



# MANGAKŌTUKUTUKU COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

**School Directory**

**Ministry Number:** 3612  
**Principal:** Jim Hay-Mackenzie  
**School Address:** 6 Collins Road, Deanwell, Hamilton  
**School Phone:** 07 899 8057  
**School Email:** [p.kumar@mkt.school.nz](mailto:p.kumar@mkt.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# MANGAKŌTUKUTUKU COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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# Mangakōtukutuku College

## Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

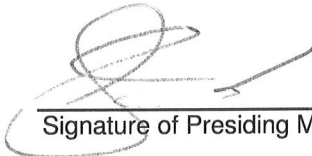
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

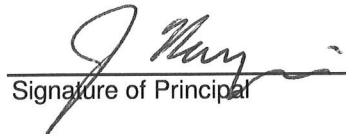
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

Lance Mitchell Enevoldsen  
Full Name of Presiding Member

James Richard Hay-Nickerson  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

11/5/2026  
Date: 11 May 2026

11/5/2026  
Date: 11 May 2026

# Mangakōtuketuku College

## Members of the Board

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Barbara Cavanagh	Acting Principal	ex Officio	Jun 2025
Jim Hay-Mackenzie	Principal	ex Officio	
Lance Enevoldsen	Presiding Member	Co-opted	Aug 2028
Cherie Vallis	Parent Representative	Elected	Aug 2028
Serena Sligo	Parent Representative	Elected	Aug 2028
April Taelangi	Parent Representative	Elected	Aug 2028
Mark Stevenson	Parent Representative	Elected	Aug 2028
Raewyn Hopa	Other	Co-opted	Aug 2028
Jackie Woodland	Presiding Member	Appointed	Sep 2025
Matt Crispe	Other	Appointed	Sep 2025
Dave McNulty	Other	Co-opted	Aug 2028
Anthony Rawiri	Other	Co-opted	Mar 2025
Krissy Witehira	Other	Appointed	Sep 2025
William Kokaua	Staff Representative	Elected	Sep 2025
Rangi Waruhia	Student Representative	Elected	Sep 2025
Kalel Upoko	Student Representative	Elected	Sep 2026
Monika Bali	Staff Representative	Elected	Sep 2026
Shawn Gielen	Limited Statutory Manager	Appointed	

# Mangakōtukutuku College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	14,052,254	13,490,784	15,214,384
Locally Raised Funds	3	123,716	103,215	66,713
Interest		123,009	65,000	98,433
Other Revenue		409,446	-	95,670
<b>Total Revenue</b>		<b>14,708,425</b>	<b>13,658,999</b>	<b>15,475,200</b>
<b>Expense</b>				
Locally Raised Funds	3	22,417	42,325	22,368
Learning Resources	4	9,387,031	9,343,469	8,569,474
Administration	5	1,238,109	863,162	2,036,088
Interest		10,174	5,551	13,006
Property	6	2,756,600	2,919,562	3,866,927
Loss on Disposal of Property, Plant and Equipment		21,391	-	2,335
<b>Total Expense</b>		<b>13,435,722</b>	<b>13,174,069</b>	<b>14,510,198</b>
<b>Net Surplus for the year</b>		<b>1,272,703</b>	<b>484,930</b>	<b>965,002</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>1,272,703</b>	<b>484,930</b>	<b>965,002</b>

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

# Mangakōtuketuku College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		2,649,446	2,649,446	1,684,444
Total comprehensive revenue and expense for the year		1,272,703	484,930	965,002
Contribution - Furniture and Equipment Grant		120,079	-	-
Contribution - Te Mana Tūhono		29,066	-	-
<b>Equity at 31 December</b>		4,071,294	3,134,376	2,649,446
Accumulated comprehensive revenue and expense		4,071,294	3,134,376	2,649,446
<b>Equity at 31 December</b>		4,071,294	3,134,376	2,649,446

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.

# Mangakōtukutuku College

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	88,206	2,448	342,529
Accounts Receivable	8	1,004,911	890,668	890,668
GST Receivable		-	29,378	29,378
Prepayments		46,454	32,565	32,565
Investments	9	3,420,903	1,200,107	1,716,607
Funds Receivable for Capital Works Projects	16	-	5,494	5,494
		<u>4,560,474</u>	<u>2,160,660</u>	<u>3,017,241</u>
<b>Current Liabilities</b>				
GST Payable		25,045	-	-
Accounts Payable	11	1,135,719	952,934	952,934
Revenue Received in Advance	12	62,378	1,764	1,764
Provision for Cyclical Maintenance	13	376,197	259,483	275,629
Finance Lease Liability	14	49,593	51,569	51,569
Funds held in Trust	15	-	23	23
Funds held for Capital Works Projects	16	467,897	-	-
		<u>2,116,829</u>	<u>1,265,773</u>	<u>1,281,919</u>
<b>Working Capital Surplus</b>		<u>2,443,645</u>	<u>894,887</u>	<u>1,735,322</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,807,528	2,399,680	1,393,142
		<u>1,807,528</u>	<u>2,399,680</u>	<u>1,393,142</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	137,693	107,038	388,560
Finance Lease Liability	14	42,186	53,153	90,458
		<u>179,879</u>	<u>160,191</u>	<u>479,018</u>
<b>Net Assets</b>		<u>4,071,294</u>	<u>3,134,376</u>	<u>2,649,446</u>
<b>Equity</b>		<u>4,071,294</u>	<u>3,134,376</u>	<u>2,649,446</u>

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

# Mangakōtuketuku College

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,336,833	4,586,383	5,085,536
Locally Raised Funds		550,565	103,215	40,323
Goods and Services Tax (net)		54,423	-	(81,533)
Payments to Employees		(1,517,145)	(1,815,245)	(1,233,716)
Payments to Suppliers		(1,898,109)	(2,536,540)	(2,299,982)
Interest Paid		(10,174)	(5,551)	(13,006)
Interest Received		128,473	65,000	86,541
Net cash from Operating Activities		1,644,866	397,262	1,584,163
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(686,479)	(1,216,538)	(1,084,968)
Purchase of Investments		(1,704,296)	-	(1,716,607)
Proceeds from Sale of Investments		-	516,500	-
Net cash (to) Investing Activities		(2,390,775)	(700,038)	(2,801,575)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		120,079	-	-
Finance Lease Payments		(30,179)	(37,305)	(24,483)
Funds Administered on Behalf of Other Parties		401,686	-	(5,471)
Net cash from/(to) Financing Activities		491,586	(37,305)	(29,954)
<b>Net (decrease) in cash and cash equivalents</b>		<b>(254,323)</b>	<b>(340,081)</b>	<b>(1,247,366)</b>
Cash and cash equivalents at the beginning of the year	7	342,529	342,529	1,589,895
<b>Cash and cash equivalents at the end of the year</b>	7	<b>88,206</b>	<b>2,448</b>	<b>342,529</b>

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

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

# Mangakōtuketuku College

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mangakōtuketuku College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### **Cyclical Maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *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 10.

#### **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 14. Future operating lease commitments are disclosed in note 21b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

##### **Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

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

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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

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

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

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

### **g) Accounts Receivable**

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

### **h) 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.

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

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	3-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **j) 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 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 as 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.

#### **k) 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.

#### **l) 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, 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.

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

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

#### **n) Funds Held in Trust**

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

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

**o) 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.

**p) 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

**q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable 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.

**r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	4,035,789	4,447,337	5,176,980
Teachers' Salaries Grants	7,475,428	7,100,000	7,099,536
Use of Land and Buildings Grants	1,831,511	1,804,401	1,804,401
Ka Ora, Ka Ako - Healthy School Lunches Programme	468,648	-	970,788
Attendance Services Grants	54,657	-	-
Other Government Grants	186,221	139,046	162,679
	<u>14,052,254</u>	<u>13,490,784</u>	<u>15,214,384</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	8,335	6,700	5,371
Fees for Extra Curricular Activities	11,441	34,325	3,270
Fundraising and Community Grants	450	1,500	3,744
Other Revenue	103,490	60,690	54,328
	<u>123,716</u>	<u>103,215</u>	<u>66,713</u>
<b>Expense</b>			
Extra Curricular Activities Costs	22,417	42,325	22,368
	<u>22,417</u>	<u>42,325</u>	<u>22,368</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>101,299</u>	<u>60,890</u>	<u>44,345</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	805,332	1,033,077	700,274
Employee Benefits - Salaries	8,246,482	8,028,392	7,708,479
Staff Development	53,467	72,000	26,379
Depreciation	281,750	210,000	134,342
	<u>9,387,031</u>	<u>9,343,469</u>	<u>8,569,474</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	14,553	9,225	17,929
Board Fees and Expenses	29,337	34,362	64,677
Intervention Expenses	122,452	-	203,110
Legal Fees	-	2,000	5,654
Other Administration Expenses	121,119	142,915	273,190
Employee Benefits - Salaries	469,223	648,145	466,698
Insurance	23,508	13,265	14,762
Service Providers, Contractors and Consultancy	13,500	13,250	19,280
Ka Ora, Ka Ako - Healthy School Lunches Programme	444,417	-	970,788
	<u>1,238,109</u>	<u>863,162</u>	<u>2,036,088</u>

## 6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	243,191	235,926	243,374
Cyclical Maintenance	(150,299)	115,227	926,916
Heat, Light and Water	218,827	176,000	162,151
Rates	21,270	6,800	6,259
Repairs and Maintenance	221,633	188,500	294,091
Use of Land and Buildings	1,831,511	1,804,401	1,804,401
Employee Benefits - Salaries	253,888	238,708	236,973
Other Property Expenses	116,579	154,000	192,762
	<u>2,756,600</u>	<u>2,919,562</u>	<u>3,866,927</u>

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

## 7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	88,206	2,448	62,529
Short-term Bank Deposits	-	-	280,000
Cash and cash equivalents for Statement of Cash Flows	<u>88,206</u>	<u>2,448</u>	<u>342,529</u>

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

Of the \$88,206 Cash and Cash Equivalents and \$3,420,903 Investments, \$472,564 is subject to restrictions for the following reasons:

- \$62,249 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 in Revenue in Advance in note 12.
- \$410,315 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

## 8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	8,848	28,176	28,176
Receivables from the Ministry of Education	285,414	136,835	136,835
Interest Receivable	9,199	14,663	14,663
Teacher Salaries Grant Receivable	701,450	710,994	710,994
	<u>1,004,911</u>	<u>890,668</u>	<u>890,668</u>
Receivables from Exchange Transactions	18,047	42,839	42,839
Receivables from Non-Exchange Transactions	986,864	847,829	847,829
	<u>1,004,911</u>	<u>890,668</u>	<u>890,668</u>

## 9. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	3,420,903	1,200,107	1,716,607
Total Investments	<u>3,420,903</u>	<u>1,200,107</u>	<u>1,716,607</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	294,922	234,683	(9,333)	-	(45,108)	475,164
Furniture and Equipment	642,541	313,053	(10,639)	-	(84,057)	860,898
Information and Communication Technology	238,646	161,943	(1,113)	-	(88,132)	311,344
Leased Assets	132,631	1,692	-	-	(53,172)	81,151
Library Resources	84,402	6,156	(306)	-	(11,281)	78,971
	<u>1,393,142</u>	<u>717,527</u>	<u>(21,391)</u>	<u>-</u>	<u>(281,750)</u>	<u>1,807,528</u>

The net carrying value of furniture and equipment held under a finance lease is \$81,151 (2024: \$132,631)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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
	\$	\$	\$	\$	\$	\$
Building Improvements	894,378	(419,214)	475,164	310,336	(15,414)	294,922
Furniture and Equipment	1,105,866	(244,968)	860,898	670,852	(28,311)	642,541
Information and Communication Technology	445,367	(134,023)	311,344	271,472	(32,826)	238,646
Leased Assets	193,904	(112,753)	81,151	192,212	(59,581)	132,631
Library Resources	102,266	(23,295)	78,971	96,460	(12,058)	84,402
<b>Balance at 31 December</b>	<u>2,741,781</u>	<u>(934,253)</u>	<u>1,807,528</u>	<u>1,541,332</u>	<u>(148,190)</u>	<u>1,393,142</u>

## 11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	360,275	139,739	139,739
Accruals	13,302	18,529	18,529
Employee Entitlements - Salaries	727,962	775,975	775,975
Employee Entitlements - Leave Accrual	34,180	18,691	18,691
	<u>1,135,719</u>	<u>952,934</u>	<u>952,934</u>
Payables for Exchange Transactions	1,135,719	952,934	952,934
	<u>1,135,719</u>	<u>952,934</u>	<u>952,934</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	62,249	-	-
Other Revenue in Advance	129	1,764	1,764
	<u>62,378</u>	<u>1,764</u>	<u>1,764</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	664,189	664,189	-
(Decrease)/increase to the Provision During the Year	(150,299)	115,227	926,916
Use of the Provision During the Year	-	(412,895)	(262,727)
Provision at the End of the Year	513,890	366,521	664,189
Cyclical Maintenance - Current	376,197	259,483	275,629
Cyclical Maintenance - Non current	137,693	107,038	388,560
	513,890	366,521	664,189

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent painting quotes. The School is in the process of finalising its 10YPP to confirm the master painting of the school premises.

### 14. 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	55,380	61,611	61,611
Later than One Year	45,882	62,446	99,751
Future Finance Charges	(9,483)	(19,335)	(19,335)
	91,779	104,722	142,027
<b>Represented by:</b>			
Finance lease liability - Current	49,593	51,569	51,569
Finance lease liability - Non current	42,186	53,153	90,458
	91,779	104,722	142,027

### 15. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	23	23
	-	23	23

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.

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Block 4C Student Toilet Upgrade - 250531	(5,494)	295,000	(179,253)	-	110,253
Boiler Decommission & Heatpump Installation - 252728	-	274,600	(147,772)	-	126,828
Roofing Moisture Damage Lining Replacement -254056	-	144,802	(11,196)	-	133,606
4R: Stage 1 Roof Replacement - 257577	-	99,000	(1,790)	-	97,210
Totals	(5,494)	813,402	(340,011)	-	467,897

#### Represented by:

Funds Held on Behalf of the Ministry of Education

467,897

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Block 4C Student Toilet Upgrade	-	-	(5,494)	-	(5,494)
Totals	-	-	(5,494)	-	(5,494)

**Represented by:**

Funds Receivable from the Ministry of Education (5,494)

**17. Related Party Transactions**

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as: government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

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

**18. Remuneration**

*Key management personnel compensation*

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	6,670	6,670
<i>Leadership Team</i>		
Remuneration	868,736	911,657
Full-time equivalent members	6.10	5.26
Total key management personnel remuneration	875,406	918,327

There are 9 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (7 members) sub-committees that meet monthly. 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. The Board also has a Limited Statutory Manager appointed.

*Principal 1*

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-0	140-150
Benefits and Other Emoluments	0-0	3-4
Termination Benefits	0-0	0-50

*Principal 2*

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90-100	150 - 160
Benefits and Other Emoluments	2-3	1 - 2
Termination Benefits	0-0	0 - 0

*Principal 3*

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	0-0
Benefits and Other Emoluments	1-2	0-0
Termination Benefits	0-0	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	18.00	7.00
110 - 120	16.00	13.00
120 - 130	4.00	2.00
130 - 140	4.00	-
140 - 150	-	1.00
	<u>42.00</u>	<u>23.00</u>

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

#### 19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$ 1,100	\$ 2,000
Number of People	1	1

#### 20. 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$491,910 (2024: \$39,506) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block 4C Student Toilet Upgrade - 250531	154,569
Boiler Decommission & Heatpump Installation - 252728	309,116
4R: Stage 1 Roof Replacement - 257577	8,600
Piupiu	19,625
<b>Total</b>	<b>491,910</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16. The Board has not engaged with the contractors as of balance date for the remaining capital work projects.

##### (b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	88,206	2,448	342,529
Receivables	1,004,911	890,668	890,668
Investments - Term Deposits	3,420,903	1,200,107	1,716,607
Total financial assets measured at amortised cost	<u>4,514,020</u>	<u>2,093,223</u>	<u>2,949,804</u>

### Financial liabilities measured at amortised cost

Payables	1,135,719	952,934	952,934
Finance Leases	91,779	104,722	142,027
Total financial liabilities measured at amortised cost	<u>1,227,498</u>	<u>1,057,656</u>	<u>1,094,961</u>

## 23. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MANGAKTUKUTUKU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Mangakotukutuku College (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on pages 3 to 18 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 11 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

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

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

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

In preparing the financial statements, the Board is responsible for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.



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

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

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

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

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.



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

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of Students' Progress, Kiwisport funding, Statement of Compliance with Employment Policy, and How we have given effect to Te Tiriti o Waitangi.

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.

A handwritten signature in black ink, appearing to read 'JvL', written in a cursive style.

Johann van Loggerenberg  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

# Mangakōtukutuku College – Statement of Variance 2025

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## Mission Statement

“In our school, our ākongā are nurtured to be strong in their cultural identity and smart in the way they pursue personal excellence.”

## Preface

This review is based on the goals that were set early in 2025, prior to the appointment of the current Principal. At that time, the goals were developed on an ad hoc basis, and the strategic plan was not clearly defined. Despite this, the Statement of Variance attempts to review and report against the goals that were in place.

In 2026, the school has developed a clear strategic plan. The Annual Implementation Plan goals and objectives are clearly aligned with this strategic direction.

## FOCUS ONE: Culture of Belonging and Feeling Safe for Everyone in our Kura

We will build our culture of belonging and feeling safe for everyone in our kura.

### 1. Goal: Honouring Te Tiriti o Waitangi and Ensuring Māori Success

#### Actions (2025)

- Remain aware of obligations under Te Tiriti o Waitangi and ensure professional learning reflects these.
- Build, maintain, and sustain a connection to Te Tiriti o Waitangi — upholding Partnership, Protection and Participation in everything we do.
- Maintain a strong and thriving Te Ao Māori department which is well supported.
- Ensure Te Ao Māori plays an integral part of who we are as a kura.
- Gather data on the achievement of Māori students and work to ensure Māori are achieving at the same rate or above all students.
- Provide an educational platform that is of Māori in mainstream, by Māori in mainstream, for Māori in mainstream.

#### Indicators of Success

- All kaiako are aware of our obligations under Te Tiriti o Waitangi.
- Kaiako are connected to Te Tiriti and understand its importance in education as a whole.
- A strong Te Ao Māori department is operating and well supported.
- Te Ao Māori is clearly visible in curriculum, culture, and operations.
- Māori achievement gaps reduce; parity with overall cohort is evident.

### Review/Evidence (2025)

- Data for Māori is below that of non-Māori in the school.
- Regular attendance Term 4: Māori 17%; all students 19%.
- NCEA results show Māori are below the school average across levels.

### NCEA Results (2025) – Māori vs All Students

Cohort	Level 1	Level 2	Level 3	UE
Māori	20.0%	37.7%	40.9%	9.1%
All Students	35.4%	58.0%	53.1%	9.0%

- Stand-downs and suspensions disproportionately affected Māori: 116 of 162 stand-downs; 18 of 24 suspensions.
- Māori whānau hui held in November 2025 to survey progress and gather whānau perceptions.
- Kapa Haka is provided, ensuring Māori culture has a strong place in the school.

### Reasons for Variance

- Inconsistent classroom practice and variable curriculum implementation across learning areas to support Māori learners.
- Insufficiently targeted acceleration and monitoring for Māori learners across senior pathways.

### Next Steps (2026)

- Make Te Tiriti o Waitangi and equity for Māori a prominent part of the Strategic Plan.
- Prioritise NCEA acceleration for Māori learners with term-by-term tracking and targeted supports.
- Resource and support Kapa Haka and Māori leadership to strengthen identity and engagement.
- Board-led Māori whānau consultation to inform school-wide priorities and resourcing.

## 2. Goal: Consistent Behaviour Systems and Restorative Practice

### Actions (2025)

- Continue to develop consistent routines; ensure all staff, students and whānau understand procedures for addressing behaviour.
- Develop, implement and embed effective restorative practices throughout the kura (Restoring Whaimana, Whaiāra, Whaiora).

### Indicators of Success

- All kaiako and ākonga can articulate routines and procedures for addressing behaviour, including the school framework.
- Routines and procedures are consistently implemented, reviewed each term and adjusted as needed.

- NZCER student voice indicates improved feelings of safety at school; whānau feedback shows confidence in systems.
- Restorative practices are used consistently to address incidents of conflict.

#### Review/Evidence (2025)

- Me and My School Survey (Term 3, 2025): ~50% of students did not look forward to coming to school; 45% found it difficult to focus in class.
- The Restoring Whaimana, Whaiāra, Whaiora framework was used and reviewed in 2025.

#### Reasons for Variance

- Expectations and routines not yet embedded across all classrooms.
- Student disengagement and variable attendance undermined consistency of implementation.

#### Next Steps (2026)

- Continue setting clear expectations and adapt the restorative framework based on evidence.
- Re-survey students (Term 3) using Me and My School to monitor progress.
- Provide school-wide professional learning to achieve full restorative practice implementation.
- Survey whānau and staff to identify best practice supports to strengthen expectations.

### 3. Goal: Celebrating the Diversity of our Ākonga

#### Actions (2025)

- Provide professional learning for kaiako.
- Provide mentoring for specific groups (Māori, Pasifika, International Students).
- Ensure new immigrants to the kura are welcomed appropriately.
- Include days and weeks where students can showcase identity through food/drama/dance etc.
- Celebrate key events (Fusion Festival, Language Weeks, Kāhui Ako Festival).

#### Indicators of Success

- All ākonga feel nurtured and inspired to be at Mangakōtukutuku College.

#### Review/Evidence (2025)

- A range of cultural groups active (e.g., Indian, Filipino).
- Kapa Haka has a strong group able to perform at school and in the community.
- A cultural night was held in Term 4 where groups showcased identity.

#### Next Steps (2026)

- Continue providing opportunities for students to be involved in cultural activities.
- Hold consultation evenings to survey perspectives of different groups in the school.
- Provide a focused plan for Pacific language weeks with related activities.

## **Goal: Living our Values – The Whaikaha Way**

- “Mā te kotahitanga e whai kaha ai tātou” – In unity we have strength.
- Work alongside iwi to unpack and embed our values across the kura and Kāhui Ako.
- Develop a shared understanding of what our values look like, feel like and sound like in practice.

### **Review/Evidence (2025)**

- Alternative constitution means Ngāti Wairere and Ngāti Māhanga have an important voice in the school.
- Term 3–4 curriculum days focused on localised Te Ao Māori themes: Hautapu; Wai Ora; Ka Mua, Ka Muri; Ahi Kā.
- Māori consultation in Term 4 to understand whānau aspirations.

### **Next Steps (2026)**

- Continue Board-led consultation with Māori whānau.
- Implement localised themes within programmes and evaluate impact.

## **4. Goal: Strong Whānau Teacher Relationships and Advocacy**

### **Actions (2025)**

- Support whānau teachers to build strong, trusting relationships with every ākonga and their whānau.
- Provide ongoing PLD and collaboration to strengthen advocacy.

### **Indicators of Success**

- Ākonga feel secure that their whānau teacher is on their side and that they matter.
- Whānau report feeling engaged and connected through regular communication.
- Whānau teachers demonstrate advocacy through regular academic/social/emotional progress discussions.

### **Review/Evidence (2025)**

- Termly reporting on student progress.
- Whānau meetings (2025) focused on goal-setting and support in literacy and numeracy.
- Whānau hui (Term 2) strengthened connections and goal-setting.

### **Next Steps (2026)**

- Report using MOE progression indicators for 2026.
- Refocus whānau time on academic counselling, with clear analysis of progress.
- Hold two whānau hui to support academic progress.

## **5. Goal: Wellbeing – Counselling Services and External Agencies**

### **Actions/Indicators (2025)**

- Provide strong counselling services and robust links with external agencies.

- By the end of Term 2, 95% of students can identify available support services.
- By the start of Term 3, 95% of students understand how to access these services (NZCER survey).

#### Review/Evidence (2025)

- Guidance counsellors provided wellbeing support.
- External supports accessed (e.g., ICAMHS).
- The school did not survey students/whānau on perceived availability of support.

#### Next Steps (2026)

- Increase access to external wellbeing support.
- Investigate employing a school social worker to support disengaged rangatahi.
- Survey students and whānau on knowledge of available services.

## 6. Goal: Attendance – Follow Up, Warm Returns, and Tiered Support

#### Actions/Indicators (2025)

- Follow up on all students struggling with attendance; whānau kaiako make regular contact with home.
- Chronic attendance referred in a timely manner to Attendance Services/specialists.
- Warm welcome and reintegration for returning students.
- Tiered tracking: Student Wellbeing & Engagement ( $\leq 55\%$ ); Kaitiaki (56–70%); Whānau Teacher ( $\geq 70\%$ ); follow-up within 48 hours of absence.
- Acknowledge students achieving  $\geq 80\%$  attendance each term; publish attendance reminders and updates; aim for 70% regular attendance by end of Term 2 (reported monthly to Board).

#### Review/Evidence (2025)

- Processes reviewed in Term 4; Stepped Attendance Response drafted (mandated document).
- The school has used external support through Karen Crowe to support the school implement attendance processes in the school.
- Attendance remained low in 2025: Regular attendance – Term 2: 21%; Term 3: 19%; Term 4: 19%.

#### Reasons for Variance

- Implementation of processes is required to support attendance improvements.

#### Next Steps (2026)

- Continue to use external expertise, such as Karen Crowe, to strengthen attendance processes.
- Implement the Stepped Attendance Response with consistent monitoring.
- Emphasise attendance processes with whānau and ensure clear understanding by whānau teachers and Kaitiaki.

- Set whole-school targets: ≥35% regular attendance; <30% chronic absenteeism.

## **FOCUS TWO: Exceptional Teaching and Learning for Everyone in our Kura**

### **1. Goal: Building Teacher Capability – The Whaikaha Way**

#### **Actions (2025)**

- Build teacher capability using a consistent, across-school approach – “Whaikaha Way”.
- Targeted PLD based on data and research; improve planning and assessment practices.
- Professional Growth Cycle to build adaptive expertise.
- Use Waka Wānanga for collaborative development.
- SLT and kaiako read current education research; SLT access external mentoring.
- Create a quality kaiako profile; review roles of Learning Facilitators and Learning Area Leaders.

#### **Review/Evidence (2025)**

- Kaitiaki meetings held weekly; curriculum meetings fortnightly for LAL & LF leadership.
- Research shared at staff meetings for discussion and application.
- Staff completed PGCs evidencing Professional Standards.
- ERO noted steps to strengthen quality/consistency; observations show inconsistency across the school.

#### **Next Steps (2026)**

- Review PGC and expectations for how teachers deliver their professional plans.
- Focus 2026 readings/PLD on culturally responsive practice and Science of Learning.
- Review job descriptions for Kaitiaki, Learning Facilitators, and Learning Area Leaders.
- Work with Poutama Pounamu to develop the Whaikaha Way for consistent practice.

### **2. Goal: Learning Support – High Profile and Effective Support**

#### **Success Indicators (2025)**

- Kaiako are aware of the special learning needs of ākongā and know how best to support them.
- IEPs in place and reviewed; progress tracked each term.
- Learning Assistants receive regular PLD; effectiveness observed and feedback collected.

#### **Review/Evidence (2025)**

- Six students received In-Class Support (ICS) funding.
- Eleven Learning Assistants employed; weekly meetings and PLD with Head of Learning Support.
- Learning Support Coordinator tested students and liaised with staff on programmes.
- ERO (2025): “Learners needing additional support are identified and some supports are in place. More tailored approaches are needed to accelerate progress.”

### Next Steps (2026)

- Review alignment of LSC and Head of Learning Support roles.
- Review referral processes for clarity and timeliness.
- Review individual support plans to ensure more tailored approaches.

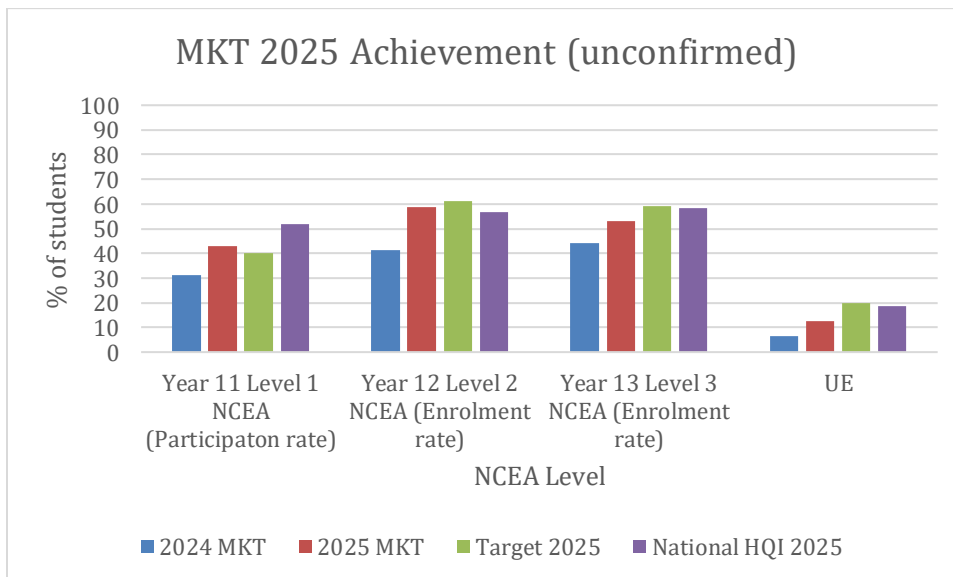
### 3. Goal: Curriculum, Literacy & Numeracy (Junior and Senior)

#### Actions (2025)

- Engage with MOE Curriculum Advisory Service; establish priorities for Junior and Senior areas.
- Annual planning for Literacy and Numeracy across the curriculum.
- Unpack 2024 Literacy and Numeracy curriculum documents (whole staff and departments).
- Set procedural guidelines for planning and assessment; create three action plans including community consultation with MOE support.
- NCEA goals for 2025: Level 1 40%, Level 2 61%, Level 3 59%.

#### Review/Evidence (2025)

- asTTle BOY & EOY testing shows most Y7–10 students are below expected levels in reading, writing, and numeracy.
- NCEA results improved from 2024 but remain below expected levels for high-EQI schools.



- At the end of 2025, significant numbers of senior students had not yet gained literacy/numeracy CAAs.

### Common Assessment Activities (CAA) – Literacy/Numeracy Outstanding at End of 2025

Year Level	Literacy (not yet achieved)	Numeracy (not yet achieved)
Year 12	35	42
Year 13	10	13

#### Next Steps (2026)

- Provide PLD to Y7–10 teachers for deliberate teaching of literacy and numeracy.
- Use a consistent assessment tool Y7–10 to inform teaching (schoolwide).
- DP works with Learning Facilitators Y7–9 to support teachers.
- Whole-school approach to writing via The Writing Revolution (led by DP for pedagogy and teaching).
- Establish Senior Achievement Success group to monitor Te Whanaketanga at Y11 and NCEA Levels 2–3.

## FOCUS THREE: Community and Partnerships

### 1. Goal: Mana Whenua Partnerships

#### Actions/Indicators (2025)

- Continue relationship with mana whenua; maintain collaborative partnership with mana whenua and tauwi connected to our kura.
- Maintain representation on the College Board through the 2025 elections.

#### Review/Evidence (2025)

- Ngāti Wairere representation maintained on first elected Board (2025).
- Kaumātua support provided on tikanga and leadership.
- Continuing efforts to connect with Ngāti Māhanga.

#### Next Steps (2026)

- Board to continue work to engage a Ngāti Māhanga representative.
- Develop tikanga across the school in partnership with kaumātua.

### 2. Goal: Sport and Community Groups

#### Review/Evidence (2025)

- Strength in several codes (netball, basketball, volleyball).
- Lack of coaches limited participation in some codes (e.g., rugby).
- Sports review identified need for improved communication and clear next steps.

#### Next Steps (2026)

- With a new Sports Coordinator, improve communication and alignment across the school.
- Use 2025 data to increase participation across codes.

### 3. Goal: Pathways and Local Business Connections

#### Review/Evidence (2025)

- Destinations tracked for leavers with their qualifications.
- Pathway opportunities through Wintec and Gateway; Level 2 Foundation Skills offered at Year 12 (10 graduates in 2025).

#### Next Steps (2026)

- Track destinations for Year 13 early in the year to tailor supports.
- Use new consent to assess to offer Level 1 Foundation Skills to support alternative pathways.
- Increase community pathway opportunities.

## FOCUS FOUR: Environment Conducive to Learning (Property and Finance)

### 1. Property – Actions (2025)

- Create safe and functional learning environments; upgrade classrooms; address H&S risks.
- Enhance outdoor spaces (shade, sports facilities, play areas) and landscaping.
- Reflect cultural identity through designs, carvings, signage, and values.
- Promote sustainability (solar, rainwater collection, recycling).
- Future-proof facilities with multi-purpose spaces.
- Foster community engagement via improved shared spaces.
- Maintain an up-to-date property maintenance and hazard register with regular Board reporting.

#### Success Measures (Planned)

- By end of 2025: Action area 1A completed for C Block and two rooms in S Block.
- By end of 2025: Action area 2B completed with ongoing maintenance.
- By end of 2025/2026: Significant cultural signage completed around the kura.

### Finance – Stewardship and Resourcing (2025)

- Invest in departmental budgets to ensure base resources for programme delivery.
- Apply 2024 surplus to 2025 capital assets, site improvements and refurbishments.
- Maintain working capital at prudent levels.
- Monitor curriculum budgets for value and prudence.

### Review/Evidence (2025)

- Plan developed for new toilet block for 2026 in C Block.
- Projects underway late 2025: heat pumps in classrooms.
- SLT and Board met to plan refurbishment of blocks and future growth.
- Financial position sound with strong reserves (to Oct 2025: Operating surplus YTD \$642,802; reforecast budget \$461,991).
- Engagement with community commenced; Term 4 2025 Māori whānau consultation hui held.

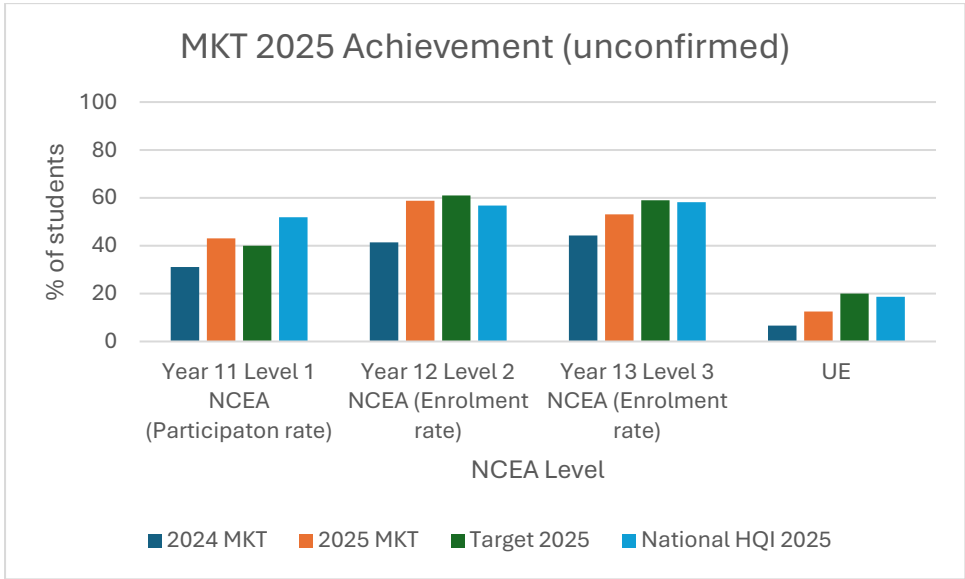
### Next Steps (2026)

- Continue refurbishment with MOE (NIK programme); continue re-roofing projects.
- Complete refurbishments for C-Block (Nelson Block) and Technology Block.
- Replace water pipes and address infrastructure issues.
- Board-led consultation with community on the future of the school.

### How We Have Given Effect to Te Tiriti o Waitangi

- Localised curriculum grounded in local Te Ao Māori perspectives – themes: Hautapu, Wai Ora, Ka Mua Ka Muri, Ahi Kā.
- Consultation process commenced with a Māori whānau hui in Term 4, 2025.
- Te reo Māori offered up to Level 3 and as an option in Years 7–10.
- Kapa Haka as a key extra-curricular opportunity for Māori expression.
- Staff learning of Waikato/Tainui waiata.
- Kaumātua guidance on tikanga and policy; school karakia to open hui and proceedings.

**Evaluation of Student Progress**  
Mangakōtukutuku College NCEA 2025



The NCEA results presented are the unconfirmed 2025 results, as the school is awaiting updated data from NZQA. In February, additional opportunities were provided for students to complete assessments and gain credits for the 2025 academic year.

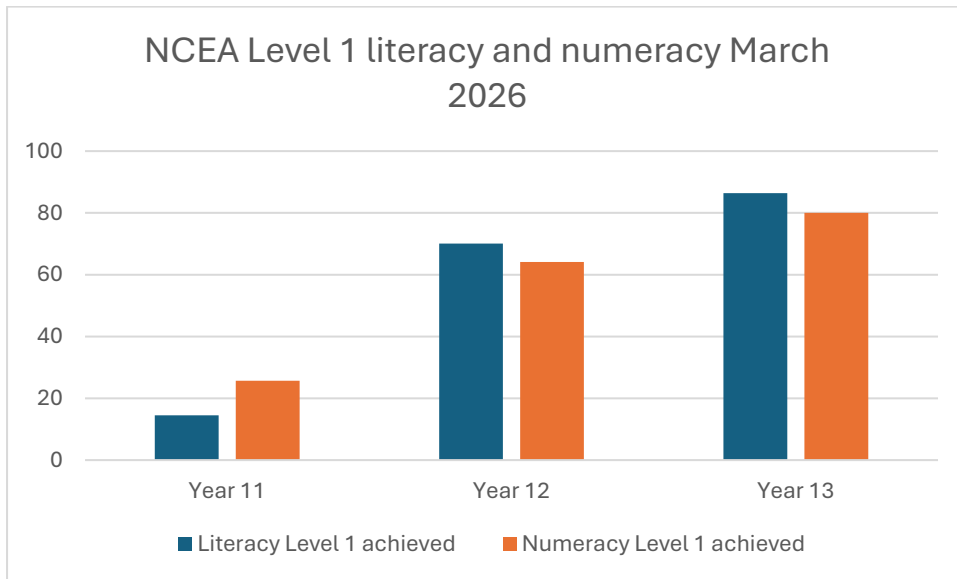
As a result of this catch-up period:

- At Year 11, ten students gained NCEA Level 1.
- At Year 12, one additional student gained NCEA Level 2.
- At Year 13, one additional student gained NCEA Level 3.
- Over January and February, two further students gained UE.

Overall, the results show a significant improvement in NCEA achievement at Levels 1, 2, and 3 compared with 2024, and a small improvement in UE outcomes.

At Year 11, NCEA results slightly exceeded the goal set for 2025. Results at Years 12 and 13, as well as UE, were below the goals set for 2025. Mangakōtukutuku College’s results were also below those of other schools with a similar Equity Index.

### Literacy and Numeracy (current situation)



To gain NCEA, students must meet the literacy and numeracy requirements, which include five reading credits, five writing credits, and ten numeracy credits.

Students can gain these credits through:

- Common Assessment Activities (CAAs), which are national reading and writing assessments held in May and September, or
- Co-requisite standards, which are internal assessment standards that provide additional opportunities to meet literacy and numeracy requirements.

The data shows that most students at Year 11 have yet to meet the literacy and numeracy requirements.

At Year 12, where students sat the literacy and numeracy CAAs:

- 35 students have yet to gain their literacy credits
- 42 students have yet to gain their numeracy credits

At Year 13:

- 10 students still need to gain their literacy credits
- 13 students still need to gain their numeracy credits

### **Next Steps for Success**

- A new group, Senior Achievement Success (SAS), has been established to analyse achievement data and identify targeted actions for the school. The SAS group includes the Principal, Naomi Bates (Deputy Principal – Curriculum), Monika Bali (Principal’s Nominee), Simone Inshinabe (Year 11–13 Learning Facilitator), and Sarah Hamilton (Head of Careers). At the next meeting, the group will develop a plan to support Year 12 and 13 students who have not yet achieved their literacy and/or numeracy requirements.

- Feedback has been gathered from whānau teachers to identify the goals and aspirations of students in Years 11–13, ensuring that students are enrolled in courses that best support their pathways.
- For 2026, Literacy and Numeracy (LIN) classes have been established and are compulsory for all students in Years 10 and 11. The Year 10 course provides preparation for the CAAs, while also delivering the compulsory English and Mathematics curriculum. The Year 11 course provides co-requisite opportunities for students, and also prepares the students for the CAAs.

### **Kiwisport Funding**

In 2025, Mangakōtuketuku College received \$26,490 of Kiwi Sport funding for our Y7-13 students. This was used to purchase invasion game equipment such as volleyballs, rugby balls, netballs, basketballs, and PE uniforms for Tamariki.

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

For the year ended 31 December 2025, the Mangakōtuketuku College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practices.
- 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.

## How we have given effect to Te Tiriti o Waitangi

The Treaty of Waitangi is a foundational document in New Zealand that embodies the principles of partnership, protection, and participation between Māori and the Crown. Implementing the Treaty of Waitangi at Mangakōtūkū College involves fostering an understanding and appreciation of Māori culture, language, and history and promoting principles of equity and inclusivity.

Here are some ways we have given effect to the Treaty of Waitangi:

1. Incorporate Te Reo Māori and Tikanga Māori into the curriculum:
  - Teach basic greetings, songs, and cultural practices in Te Reo Māori.
  - Incorporate Māori history, legends, and stories into lessons to provide a more holistic view of New Zealand's history.
2. Respect and acknowledge Māori perspectives:
  - Ensure that Māori perspectives are integrated into various subjects, such as history, social studies, and environmental studies.
  - Recognise Māori land, place names, and cultural landmarks.
3. Promote cultural celebrations and events:
  - Celebrate significant Māori cultural events such as Matariki, Waitangi Day, and Te Wiki o te Reo Māori.
  - Organise cultural performances, art exhibitions, or traditional food days to engage students and families.
4. Provide professional development for teachers:
  - Offer training and resources to support teachers in integrating Treaty principles and Māori perspectives into their teaching practice.
  - Provide workshops on cultural competency, language learning, and Māori education.
5. Create a culturally inclusive environment:
  - Display Māori artwork, symbols, and signage throughout Mangakōtūkū College to reflect the cultural diversity of New Zealand.
  - Foster an inclusive and respectful atmosphere where all students feel valued and empowered to learn.

By implementing these strategies, Mangakōtūkū College has contributed to honouring the Treaty of Waitangi and promoting a more equitable and inclusive society.