MANGERE COLLEGE

ANNUAL CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	**91**
Principal:	**Tom Webb**
School Address:	**23 Bader Drive, Mangere, Akld 2022**
School Postal Address:	**PO Box 43240, Mangere, Akld 2153**
School Phone:	**2754029**
School Email:	operations@mangerecollege.school.nz

Members of the Board:

Name	**Position**	**How Position Gained**	**Term Expired/ Expires**
Joe Glassie-Rasmussen	Presiding Member	Co-Opted	Sep-25
Tom Webb	Principal ex Officio	Ex Officio	
Martin La'a	Deputy Presiding Member	Elected	Sep-25
Vaiora Ngatuakana	Parent Representative	Co-Opted	Sep-25
Oliana Eniata	Parent Representative	Elected	Sep-25
Maria Aka	Parent Representative	Elected	Sep-25
Hermann Arp	Staff Representative	Elected	Sep-25
Tulei Salu	Student Representative	Elected	Sep-24

Accountant / Service Provider:

Edtech Financial Services

MANGERE COLLEGE

Annual Consolidated Financial Statements
For the year ended 31 December 2023

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Mangere College
Statement of Responsibility
For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the annual consolidated financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the group.

The Group's 2023 consolidated financial statements are authorised for issue by the Board.

Maria Aka
Full Name of Presiding Member

Signed by:
Maria Aka
3040C07C06104DE...
Signature of Presiding Member

25 February 2025
Date:

Geraint Tuiletoa Tagaloa
Full Name of Principal

Signed by:
Geraint Tuiletoa Tagaloa
46C790F74921421...
Signature of Principal

25 February 2025
Date:

Mangere College

Consolidated Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		School			Group		
	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue							
Government Grants	2	12,253,220	10,160,570	10,728,772	12,253,220	10,160,570	10,728,772
Locally Raised Funds	3	778,407	749,469	781,768	784,407	749,469	787,768
Interest		85,756	20,000	21,363	93,174	20,000	23,208
Gain on Sale of Property, Plant and Equipment		3,500	-	5,478	3,500	-	5,478
Total Revenue		13,120,883	10,930,039	11,537,381	13,134,301	10,930,039	11,545,226
Expense							
Locally Raised Funds	3	97,914	106,000	142,406	97,914	106,000	142,406
Learning Resources	4	8,233,379	7,773,906	7,500,983	8,233,379	7,773,906	7,500,983
Administration	5	1,644,896	660,147	1,520,133	1,644,896	660,147	1,520,133
Interest		4,152	1,500	4,662	4,152	1,500	4,662
Property	6	2,815,908	2,674,616	2,257,711	2,815,908	2,674,616	2,257,711
Loss on Disposal of Property, Plant and Equipment		-	-	1,060	-	-	1,060
Total expense		12,796,249	11,216,169	11,426,955	12,796,249	11,216,169	11,426,955
Net Surplus / (Deficit) for the year		324,634	(286,130)	110,426	338,052	(286,130)	118,271
Other Comprehensive Revenue and Expense							
Item that will not be reclassified to surplus(deficit)							
Gain on equity investment revaluations		-	-	-	-	-	-
Total other comprehensive revenue and expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the year		324,634	(286,130)	110,426	338,052	(286,130)	118,271

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

Mangere College

Consolidated Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	School 2023 Actual $	School 2023 Budget (Unaudited) $	School 2022 Actual $	Group 2023 Actual $	Group 2023 Budget (Unaudited) $	Group 2022 Actual $
Equity at 1 January		2,228,986	2,228,986	2,109,817	2,379,113	2,228,986	2,252,099
Total comprehensive revenue and expense for the year		324,634	(286,130)	110,426	338,052	(286,130)	118,271
Contributions from/ (Distributions to) the Ministry of Education		-	-	-	-	-	-
Contribution - Furniture and Equipment Grant		-	51,576	8,743	-	51,576	8,743
Equity at 31 December		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Accumulated comprehensive revenue and expense		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Reserves		-	-	-	-	-	-
Equity at 31 December		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Reserve Movements Analysis							
Accumulated comprehensive revenue and expense							
Balance at 1 January		2,228,986	2,228,986	2,109,817	2,379,113	2,228,986	2,252,099
Furniture & Equipment grant		-	51,576	8,743	-	51,576	8,743
Surplus/(deficit) for the year		324,634	(286,130)	110,426	338,052	(286,130)	118,271
Balance 31 December		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Total Equity		**2,553,620**	**1,994,432**	**2,228,986**	**2,717,165**	**1,994,432**	**2,379,113**

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

Mangere College
Consolidated Statement of Financial Position
As at 31 December 2023

	Notes	School 2023 Actual $	School 2023 Budget (Unaudited) $	School 2022 Actual $	Group 2023 Actual $	Group 2023 Budget (Unaudited) $	Group 2022 Actual $
Current Assets							
Cash and Cash Equivalents	7	1,184,343	807,144	404,523	1,214,514	807,144	428,010
Accounts Receivable	8	689,199	565,000	628,744	690,871	565,000	629,112
GST Receivable		-	15,000	12,612	-	15,000	12,612
Prepayments		85,423	15,750	14,640	85,423	15,750	14,640
Inventories	9	28,431	23,500	23,199	28,431	23,500	23,199
Investments	10	1,250,720	500,000	1,247,460	1,382,422	500,000	1,373,732
Funds held in Trust	16	-	-	937	-	-	937
Funds receivable for Capital Works Projects	17	102,514	17,500	10,268	102,514	17,500	10,268
		3,340,630	1,943,894	2,342,383	3,504,175	1,943,894	2,492,510
Current Liabilities							
GST Payable		55,822	-	-	55,822	-	-
Accounts Payable	12	703,017	577,500	605,327	703,017	577,500	605,327
Revenue Received in Advance	13	22,005	27,500	101,050	22,005	27,500	101,050
Provision for Cyclical Maintenance	14	69,030	100,000	147,799	69,030	100,000	147,799
Finance Lease Liability	15	24,588	22,500	21,818	24,588	22,500	21,818
Funds held in Trust	16	-	75,000	-	-	75,000	-
Funds held for Capital Works Projects	17	703,407	-	10,678	703,407	-	10,678
		1,577,869	802,500	886,672	1,577,869	802,500	886,672
Working Capital Surplus/(Deficit)		1,762,761	1,141,394	1,455,711	1,926,306	1,141,394	1,605,838
Non-current Assets							
Property, Plant and Equipment	11	936,372	963,038	858,170	936,372	963,038	858,170
		936,372	963,038	858,170	936,372	963,038	858,170
Non-current Liabilities							
Provision for Cyclical Maintenance	14	129,045	75,000	68,953	129,045	75,000	68,953
Finance Lease Liability	15	16,468	35,000	15,942	16,468	35,000	15,942
		145,513	110,000	84,895	145,513	110,000	84,895
Net Assets		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Equity:							
Accumulated comprehensive revenue and expense		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113
Total equity		2,553,620	1,994,432	2,228,986	2,717,165	1,994,432	2,379,113

Mangere College

Consolidated Statement of Cash Flows

For the year ended 31 December 2023

	Notes	School 2023 Actual $	School 2023 Budget (Unaudited) $	School 2022 Actual $	Group 2023 Actual $	Group 2023 Budget (Unaudited) $	Group 2022 Actual $
Cash flows from Operating Activities							
Government Grants		3,309,169	5,390,160	3,201,660	3,309,169	5,390,160	4,123,999
Locally Raised Funds		716,353	651,969	753,235	722,353	651,969	759,235
Goods and Services Tax (net)		172,116	(15,000)	(100,701)	172,116	(15,000)	(100,701)
Payments to Employees		(968,135)	(1,090,340)	(1,269,514)	(968,135)	(1,090,340)	(1,269,514)
Payments to Suppliers		(2,859,046)	(2,619,183)	(2,419,005)	(2,859,046)	(2,619,183)	(3,343,344)
Interest Paid		(4,152)	(1,500)	(4,662)	(4,152)	(1,500)	(4,662)
Interest Received		84,797	17,500	19,380	90,911	17,500	21,220
Net cash from / (to) the Operating Activities		451,102	2,333,606	180,393	463,216	2,333,606	186,233
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment		26,668	-	9,480	26,668	-	9,480
Purchase of Property Plant & Equipment		(327,193)	(1,193,038)	(303,982)	(327,193)	(1,193,038)	(301,982)
Purchase of Investments		(3,260)	(500,000)	(900,000)	(8,690)	(500,000)	(901,719)
Net cash from / (to) the Investing Activities		(303,785)	(1,693,038)	(1,194,502)	(309,215)	(1,693,038)	(1,194,221)
Cash flows from Financing Activities							
Furniture and Equipment Grant		-	51,576	8,743	-	51,576	8,743
Finance Lease Payments		(28,390)	57,500	(27,100)	(28,390)	57,500	(27,100)
Funds Administered on Behalf of Other Parties		660,893	57,500	(178,920)	660,893	57,500	(178,920)
Net cash from / (to) Financing Activities		632,503	166,576	(197,277)	632,503	166,576	(197,277)
Net increase/(decrease) in cash and cash equivalents		779,820	807,144	(1,211,386)	786,504	807,144	(1,205,265)
Cash and cash equivalents at the beginning of the year	7	404,523	-	1,615,909	428,010	-	1,633,275
Cash and cash equivalents at the end of the year	7	1,184,343	807,144	404,523	1,214,514	807,144	428,010

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

1. Statement of Accounting Policies

a) Reporting Entity
Mangere College 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 Mangere College (the 'Group') consists of Mangere College and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period
The consolidated financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

Basis of Consolidation
The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries
Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.
Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group 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'.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

PBE Accounting Standards Reduced Disclosure Regime
The Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

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

Presentation Currency
These consolidated 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 consolidated financial statements are set out below.

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

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

Cyclical maintenance
A school recognises its obligation to maintain the Ministry’s buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. TThe 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 Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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.

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.

Consolidation of entities
The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 24.

c) Revenue Recognition

Government Grants
The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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. These 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 Group 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. Interest revenue is accrued using the effective interest method.

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

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

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

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

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

i) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these consolidated 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 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 Consolidated Statement of Comprehensive Revenue and Expense.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Board Owned Buildings	10–75 years
Furniture and equipment	10–40 years
Information and communication technology	5 years
Motor vehicles	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 Group 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 Group 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 Group 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 Group 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

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

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

m) Revenue Received in Advance
Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the Group 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 Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

The Group 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 Consolidated 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 Group sites 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, the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

r) Goods and Services Tax (GST)
The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

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

t) Services Received In-kind
From time to time the Group receives services in-kind, including the time of volunteers. The Group has elected not to recognise services received in kind in the Consolidated Statement of Comprehensive Revenue and Expense.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

2. Government Grants

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Government Grants - Ministry of Education	4,274,572	2,951,227	3,956,878	4,274,572	2,951,227	3,956,878
Teachers' Salaries Grants	5,794,510	4,979,911	5,024,349	5,794,510	4,979,911	5,024,349
Use of Land and Buildings Grants	2,044,065	2,019,485	1,580,424	2,044,065	2,019,485	1,580,424
Other Government Grants	140,073	209,947	167,121	140,073	209,947	167,121
	12,253,220	10,160,570	10,728,772	12,253,220	10,160,570	10,728,772

The school has opted in to the donations scheme for this year. Total amount received was $107,268 (2022: $104,400).

Government Grants - Ministry of Education - Includes Healthy School Lunches Funding totalling $1,016,186 (2022: $922,339).

3. Locally Raised Funds

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

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Revenue						
Donations and Bequests	138,646	78,840	52,672	144,646	78,840	58,672
Fundraising & Community Grants	11,719	3,000	83,399	11,719	3,000	83,399
Curriculum related activities - Purchase of goods and services	9,517	19,700	19,291	9,517	19,700	19,291
Other Revenue	42,062	98,505	82,055	42,062	98,505	82,055
Trading	118,841	112,000	103,972	118,841	112,000	103,972
Fees for Extra Curricular Activities	457,622	437,424	440,379	457,622	437,424	440,379
	778,407	749,469	781,768	784,407	749,469	787,768
Expenses						
Extra Curricular Activities Costs	5,855	5,000	10,163	5,855	5,000	10,163
Trading	92,059	101,000	132,243	92,059	101,000	132,243
	97,914	106,000	142,406	97,914	106,000	142,406
Surplus/ (Deficit) for the year Locally Raised Funds	680,493	643,469	639,362	686,493	643,469	645,362

During 2023 there was a social sciences study trip to Japan for a group of senior Japanese Language students and 2 staff members. The cost of this trip was $57,501 and the school received $36,799 towards this cost.

4. Learning Resources

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Curricular	1,531,867	1,731,392	1,290,597	1,531,867	1,731,392	1,290,597
Equipment Repairs	440	2,000	125	440	2,000	125
Information and Communication Technology	171,356	187,607	145,315	171,356	187,607	145,315
Library Resources	3,048	3,136	2,411	3,048	3,136	2,411
Employee Benefits - Salaries	6,207,115	5,548,871	5,788,092	6,207,115	5,548,871	5,788,092
Staff Development	62,041	70,900	63,080	62,041	70,900	63,080
Depreciation	257,512	230,000	211,363	257,512	230,000	211,363
	8,233,379	7,773,906	7,500,983	8,233,379	7,773,906	7,500,983

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

5. Administration

	School			Group		
	2023 Actual $	**2023 Budget (Unaudited) $**	**2022 Actual $**	**2023 Actual $**	**2023 Budget (Unaudited) $**	**2022 Actual $**
Audit Fee	12,058	12,060	11,700	12,058	12,060	11,700
Board Fees	2,905	4,600	3,280	2,905	4,600	3,280
Board Expenses	15,002	11,000	11,659	15,002	11,000	11,659
Communication	11,350	13,500	14,339	11,350	13,500	14,339
Consumables	49,475	47,000	48,437	49,475	47,000	48,437
Operating Lease	-	45,000	-	-	45,000	-
Other	1,073,253	49,550	974,378	1,073,253	49,550	974,378
Employee Benefits - Salaries	453,296	442,921	432,115	453,296	442,921	432,115
Insurance	7,795	15,290	5,010	7,795	15,290	5,010
Service Providers, Contractors and Consultancy	19,762	19,226	19,215	19,762	19,226	19,215
	1,644,896	660,147	1,520,133	1,644,896	660,147	1,520,133

Included in other above is government funded Healthy School Lunches of $1,016,186 (2022: $922,339).

6. Property

	School			Group		
	2023 Actual $	**2023 Budget (Unaudited) $**	**2022 Actual $**	**2023 Actual $**	**2023 Budget (Unaudited) $**	**2022 Actual $**
Caretaking and Cleaning Consumables	44,221	36,000	34,873	44,221	36,000	34,873
Consultancy and Contract Services	192,959	170,000	157,270	192,959	170,000	157,270
Cyclical Maintenance Provision	42,259	12,844	79,151	42,259	12,844	79,151
Grounds	91,210	111,335	53,296	91,210	111,335	53,296
Heat, Light and Water	76,794	90,000	103,852	76,794	90,000	103,852
Rates	5,207	1,693	1,643	5,207	1,693	1,643
Repairs and Maintenance	172,717	103,800	126,156	172,717	103,800	126,156
Use of Land and Buildings	2,044,065	2,019,485	1,580,424	2,044,065	2,019,485	1,580,424
Security	42,816	23,500	34,103	42,816	23,500	34,103
Employee Benefits - Salaries	103,660	105,959	86,943	103,660	105,959	86,943
	2,815,908	2,674,616	2,257,711	2,815,908	2,674,616	2,257,711

The use of land and buildings figure represents 5% of the School's total property value. This is used as a 'proxy' for the market rental of the property. 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

	School			Group		
	2023 Actual $	**2023 Budget (Unaudited) $**	**2022 Actual $**	**2023 Actual $**	**2023 Budget (Unaudited) $**	**2022 Actual $**
Bank Accounts	1,184,343	807,144	404,523	1,214,514	807,144	428,010
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	1,184,343	807,144	404,523	1,214,514	807,144	428,010

Of the $1,184,343 Cash and Cash Equivalents, $703,407 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned Group buildings.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

8. Accounts Receivable

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Receivables	234,455	125,000	189,922	234,455	125,000	189,922
Interest Receivable	3,423	2,500	2,464	5,095	2,500	2,832
Teacher Salaries Grant Receivable	451,321	437,500	436,358	451,321	437,500	436,358
	689,199	565,000	628,744	690,871	565,000	629,112
Receivables from Exchange Transactions	237,878	127,500	192,386	239,550	127,500	192,754
Receivables from Non-Exchange Transactions	451,321	437,500	436,358	451,321	437,500	436,358
	689,199	565,000	628,744	690,871	565,000	629,112

9. Inventories

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Stationery	-	-	2,673	-	-	2,673
School Uniforms	28,431	23,500	20,526	28,431	23,500	20,526
	28,431	23,500	23,199	28,431	23,500	23,199

10. Investments

The Group and School's investments are classified as follows:

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Current Asset						
Short-term Bank Deposits	1,250,720	500,000	1,247,460	1,382,422	500,000	1,373,732
	1,250,720	500,000	1,247,460	1,382,422	500,000	1,373,732
Total Investments	1,250,720	500,000	1,247,460	1,382,422	500,000	1,373,732

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

11. Property, Plant and Equipment

School and Group

2023	Opening Balance (Net Book Value) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	148,300	5,069	-	-	(8,226)	**145,143**
Furniture and Equipment	265,464	38,299	-	-	(41,422)	**262,341**
Information and Communication Technology	379,267	109,543	-	-	(149,654)	**339,156**
Motor Vehicles	4,813	146,292	-	-	(29,668)	**121,437**
Leased Assets	35,371	31,687	-	-	(24,971)	**42,087**
Library Resources	24,955	4,914	-	-	(3,661)	**26,208**
Balance at 31 December 2023	858,170	335,804	-	-	(257,602)	**936,372**

School and Group	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Buildings	229,910	(84,767)	**145,143**	224,841	(76,541)	**148,300**
Furniture and Equipment	1,447,124	(1,184,783)	**262,341**	1,408,825	(1,143,361)	**265,464**
Information and Communication Technology	2,064,958	(1,725,802)	**339,156**	1,955,415	(1,576,148)	**379,267**
Motor Vehicles	188,479	(67,042)	**121,437**	42,187	(37,374)	**4,813**
Leased Assets	330,517	(288,430)	**42,087**	298,830	(263,459)	**35,371**
Library Resources	116,052	(89,844)	**26,208**	111,138	(86,183)	**24,955**
Balance at 31 December	4,377,040	(3,440,668)	**936,372**	4,041,236	(3,183,066)	**858,170**

The net carrying value of furniture and equipment held under a finance lease is $42,087 (2022: $35,371)

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.

12. Accounts Payable

	School			Group		
	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	198,240	100,000	117,296	198,240	100,000	117,296
Accruals	12,060	12,500	11,702	12,060	12,500	11,702
Banking Staffing Overuse	4,111	-	-	4,111	-	-
Employee Entitlements - Salaries	456,603	465,000	443,196	456,603	465,000	443,196
Employee Entitlements - Leave Accrual	32,003	-	33,133	32,003	-	33,133
	703,017	577,500	605,327	703,017	577,500	605,327
Payables for Exchange Transactions	703,017	577,500	605,327	703,017	577,500	605,327
	703,017	577,500	605,327	703,017	577,500	605,327

The carrying value of payables approximates their fair value.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

13. Revenue Received in Advance

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Other revenue in Advance	22,005	27,500	101,050	22,005	27,500	101,050
	22,005	27,500	101,050	22,005	27,500	101,050

14. Provision for Cyclical Maintenance

	School and Group		
	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	$	$	$
Provision at the Start of the Year	216,752	216,752	188,280
Increase to the Provision During the Year	42,259	(41,752)	79,151
Use of the Provision During the Year	(60,936)	-	(50,679)
Provision at the End of the Year	198,075	175,000	216,752
Cyclical Maintenance - Current	69,030	100,000	147,799
Cyclical Maintenance - Non current	129,045	75,000	68,953
	198,075	175,000	216,752

The schools 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 schools 10 Year Property plan.

15. Finance Lease Liability

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

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
No Later than One Year	27,172	22,500	24,255	27,172	22,500	24,255
Later than One Year and no Later than Five Years	17,532	35,000	16,759	17,532	35,000	16,759
Future Finance Charges	(3,648)	-	(3,254)	(3,648)	-	(3,254)
	41,056	57,500	37,760	41,056	57,500	37,760
Represented by						
Finance lease liability - Current	24,588	22,500	21,818	24,588	22,500	21,818
Finance lease liability - Non-current	16,468	35,000	15,942	16,468	35,000	15,942
	41,056	57,500	37,760	41,056	57,500	37,760

16. Funds Held in Trust

	School			Group		
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	-	(75,000)	937	-	(75,000)	937
	-	(75,000)	937	-	(75,000)	937

17. Funds Held for Capital Works Projects

During the year the School and Group 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 per note 7.

School and Group

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contribution	Closing Balances $
SIP Admin Refurb & LSC Spaces	10,678	37,790	-	-	48,468
Supplementary Funding Gym Refurbishment	(549)	81,960	(81,583)	-	(172)
Project 91-22-05 Site: Drainage Project	(2,324)	260,000	(96,313)	-	161,363
Project 91-22-09 A, G, L, N, P. 1: Fire Alarm and Security System Upgrade	(1,618)	-	(30,175)	-	(31,793)
Project 91-22-10 G, Pool 1: Reporting to provide scope of work for future projects	(4,709)	-	(9,296)	-	(14,005)
Project 91-22-11 L, H, S, T: Allowance for Targeted Roof Repairs	(1,068)	-	(55,476)	-	(56,544)
Project 91: 5239069 22-10-07 D Roof Replacement	-	500,000	(6,837)	-	493,163
Site Rekey	-	413	-	-	413
Totals	410	880,163	(279,680)	-	600,893

Represented by:

Funds Held on Behalf of the Ministry of Education	703,407
Funds Receivable from the Ministry of Education	(102,514)

2022	Opening Balances $	Receipts from MOE $	Payments $	Board Contribution $	Closing Balances $
SIP Admin Refurb & LSC Spaces	76,145	21,762	(54,119)	(33,110)	10,678
Supplementary Funding Gym Refurbishment	27,450	-	(27,999)	-	(549)
Project 91-22-05 Site: Drainage Project	-	36,609	(38,933)	-	(2,324)
Project 91-22-09 A, G, L, N, P. 1: Fire Alarm and Security System Upgrade	-	-	(1,618)	-	(1,618)
Project 91-22-10 G, Pool 1: Reporting to provide scope of work for future	-	-	(4,709)	-	(4,709)
Project 91-22-11 L, H, S, T: Allowance for Targeted Roof Repairs	-	-	(1,068)	-	(1,068)
Totals	103,595	58,371	(128,446)	(33,110)	410

Represented by:

Funds Held on Behalf of the Ministry of Education	10,678
Funds Receivable from the Ministry of Education	(10,268)

18. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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 (School)
Key management personnel of the Group include all School Board members, Principal, Deputy Principals and Heads of Departments.

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,905	3,280
Leadership Team		
Remuneration	846,046	775,776
Full-time equivalent members	6	6
Total key management personnel remuneration	848,951	779,056
	6.00	6.00

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that meet. 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:

	2023 Actual	2022 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5

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

Remuneration $000	2023 FTE Number	2022 FTE Number
130 - 140	4.00	0.00
120 - 130	6.00	2.00
110 - 120	7.00	7.00
100 - 110	16.00	11.00
	33.00	20.00

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

20. Contingencies

School and Group

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of school 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.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2023

21. Commitments

School and Group

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $168,542 (2022:$58,371) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
SIP Admin Refurb & LSC Spaces	65,551	(21,762)	43,789
Project 91-22-05 Site: Drainage Project	260,000	(135,247)	124,753
Total	**325,551**	**(157,009)**	**168,542**

(b) Operating Commitments

As at 31 December 2023 the School Board has not entered into any contracts:

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	School			Group		
	2023 Actual	2023 Budget (Unaudited)	2022 Actual	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$	$	$	$
Cash and Cash Equivalents	1,184,343	807,144	404,523	1,214,514	807,144	428,010
Receivables	689,199	565,000	628,744	690,871	565,000	629,112
Investments - Term Deposits	1,250,720	500,000	1,247,460	1,382,422	500,000	1,373,732
Total financial assets measured at amortised cost	3,124,262	1,872,144	2,280,727	3,287,807	1,872,144	2,430,854
Financial liabilities measured at amortised cost						
Payables	703,017	577,500	605,327	703,017	577,500	605,327
Finance Leases	41,056	57,500	37,760	41,056	57,500	37,760
Total financial liabilities measured at amortised cost	744,073	635,000	643,087	744,073	635,000	643,087

23. Events After Balance Date

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

24. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment $000	
			2023	2022	2023	2022
Mangere College Education Trust	Raising Funds	Auckland, New Zealand	100%	100%	-	-

The subsidiary has 31 December balance date.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust’s complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

RSM

Independent Auditor's Report

RSM Hayes Audit

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To the readers of Mangere College's Consolidated financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Mangere College (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the consolidated financial statements of the School on his behalf.

Opinion

We have audited the consolidated financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, 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 consolidated financial statements that include accounting policies and other explanatory information.

In our opinion the consolidated financial statements of the School:

- present fairly, in all material respects:
  - the financial position of the School and Group as at 31 December 2023; and
  - the financial performance and cash flows of the School and Group for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 February 2025. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the consolidated financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

For the budget information reported in the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the consolidated financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report and good employer statement, but does not include the consolidated financial statements, and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Mangere College or its controlled entity.

WTukiri

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Mangere College
Analysis of Variance 2023

SEEK THE HEIGHTS

Vision Excellence in education

Values Respect and responsibility

We honour Te Tiriti as a foundation for our decision making and actively engage in ensuring bicultural foundations are evident in our policies, planning and assessment, and community engagement.

Strategic Goals

Academic Achievement	School Culture	Pathways
Excellent outcomes for all students.	Safe and inclusive culture.	A clear pathway for all students.

Strategic programmes

Te Korowai o te Matauranga: curriculum	Awhinatanga: Mentoring and Coaching	Poutama: Seek the Heights
Using reflection, data, and a range of interventions to enhance teaching and learning which includes being effective Treaty partners to meet the needs of all students.	Enhance the student ownership of their learning journey through effective mentoring and coaching relationships.	Ensuring all students enjoy and feel connected to and feel pride in their kura. Relationships with teachers and akonga are enhanced and valued.

Mangere Kahui Ako

Assessment Capability	Student Wellbeing	Localised Curriculum

Annual targets

More than 14 credits for every student in every course		
40% of grades at Merit or Excellence level 85% of students gain UE Literacy at Level 2 or 3 85% Attendance Target		
85% at L1	85% at L2	85% at L3

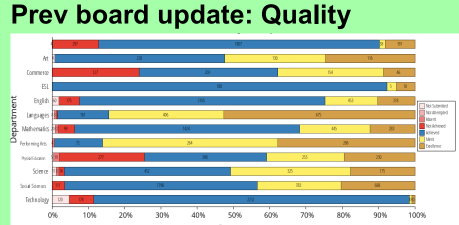
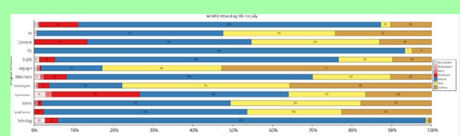
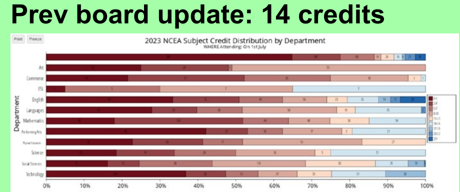
Our Principles

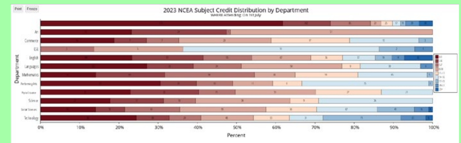
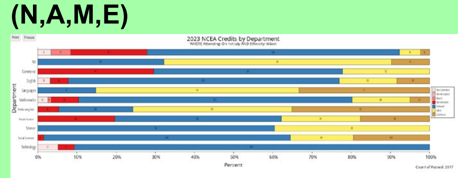
We value language, culture and identity ***We make decisions that are right for the students*** ***We are open*** in our communication, systems, shared vision and feedback. ***We Always Do Better*** ***We have fun together and celebrate success***	***We build capacity*** in people - ○ We are caring and challenging ○ We have high expectations ○ We are positive ○ We believe in people and their capacity to succeed

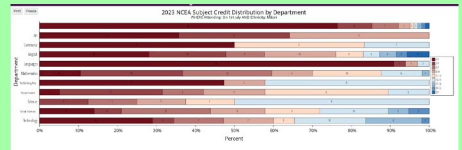
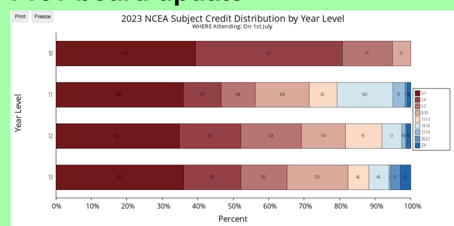
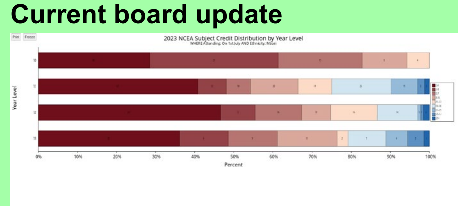
How we measure our success

Academic achievement	Student Wellbeing survey results	Destination data

Te Korowai o te Mātauranga: curriculum

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Completion Dates
Using reflection and data to ensure quality teaching through: • Our commitment to Māori learners' engagement and achievement • achievement and culturally responsive pedagogy • An understanding of common skills, languaging, reporting, and school wide approaches	Departments are explicit in how they support school wide approaches in order to create curriculum change. Teachers and students are prepared for NCEA modifications that will come into effect. Leading to 14+ credits in each subject and 85% achievement at Level 1, 2 and 3. 40% Mert and Excellence.	TKOTM group HoDs	WA / RA	**Green 31/10**, updates below:[MC Mana Māori (1).pdf] workshops and staff learnings still continuing with support of Te Toa Takitini. We are continuing to support staff between changes in the curriculum and teacher pedagogy at MC. Through working with Jan Hill there has been some positive movement with Assessment for Learn. This has assisted HoDs to support teachers regarding pedagogy and achievement. Teacher only day in November will support these goals. Physical Education, Performing Arts and Technology require further support to reduce the number of students who are sitting on '0' credits (all over 20%). **Prev board update: Quality**  **Current board update: Quality**  **Prev board update: 14 credits**  **Current board update: 14 credits**

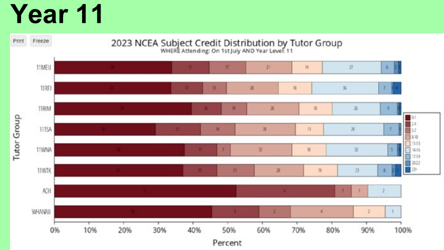
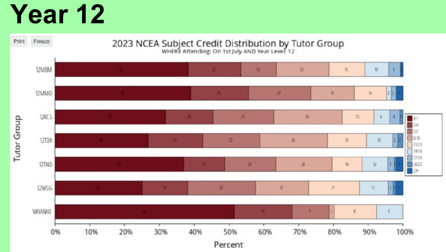
				
Junior Assessment Capability and Reporting	Consistent across the board WBPA statements are clear and students know where to next	TKOTM group HoDs	WA/RA/CS Assessment (CS - within school role)	**Amber 31/10**, updates below: We have not moved too much from this position since the last update. With the changing roles of the school leaders there needs to be some refreshed thinking about Junior Assessment Capability and Reporting this will come through as the curriculum refreshes.
Shared writing expectations	Departments to implement PEEL Shared strategies Learning Outcome language consistent across the board Leading to 85% UE Literacy at Level 2 or 3.	TKOTM group HoDs	WA/ RA	**Green 31/10**, updates below: Our focus has moved to shared language for 'Learning Intentions' and 'Success Criteria' in the vision that this will remove the code-switching from class to class for students to lift their understanding of the links between their learning. Work with Jan Hill is ongoing and HoDs are supported in this space.
Ensure all curriculum areas: ● enable Maori success as Maori ● reflect our local area and our students ● promote success for all Maths, Science and English redesign	Wellbeing@School survey 2022 ● Maori engagement data ● Treatment of student data ● Cultural set of data for Maori ● Establish success hub	TKOTM group HoDs	WA/RA	**Green 31/10**, updates below: Te Toa Takitini has met and agreed to a commitment to Māori learners' engagement and achievement [MC Mana Māori (1).pdf] Including the establishment of the Ako Maranga (Māori scholars club) We will support departments to continue to engage with our mahi which seeks to raise results over time. **Current board update for Maori Achievement by department (N,A,M,E)**  **Current board update for Maori Achievement by department (credit distribution - 14 credits + = blue).** A concern that is being worked through at the moment is that 90% of tauira Maori have 0 credits within the

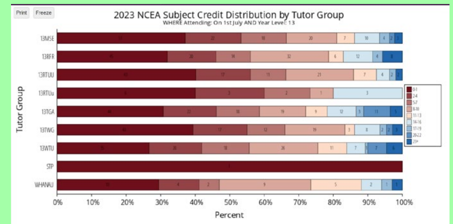
				Languages Department.  Departments are continuing to develop their understandings of Mātauranga Māori and localised curriculums. We are aiming to see an improvement in the 14+ credit goal for tauira Māori. As you can see below Year 12 is tracking behind. The Deans of that year level have been supported to put in targeted interventions. **Prev board update**  **Current board update** 
Starting in Year 9 and 10 ensure our curriculum creates opportunities for students to have greater ownership of their learning, to pose and solve problems and think critically. Ensuring our curriculum is designed in a way that aligns with the curriculum refresh and promotes success for all.	Using their subject area pages and documents departments focus on: ● Reflection of learning that cannot be left to chance ● Developing a shared understanding of student acceleration ● Refresh of: Unit plans Assessment Progress against the NZC	TKOTM group HoDs	WA/RA	**Green 31/10,** updates below: PD Term 3 and 4 will focus further on the development of L1 programs then unit plans. Continuing work with Jan. This will support the quality of credits (Merit and Excellence) and attendance (engagement) in school life. Teacher Only Day on Nov 14 will address some of these key development areas.
Ensuring that we are responding to NZQA feedback	PD around best practice moderation strategies	TKOTM group HoDs	WA	**Green 31/10**, updates below: Tracking of moderation results and

	PFA, Arts Markbook consistency (N,A,M,E)			then personalised PD to departments. Performing Arts require support as they have received a 'not consistent' for external moderation.
[P-tech]with IBM	Mentoring and support for students into the technology industry.	WB	WB MA	Program has now expanded to both Year 11 and Year 12. Students are either at MIT or Media Design School for one day a week in 2023. Program continues with industry visits and mentoring sessions for the students involved.

Awhinatanga

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Completion Dates
Relationships	HoDs sent information about term 2 topics	HoDs and MK		HoDs sent information about term 2 topicsTerm 2 week 3
Pathways awareness	Pathways database for each form class. Plan A and Plan B.	Awhinatanga	MK and Careers	Throughout term 2 teachers update a database so that this information is available to careers and discussion points for form teachers during PST and course selection.
Professional Growth Cycle	Teacher reflections. Looked at the following areas: - Core values - Te Tiriti - Teacher Code	PD session week 4 term 2	Teachers to send reflections to HoD	**Green 31/10**, updates below: PGC Process is confirmed after a series of hui to collect voice and feedback from HODs, SLT and staff.
PSTs	First PST meetings in 2023. Thursday times changed because of teacher's strike 2.00 - 4.30 pm, Friday 9.00 - 4.30 pm	Deans/Ft As part of Awhinatanga we asked form teachers to do a PST reflection, will have those results next Board meeting.		Attendance Data: Term 2 Year 9 Total 111/171 65% Y10 Total 118/145 81% Y11 Total 83/141 59% Y12 Total 107/121 88% Y13 Total 77/100 77% Whanau 13/20 65% ACH 12/13 92% Total School 521/711 73%
	PST Reflection	Deans/FT	AH/Deans	Question 1:

	Analysis ● What did you find good about PST? ● Why is it important to attend PST? ● What would encourage you and your whanau to definitely attend the next PST?			85% enjoyed meeting Awhina teachers face to face Positive discussion and student leading the conference Good to have reports, NCEA results, attendance figures available and for parents to take these away Question 2: A detailed conversation about support available and areas for students to improve on Question 3 Maintain afternoon and early evening times Able to meet subject teachers as well not just Awhina teachers Refreshments available.
Awhinatanga period: ● Attendance to Awhinatanga Period ● Themes for each term ● Calendar of events ● PD for staff ● Fun purposeful activities ● Results ● PST conversations ● Options discussion ● Level assemblies	Time for academic tracking, option advice and year level assemblies ● Guidance on tracking 14+ credits ● Guidance on UE ● Advice and guidance for subject selection	RA and MA, Kainga teachers and Deans	RA	**Green 31/10**, updates below. Moving towards more of a theming of the periods. Term 4 is focused around supporting NCEA and wider living week. Will begin to look at 2024 theming. Will put in a budget request for 2024 for 1x clearfile for each student. This will help build an academic portfolio that will follow the students across their journey at Māngere College and assist form teachers to track students. **Year 11**  **Year 12**  **Year 13**

				
Te Ara ki te Whare Wānanga	Targets: Year 13 UE lit complete by term 2. 25 - 40 credits by end of term 2. Year 12 UE lit ongoing to complete by end of term 3. 25 - 40 credits by end of term 2. Year 11: 35-50 credits by end of term. Numeracy and literacy ongoing. Year 10 attendance, literacy and numeracy credits almost completed and attendance to Scholars (building good habits).	MA, TA, KE, RA, TU, ssLF	RA	**Amber to Green 31/10**, updates below: Concentration on Year 13 for Term 3 and to gain UE. 18/20 of our Te Ara ki te Whare Wānanga students are on track to gain UE with 14 credits from 3 subjects (domains). Which is positive movement. RA has secured funding from UoA to fund a retreat in November to gain Social Studies domain for all students who are at risk of not achieving their UE. To move to Amber by the next Board Report we would need 10/20 students to be on track for UE (14 credits in 3 domains). Last board meeting we had 4/20 and now 10/20 so this is an improvement. The roadblock identified was teacher's understanding of the 'domains'. A "domain" is 14x Achievement Standard Credits from 1x Subject area. RA has begun to track UE across Year 13. Aiming for 30-35 to achieve UE. Currently cohort on track for 25.

Whānau awhina class				**Green 31/10,** update below: The MC Mana Māori plan is a work in progress and the draft is going back to kaiako Māori at the next meeting:MC Mana Māori (1).pdf This will assist a budget request for the whanau class for 2024.
Recognition Assemblies	Each Year Level had a Recognition assembly be part of celebration Parents invited Term 3 Junior Recognition Senior Recognition	Deans/FT	AH	recognising: Excellent/Full attendance Top student in each subject Top reader Duke of Edinburgh awards MC Rewards - Badges awarded Parents invited to be part of celebration Very successful.

Poutama

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Completion Dates
Embed House system ● Ensure there are regular house events occurring throughout the year. ● Ensure the events and results are well publicised. ● Whole school engagement… ● Staff - House activities for staff ● Student - House Leaders	● Student & staff involvement in house events ● Schoolbridge widely adopted ● Reduction in stand-downs ● Improved attendance	DA & team	HR	Kainga/House system established. Calendar formed. Events taken place include: ● Table Tennis Comp ● Whole school Athletics Day ● Kainga Video competition ● Bridge Building ● Super Mario Carts ● Junior boys & girls basketball ● Refugee week ● Flag competition ● Fitness challenges. New 'Kainga Steering Group' formed with a broader cross section of staff. Regular fortnightly Tuesday meetings held. (Impacted by PPTA action) Calendar for Term 3 established with multiple events including basketball and Super Mario carts. Kainga Leaders selection process

				completed. Eight students, two per Kainga will form the student Kainga leadership team to be led by ME Their title will be 'Pou Rangatira'. Badges awarded to students in staff briefing with much fanfare. Pou Rangatira to be presented to all levels assemblies asap. Kainga promotional booklet prepared to share with the community at PST's. 'The Big Move' - End of Term 3 activity day to encourage students to give active activities a go. Kainga participation competition with activity stations around the school. Eg. Yoga, Rock climbing, golf, pilates and hiphop.
Embed Recognitions ● Design an easy to use badge system ● Ensure the system is being consistently applied	● Badges commissioned ● Schoolbridge widely adopted ● Reduction in stand-downs ● Improved attendance	HR	HR	Quotes being obtained for badges. Supplier determined and badges being ordered. Badges due in school Week 6. **Recognition badges delivered**  29 badges awarded to 24 students at Yr 9 -13 Recognition Assembles in Week 9 of Term 2. Staff awarding points using the SchoolBridge app Online/social Media marketing campaign commenced to ensure maximum uptake and usage of the SchoolBridge App by students and caregivers. Further marketing and sign up initiative taking place in Week 10 of

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<td>Term 2 to ensure the majority of students have the app.

Week 8 - Term 3 a further 66 badges awarded across Yr 9-13. Silver badges have now been awarded too.

Total awarded this year to date:
<table>
<tr><th>YEAR</th><th>Number awarded</th></tr>
<tr><td>9</td><td>18</td></tr>
<tr><td>10</td><td>24</td></tr>
<tr><td>11</td><td>26</td></tr>
<tr><td>12</td><td>11</td></tr>
<tr><td>13</td><td>38</td></tr>
<tr><td>TOTAL</td><td>117</td></tr>
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<tr>
<td>Grow MC Way
● Create a larger team?</td>
<td>● Highly visible messaging
● Reduction in stand-downs
● Improved attendance
● Improved relationships
● Greater respect for the school environment
● Less damage to school property
● A more culturally responsive framework established</td>
<td>PN SN and team - EU, Jo

KL & HR & team</td>
<td>HR</td>
<td>Visuals not yet finalised.
PN & EU to make visits to feeder schools to look at PB4L messaging.

Regular fortnightly meetings held with PN and SN to guide the direction and strategic planning of the MC Way.

Meeting held with Jo Latif to discuss messaging to the school community.

PD workshops for new staff offered by PN and SN.

PN & SN with support of HR to write a 3yr Strategic Plan and create a team by the Week 2 of Term 2.
——--
Change in leadership - PN to KL
Week 5 Term 2 - New MC Way Steering Group established under new leadership.

New plan to be devised with KL and steering group to embed MC Mana.

HR, KL & RA visited Pakuranga</td>
</tr>
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				College to share experiences of embedding new frameworks and developing appropriate visuals for MC Mana. KL meeting weekly with HR to establish a culturally responsive new direction. KL to establish new steering group, staff team and student agency group to consult on plan and design for **MC Mana**. Timeline - Wk 4 HR and KL meeting weekly to progress the MC Mana initiative and cultural reset. Rangatahi voice gathered on ‘*What makes school engaging*?’ and *‘What is mana?’* and fed back to staff. KL has initiated **Steering Group** recruitment process by way of expressions of interest form. **PD** on 13/09 to whole staff on the journey so far and the future direction and rangatahi voice.

Property Priorities for 2023

Goal - To support the school to achieve its strategic goals through the appropriate property provision.

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Progress Updates including RAG
Long term: Master plan for the school to cater for growth over the next 20+ years.	A comprehensive plan for the future of the school and a plan to stage the development over future years.	WB ssFA	Board	**November 2023** No recent updates

Medium Term: 5YA.	5YA projects: Gym T Block toilets - on hold D block refurb (D8) Pool Drainage Fire and Security Targeted Roof Repair	WB ssFA	Board	**November 2023** **Gym** ● Detailed Design approved by school ● DLM formally lodged drawings for Building Consent on 25 August 2023 ● Next ❖ Council will issue Request For Information (RFI's) to DLM for clarification ❖ Once RFI process settle down DLM will provide Watershed with a Tender Document ❖ Watershed will issue tender document on GETS 18 Business days (this will be in approximately 3 weeks) **Storm Water** ● Awaiting MoE project approval chased this with the MoE on 22 August 2023 ● Next ❖ MoE project approval ❖ Pre start meeting , Contract ❖ Project delivery ❖ I had a meeting with Abbotts last week and we discussed this project current delivery time would be December 2023 / January 2024 **Fire and Security alarm** ● Clarifications completed ● Recommendation completed the forms will be with the school later today to sign ● Next ❖ MoE project approval ❖ Pre start meeting , Contract ❖ Project delivery ❖ 5YA Amendment to re allocate funding from the Toilet Block to the Fire Alarm project **Flood** ● Synergy Flooring completed the works in the Blocks as Agreed ● MoE to approve the project – Procurement Plan and Recommendation and project approval forms to follow ● Synergy to return and complete the remainder of the works

				Pool ● Tender document under way ● Next ❖ RFT advertised on GETS for 18 Business days ❖ Clarification process **Block D** ● Contractor identified JC Plumbing ● Two options were provided ❖ Option 1 – replace the entire membrane roof and sub materials the most cost-effective tender $1,357,598.63 Excluding contingency, and Watershed fees ❖ Option 2 – Clean and overlay new membrane and replace the required sub materials only. $33,099.90 Excluding contingency, and Watershed fees ● The contractor confirmed 20year product and 20 workmanship for both options ● Next ❖ Recommendation report 99% completed for option 2 ❖ Project approval forms ❖ School to sign and MoE to approve ❖ MoE project approval ❖ Pre start meeting , Contract ❖ Project delivery **AMS Block D ILE & D ILE & DQLS Upgrade** ● Job Sheet opened Watershed internal process only ● Next ❖ Procurement Plan for the MoE to endorse and the school to sign ❖ Engage Architect for design fee proposals ❖ Design Meeting

Medium Term: Land swap	Land swap completed and ownership of new land at the front of school transferred to Mangere College	AH ssFA	Board	**November 2023** Preliminary landscape designs for landswap area. ● Accommodating for improved onsite visitor carparking ● Improved vehicle flow for drop off/pick up zone ● Clear delineation for pedestrian safety pathways onto pedestrian crossing **Roading Infrastructure** Design proposal by Coales Consulting for the conversion of temporary crossing to a permanent facility. Actions include ● a new plan moving the crossing slightly toward to the new proposed pedestrian access - this crossing will be in a raised table level with the footpath consideration for drainage ● Revise crossing paint markers on each approach to show drivers the start of the table ● investigate the opportunity to reduce the current size of the existing bus stop outside the school and removal of trees to open up the front of the school and improve visibility
Medium Term: 4 new classrooms for roll growth	New classrooms planned and construction started.	AH ssFA	Board	**November 2023** No recent updates

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SEEK THE HEIGHTS

MANGERE COLLEGE

31 December 2023

To Whom It May Concern

Kiwisport is a Government Funding initiative to support students participating in organised sport. In 2023, the school received Kiwisport funding total of $17589.38 (excluding GST).

The funding contributed towards providing a sports co-ordinator for the school.

The number of students participating in organised sport in 2023 was 44% the school roll.

Yours faithfully

Jon Hardy
Acting Principal
Mangere College

artwork by Taniela Taniela

[OPTIONAL TEMPLATE] Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We have implemented comprehensive health and safety policies to ensure a safe working environment. Regular training sessions on workplace safety, emergency procedures, and mental health awareness are conducted. Our facilities are regularly inspected to comply with safety standards, and we provide ergonomic workstations to reduce the risk of injury.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our Equal Employment Opportunities (EEO) programme includes initiatives to promote diversity and inclusion in the workplace. We ensure that job advertisements are widely disseminated and encourage applications from underrepresented groups. Regular workshops and training on unconscious bias, cultural competency, and inclusive practices are conducted. We also have a dedicated EEO officer to monitor and report on our progress
How do you practise impartial selection of suitably qualified persons for appointment?	We utilise a standardised recruitment process that focuses on the skills and qualifications relevant to the job. All applications are reviewed by a diverse panel to minimise bias. We use structured interviews and assessment tools to ensure that all candidates are evaluated fairly based on their competencies and experience
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	– We actively consult with Māori staff, Iwi, Hapu and community representatives to understand their goals and integrate their perspectives into our strategic plan. – We provide targeted recruitment and career development programs for Māori, ensuring that they have equal access to opportunities within our school. – We collaborate with Māori education providers and support initiatives that promote the involvement of Māori in educational leadership and decision-making roles.
How have you enhanced the abilities of individual employees?	We offer a range of professional development opportunities, including workshops, seminars, and online courses. Our employees have access to mentorship programs and career coaching. We also support

	continuing education by providing tuition reimbursement for relevant courses and certifications
How are you recognising the employment requirements of women?	Our school actively works to close the gender pay gap and ensures that women have equal opportunities for promotion and leadership roles. We also provide maternity leave and return-to-work programs to support women throughout their careers.
How are you recognising the employment requirements of persons with disabilities?	We ensure our recruitment process is accessible to individuals with disabilities by providing necessary accommodations. Our facilities are designed to be accessible, and we offer assistive technologies and modifications to the work environment as needed. We provide training to all staff on disability awareness and inclusion, and we actively seek feedback from employees with disabilities to continuously improve our practices.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	√	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	√	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	√	
Does your EEO programme/policy set priorities and objectives?	√	