MANGERE COLLEGE

ANNUAL CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	91
Principal:	Geraint Tuiletoa Tagaloa
School Address:	23 Bader Drive, Mangere, AKL 2022
School Postal Address:	PO Box 43240, Mangere, AKL 2153
School Phone:	2754029
School Email:	operations@mangerecollege.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Members of the Board:

Name	**Position**	**How Position Gained**	**Term Expired / Expires**
Maria Aka	Presiding Member	Co-Opted	Sep-25
Geraint Tuiletoa Tagaloa	Principal	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
Joe Glassie-Rasmussen	Parent Representative	Elected	Sep-25
Hermann Arp	Staff Representative	Elected	Sep-25
Tulei Salu	Student Representative	Elected	Sep-24

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MANGERE COLLEGE

Annual Consolidated Financial Statements
For the year ended 31 December 2024

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Mangere College
Statement of Responsibility
For the year ended 31 December 2024

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

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

Martin La'a	Geraint Tuiletoa Tagaloa
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
19/03/2026	19/03/2026
Date:	Date:

Mangere College

Consolidated Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Revenue							
Government Grants	2	12,538,860	10,988,650	12,253,220	12,538,860	10,988,650	12,253,220
Locally Raised Funds	3	803,520	1,044,600	778,407	803,520	1,044,600	784,407
Interest		119,200	20,000	85,756	127,833	20,000	93,174
Gain on Sale of Property, Plant and Equipment		-	-	3,500	-	-	3,500
Total Revenue		13,461,580	12,053,250	13,120,883	13,470,213	12,053,250	13,134,301
Expense							
Locally Raised Funds	3	824,074	711,985	97,914	824,074	711,985	97,914
Learning Resources	4	8,051,832	7,963,399	8,233,379	8,051,832	7,963,399	8,233,379
Administration	5	1,913,265	689,013	1,644,896	1,913,265	689,013	1,644,896
Finance Charges		2,789	3,000	4,152	2,789	3,000	4,152
Property	6	2,862,027	2,800,693	2,815,908	2,862,027	2,800,693	2,815,908
Loss on Disposal of Property, Plant and Equipment		4	-	-	4	-	-
Total expense		13,653,991	12,168,090	12,796,249	13,653,991	12,168,090	12,796,249
Net Surplus / (Deficit) for the year		(192,411)	(114,840)	324,634	(183,778)	(114,840)	338,052
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		(192,411)	(114,840)	324,634	(183,778)	(114,840)	338,052

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 2024

	Notes	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Equity at 1 January		2,553,620	2,403,830	2,228,986	2,717,165	2,403,830	2,379,113
Total comprehensive revenue and expense for the year		(192,411)	(114,840)	324,634	(183,778)	(114,840)	338,052
Contribution from Te Mana Tuhono		95,824	-	-	95,824	-	-
Contribution - Furniture and Equipment Grant		49,546	-	-	49,546	-	-
Equity at 31 December		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165
Accumulated comprehensive revenue and expense		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165
Reserves		-	-	-	-	-	-
Equity at 31 December		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165
Reserve Movements Analysis							
Accumulated comprehensive revenue and expense							
Balance at 1 January		2,553,620	2,403,830	2,228,986	2,717,165	2,403,830	2,379,113
Equity investment revaluation reserve transfer on disposal		-	-	-	-	-	-
Furniture & Equipment grant		49,546	-	-	49,546	-	-
Contribution from Te Mana Tuhono		95,824			95,824		
Surplus/(deficit) for the year		(192,411)	(114,840)	324,634	(183,778)	(114,840)	338,052
Balance 31 December		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165
Total Equity		**2,506,579**	**2,288,990**	**2,553,620**	**2,678,757**	**2,288,990**	**2,717,165**

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 2024

	Notes	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Current Assets							
Cash and Cash Equivalents	7	920,698	917,649	1,184,343	951,631	917,649	1,214,514
Accounts Receivable	8	891,986	1,491,250	689,199	893,475	1,491,250	690,871
GST Receivable		115,358	(150,000)	(55,822)	115,358	(150,000)	(55,822)
Prepayments		22,958	85,750	85,423	22,958	85,750	85,423
Inventories	9	-	30,000	28,431	-	30,000	28,431
Investments	10	1,052,210	1,255,000	1,250,720	1,191,966	1,255,000	1,382,422
Funds receivable for Capital Works Projects	17	259,701	-	102,514	259,701	-	102,514
		3,262,911	3,629,649	3,284,808	3,435,089	3,629,649	3,448,353
Current Liabilities							
Accounts Payable	12	1,134,056	807,500	703,017	1,134,056	807,500	703,017
Revenue Received in Advance	13	114,383	22,500	22,005	114,383	22,500	22,005
Provision for Cyclical Maintenance	14	8,960	100,000	69,030	8,960	100,000	69,030
Finance Lease Liability	15	14,657	25,000	24,588	14,657	25,000	24,588
Funds held in Trust	16	6,400	5,000	-	6,400	5,000	-
Funds held for Capital Works Projects	17	403,551	1,000,000	703,407	403,551	1,000,000	703,407
		1,682,007	1,960,000	1,522,047	1,682,007	1,960,000	1,522,047
Working Capital Surplus/(Deficit)		1,580,904	1,669,649	1,762,761	1,753,082	1,669,649	1,926,306
Non-current Assets							
Property, Plant and Equipment	11	1,040,671	839,341	936,372	1,040,671	839,341	936,372
		1,040,671	839,341	936,372	1,040,671	839,341	936,372
Non-current Liabilities							
Provision for Cyclical Maintenance	14	106,530	200,000	129,045	106,530	200,000	129,045
Finance Lease Liability	15	8,466	20,000	16,468	8,466	20,000	16,468
		114,996	220,000	145,513	114,996	220,000	145,513
Net Assets		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165
Total equity		2,506,579	2,288,990	2,553,620	2,678,757	2,288,990	2,717,165

Mangere College

Consolidated Statement of Cash Flows

For the year ended 31 December 2024

	Notes	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Cash flows from Operating Activities							
Government Grants		4,753,397	3,124,175	3,309,169	4,753,397	2,960,630	3,309,169
Locally Raised Funds		766,650	249,550	716,353	766,650	249,550	722,353
Goods and Services Tax (net)		(171,180)	94,178	172,116	(171,180)	94,178	172,116
Payments to Employees		(2,211,559)	(2,333,880)	(968,135)	(2,211,559)	(2,333,880)	(968,135)
Payments to Suppliers		(2,893,258)	(1,688,192)	(2,859,046)	(2,893,258)	(1,688,192)	(2,859,046)
Interest Paid		(2,789)	(3,000)	(4,152)	(2,789)	(3,000)	(4,152)
Interest Received		119,622	19,673	84,797	128,438	21,345	90,911
Net cash from / (to) the Operating Activities		360,883	(537,496)	451,102	369,699	(699,369)	463,216
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment		-	-	26,668	-	-	26,668
Purchase of Property Plant & Equipment		(608,525)	(463,485)	(327,193)	(608,525)	(463,485)	(327,193)
Purchase of Investments		-	(4,280)	(3,260)	-	-	(8,690)
Proceeds from Sale of Investments		198,510	-	-	190,456	127,422	-
Net cash from / (to) the Investing Activities		(410,015)	(467,765)	(303,785)	(418,069)	(336,063)	(309,215)
Cash flows from Financing Activities							
Furniture and Equipment Grant		49,546	-	-	49,546	-	-
Finance Lease Payments		186,584	334,460	(28,390)	186,584	334,460	(28,390)
Funds Administered on Behalf of Other Parties		(450,643)	404,107	660,893	(450,643)	404,107	660,893
Net cash from / (to) Financing Activities		(214,513)	738,567	632,503	(214,513)	738,567	632,503
Net increase/(decrease) in cash and cash equivalents		(263,645)	(266,694)	779,820	(262,883)	(296,865)	786,504
Cash and cash equivalents at the beginning of the year	7	1,184,343	1,184,343	404,523	1,214,514	1,214,514	428,010
Cash and cash equivalents at the end of the year	7	920,698	917,649	1,184,343	951,631	917,649	1,214,514

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.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2024

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 2024 to 31 December 2024 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'.

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 $33 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 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.

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

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 2024

2. Government Grants

	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Government Grants - Ministry of Education	3,428,375	3,185,214	3,258,386	3,428,375	3,185,214	3,258,386
Teachers' Salaries Grants	5,695,858	5,691,089	5,794,510	5,695,858	5,691,089	5,794,510
Use of Land and Buildings Grants	2,181,318	2,019,485	2,044,065	2,181,318	2,019,485	2,044,065
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,233,309	-	1,016,186	1,233,309	-	1,016,186
Other Government Grants	-	92,862	140,073		92,862	140,073
	12,538,860	**10,988,650**	**12,253,220**	**12,538,860**	**10,988,650**	**12,253,220**

3. Locally Raised Funds

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

	School 2024 Actual $	School 2024 Budget (Unaudited) $	School 2023 Actual $	Group 2024 Actual $	Group 2024 Budget (Unaudited) $	Group 2023 Actual $
Revenue						
Donations and Bequests	41,885	6,000	138,646	41,885	6,000	144,646
Fundraising and Community Grants	2,000	-	11,719	2,000	-	11,719
Other Revenue	145,998	48,005	51,579	145,998	48,005	51,579
Trading	84,659	118,000	118,841	84,659	118,000	118,841
Fees for Extra Curricular Activities	528,978	872,595	457,622	528,978	872,595	457,622
	803,520	1,044,600	778,407	803,520	1,044,600	784,407
Expenses						
Extra Curricular Activities Costs	689,242	596,877	-	689,242	596,877	-
Trading	89,402	107,000	92,059	89,402	107,000	92,059
Other Locally Raised Funds Expenditure	45,430	8,108	5,855	45,430	8,108	5,855
	824,074	711,985	97,914	824,074	711,985	97,914
Surplus/ (Deficit) for the year Locally Raised Funds	**(20,554)**	**332,615**	**680,493**	**(20,554)**	**332,615**	**686,493**

4. Learning Resources

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Curricular	30,116	31,100	1,531,867	30,116	31,100	1,531,867
Information and Communication Technology	177,103	191,457	171,356	177,103	191,457	171,356
Employee Benefits - Salaries	7,371,567	7,432,641	6,207,115	7,371,567	7,432,641	6,207,115
Staff Development	170,366	71,900	62,041	170,366	71,900	62,041
Other Learning Resources	2,975	6,301	3,488	2,975	6,301	3,488
Depreciation	299,705	230,000	257,512	299,705	230,000	257,512
	8,051,832	**7,963,399**	**8,233,379**	**8,051,832**	**7,963,399**	**8,233,379**

5. Administration

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Service Providers, Contractors and Consultancy	20,794	20,228	19,762	20,794	20,228	19,762
Audit Fees	13,600	12,500	12,058	13,600	12,500	12,058
Board Fees and Expenses	41,411	24,600	17,907	41,411	24,600	17,907
Operating Leases	1,689	-	-	1,689	-	-
Other Administration Expenses	111,153	118,504	117,892	111,153	118,504	117,892
Employee Benefits - Salaries	481,697	494,070	453,296	481,697	494,070	453,296
Insurance	9,612	19,111	7,795	9,612	19,111	7,795
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,233,309	-	1,016,186	1,233,309	-	1,016,186
	1,913,265	**689,013**	**1,644,896**	**1,913,265**	**689,013**	**1,644,896**

6. Property

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Consultancy and Contract Services	283,876	226,000	237,180	283,876	226,000	237,180
Cyclical Maintenance	(32,975)	93,200	42,259	(32,975)	93,200	42,259
Heat, Light and Water	113,624	88,000	76,794	113,624	88,000	76,794
Rates	4,049	9,400	5,207	4,049	9,400	5,207
Repairs and Maintenance	115,045	115,300	172,717	115,045	115,300	172,717
Use of Land and Buildings	2,181,318	2,019,485	2,044,065	2,181,318	2,019,485	2,044,065
Employee Benefits - Salaries	60,576	98,473	103,660	60,576	98,473	103,660
Other Property Expenses	136,514	150,835	134,026	136,514	150,835	134,026
	2,862,027	**2,800,693**	**2,815,908**	**2,862,027**	**2,800,693**	**2,815,908**

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		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Bank Accounts	420,698	917,649	1,184,343	451,631	917,649	1,214,514
Short-term Bank Deposits	500,000	-	-	500,000	-	-
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	**920,698**	**917,649**	**1,184,343**	**951,631**	**917,649**	**1,214,514**

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

Of the $920,698 Cash and Cash Equivalents, $403,551 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 2025 on Crown owned Group buildings.

Mangere College
Notes to the Consolidated Financial Statements
For the year ended 31 December 2024

8. Accounts Receivable

	School			Group		
	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	363,703	1,030,000	234,455	363,703	1,030,000	234,455
Interest Receivable	3,001	3,750	3,423	4,490	3,750	5,095
Teacher Salaries Grant Receivable	525,282	457,500	451,321	525,282	457,500	451,321
	891,986	**1,491,250**	**689,199**	**893,475**	**1,491,250**	**690,871**
Receivables from Exchange Transactions	366,704	1,033,750	237,878	368,193	1,033,750	239,550
Receivables from Non-Exchange Transactions	525,282	457,500	451,321	525,282	457,500	451,321
	891,986	**1,491,250**	**689,199**	**893,475**	**1,491,250**	**690,871**

9. Inventories

	School			Group		
	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
School Uniforms	-	30,000	28,431	-	30,000	28,431
	-	**30,000**	**28,431**	**-**	**30,000**	**28,431**

10. Investments

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

	School			Group		
	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset						
Short-term Bank Deposits	1,052,210	1,255,000	1,250,720	1,191,966	1,255,000	1,382,422
Total Investments	**1,052,210**	**1,255,000**	**1,250,720**	**1,191,966**	**1,255,000**	**1,382,422**

11. Property, Plant and Equipment

School and Group

2024	Opening Balance (Net Book Value) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	145,143	2,306	-	-	(8,312)	**139,137**
Furniture and Equipment	262,341	62,105	-	-	(44,284)	**280,162**
Information and Communication Technology	339,156	325,545	-	-	(187,611)	**477,090**
Motor Vehicles	121,437	-	-	-	(29,763)	**91,674**
Leased Assets	42,087	7,287	-	-	(25,613)	**23,761**
Library Resources	26,208	6,766	(4)	-	(4,123)	**28,847**
Balance at 31 December 2024	**936,372**	**404,009**	**(4)**	**-**	**(299,706)**	**1,040,671**

School and Group	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Buildings	232,216	(93,079)	**139,137**	229,910	(84,767)	**145,143**
Furniture and Equipment	541,182	(261,020)	**280,162**	1,447,124	(1,184,783)	**262,341**
Information and Communication Technology	1,097,206	(620,116)	**477,090**	2,064,958	(1,725,802)	**339,156**
Motor Vehicles	188,479	(96,805)	**91,674**	188,479	(67,042)	**121,437**
Leased Assets	125,999	(102,238)	**23,761**	330,517	(288,430)	**42,087**
Library Resources	122,800	(93,953)	**28,847**	116,052	(89,844)	**26,208**
Balance at 31 December	**2,307,882**	**(1,267,211)**	**1,040,671**	**4,377,040**	**(3,440,668)**	**936,372**

The net carrying value of furniture and equipment held under a finance lease is $23,761 (2023: $42,087)

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		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Creditors	557,808	300,000	198,240	557,808	300,000	198,240
Accruals	7,258	12,500	12,060	7,258	12,500	12,060
Banking Staffing Overuse	3,853	-	4,111	3,853	-	4,111
Employee Entitlements - Salaries	531,261	462,500	456,603	531,261	462,500	456,603
Employee Entitlements - Leave Accrual	33,876	32,500	32,003	33,876	32,500	32,003
	1,134,056	**807,500**	**703,017**	**1,134,056**	**807,500**	**703,017**
Payables for Exchange Transactions	1,134,056	807,500	703,017	1,134,056	807,500	703,017
	1,134,056	**807,500**	**703,017**	**1,134,056**	**807,500**	**703,017**

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Other revenue in Advance	114,383	22,500	22,005	114,383	22,500	22,005
	114,383	**22,500**	**22,005**	**114,383**	**22,500**	**22,005**

14. Provision for Cyclical Maintenance

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Provision at the Start of the Year	198,075	198,075	216,752	198,075	198,075	216,752
Increase to the Provision During the Year	51,477	101,925	42,259	51,477	101,925	42,259
Use of the Provision During the Year	(49,610)	-	(60,936)	(49,610)	-	(60,936)
Other Adjustments	(84,452)	-	-	(84,452)	-	-
Provision at the End of the Year	**115,490**	**300,000**	**198,075**	**115,490**	**300,000**	**198,075**
Cyclical Maintenance - Current	8,960	100,000	69,030	8,960	100,000	69,030
Cyclical Maintenance - Non current	106,530	200,000	129,045	106,530	200,000	129,045
	115,490	**300,000**	**198,075**	**115,490**	**300,000**	**198,075**

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. 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		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
No Later than One Year	16,124	25,000	27,172	16,124	25,000	27,172
Later than One Year and no Later than Five Years	9,125	20,000	17,532	9,125	20,000	17,532
Future Finance Charges	(2,126)	-	(3,648)	(2,126)	-	(3,648)
	23,123	**45,000**	**41,056**	**23,123**	**45,000**	**41,056**
Represented by						
Finance lease liability - Current	14,657	25,000	24,588	14,657	25,000	24,588
Finance lease liability - Non-current	8,466	20,000	16,468	8,466	20,000	16,468
	23,123	**45,000**	**41,056**	**23,123**	**45,000**	**41,056**

16. Funds Held in Trust

	School 2024 Actual	School 2024 Budget (Unaudited)	School 2023 Actual	Group 2024 Actual	Group 2024 Budget (Unaudited)	Group 2023 Actual
	$	$	$	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	6,400	5,000	-	6,400	5,000	-
	6,400	**5,000**	**-**	**6,400**	**5,000**	**-**

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

2024	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
	$	$	$		$
SIP Admin Refurb & LSC Spaces	48,468	-	-	-	48,468
Supplementary Funding Gym Refurbishment	(172)	880,680	(1,018,209)	-	(137,701)
Project 91-22-04 6: Change Room Entrance Door Replacement	-	-	(2,720)	-	(2,720)
Project 91-22-05 Site: Drainage Project	161,363	-	(170,510)	-	(9,147)
Project 91-22-07 D, T: School Requested Window Joinery Remediation Fund	-	-	(17,656)	-	(17,656)
Project 91-22-08 AMS - D: ILE and DQLS Upgrade	-	-	(1,478)	-	(1,478)
Project 91-22-09 A, G, L, N, P. 1: Fire Alarm and Security System Upgrade	(31,793)	225,000	(256,629)	47,920	(15,502)
Project 91-22-10 G, Pool 1: Reporting to provide scope of work for future projects	(14,005)	779,130	(769,716)	-	(4,591)
Project 91-22-11 L, H, S, T: Allowance for Targeted Roof Repairs	(56,544)	-	(14,362)	-	(70,906)
Project 91: 5239069 22-10-07 D Roof Replacement	959,376	-	(756,611)	-	202,765
Project 240875 NIWE RM/UNC Flooding/Cyclone Event	-	167,967	(16,062)	-	151,905
Project 241732 NIWE Site Removal of Trees with Structural Failure	-	31,490	(31,490)	-	-
MOE Project - D Block Refurb 5YA	(466,213)	466,213	-	-	-
Site Rekey	413	-	-	-	413
Totals	**600,893**	**2,550,480**	**(3,055,443)**	**47,920**	**143,850**

Represented by:

Funds Held on Behalf of the Ministry of Education	403,551
Funds Receivable from the Ministry of Education	(259,701)

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	-	966,213	(6,837)	-	959,376
MOE Project - D Block Refurb 5YA	-	-	(466,213)	-	(466,213)
Site Rekey	-	413	-	-	413
Totals	**410**	**1,346,376**	**(745,893)**	**-**	**600,893**

Represented by:

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

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.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	11,350	2,905
Leadership Team		
Remuneration	794,146	846,046
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	**805,496**	**848,951**
	6.00	6.00

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (8 members) and Property (8memberscommittees 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:

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
130 - 140	6.00	4.00
120 - 130	6.00	6.00
110 - 120	5.00	7.00
100 - 110	12.00	16.00
	29.00	33.00

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 2024 (Contingent liabilities and assets at 31 December 2023: nil).

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

Pay Equity Settlement Wash-up Amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements.The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2024.

The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2024. However, as at the reporting date, this amount had not been calculated and is therefore not recorded in these financial statements.

21. Commitments

School and Group

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $43,121 (2023:$168,542) as a result of entering the following contracts:

Contract Name	Contract Amount	Spent Amount	Remaining Capital Commitment
Supplementary Funding Gym Refurbishment	1,069,600	1,153,767	(84,167)
Project 91-22-04 6: Change Room Entrance Door Replacement	7,544	2,720	4,824
Project 91-22-07 D, T: School Requested Window Joinery Remediation Fund	59,696	17,656	42,040
Project 91-22-08 AMS - D: ILE and DQLS Upgrade	81,902	1,478	80,424
Total	1,218,742	1,175,621	43,121

(b) Operating Commitments

As at 31 December 2024 the School Board has not entered into any contracts (2023:Nil).

22. Financial Instruments

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

	School			Group		
	2024	2024	2023	2024	2024	2023
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	$	$	$	$	$	$
Financial assets measured at amortised cost						
Cash and Cash Equivalents	920,698	917,649	1,184,343	951,631	917,649	1,214,514
Receivables	891,986	1,491,250	689,199	893,475	1,491,250	690,871
Investments - Term Deposits	1,552,210	1,255,000	1,250,720	1,691,968	1,255,000	1,382,422
Total financial assets measured at amortised cost	**3,364,894**	**3,663,899**	**3,124,262**	**3,537,074**	**3,663,899**	**3,287,807**
Financial liabilities measured at amortised cost						
Payables	1,134,055	807,500	703,017	1,134,056	807,500	703,017
Finance Leases	23,123	45,000	41,056	23,123	45,000	41,056
Total financial liabilities measured at amortised cost	**1,157,178**	**852,500**	**744,073**	**1,157,179**	**852,500**	**744,073**

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 Group		Value of investment $000	
			2024	**2023**	**2024**	**2023**
Mangere College Education Trust	Raising Funds	Auckland New Zealand	100%	100%	140.00	-

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MANGERE COLLEGE AND GROUP'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Mangere College (the School) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School and the Group on pages 2 to 24, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and 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 and the Group's financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19 March 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School and the Group 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 and the Group'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 and the Group, 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 and the Group'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 and the Group'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 and the Group 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 plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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 Financial Responsibility, 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 Financial Responsibility, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of Kiwisport funding

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

We are independent of the School and the Group 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 or any of its subsidiaries.

Cameron Town

Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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Mangere College
Analysis of Variance 2024

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 Focus Areas

1. Whānau culture of the school	2. Māori success as Māori	3. Systems & processes	4. The school of choice	5. Buildings & grounds
Maintain Māngere College's distinctive, positive culture which recognises our students' diverse ethnicities and that of their whānau, and is a place where everyone feels at home and like they are family.	Māngere College is actively living up to our responsibilities as Te Tiriti partners and ensuring a feeling of turangawaewae for our Māori whānau.	Māngere College ensures that the systems and processes we use are the right ones, clear, and that everyone knows how to use them correctly.	Māngere College is known as, and feel like, the best school to attend in our community/ in South Auckland/ in Auckland	Māngere College has a positive physical environment to operate in day-to-day.

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.

Strategic Initiatives

Initiative	Strategic Goals		
Embed MC Mana 'Way of Being'			
Embed MC Mana Māori			
Increase teaching that is effectively focussing on relationship-based learning			
Property management is aligned with the objectives of the MOE School Property Strategy 2030 in supporting learners/akonga and teachers to succeed			
Increase student leadership and its influence on the strategic direction of the college			
Ensure the fidelity of whanau/community relationships to increase contribution to learning			
Review systems and processes and develop those that are not effective			

Mangere Kahui Ako

Teaching to the North East		
Primary Focus Transitions	**Impact measured through individual school foci decided by individual schools**	*Secondary Focus* NCEA

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 Equitable outcomes for all Māori Learners		
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

<table>
<tr><th>Actions</th><th>Measures (outcomes, outputs, measures of success)</th><th>Responsible</th><th>Accountable</th><th>Updates/Completion</th></tr>
<tr>
<td>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, language, reporting, and school wide approaches</td>
<td>Teachers and students are prepared for NCEA modifications and changes.

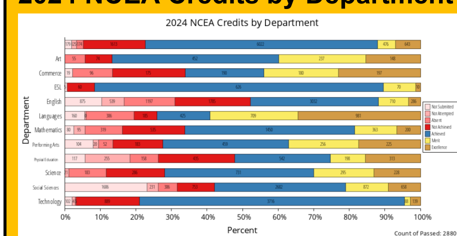
Leading to 14+ credits in each subject and 85% achievement at Level 1, 2 and 3.

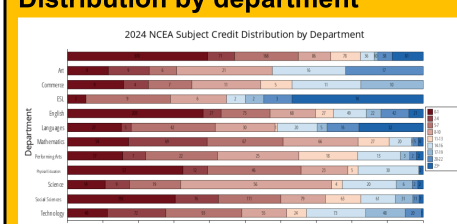
40% Mert and Excellence.</td>
<td>Impact Coaches
HoDs</td>
<td>EU</td>
<td>Achievement in NCEA and UE: Mangere College
PR2 - Enrolment Based Cumulative Overall Results
<table>
<tr><th></th><th>Mangere College</th><th></th><th></th><th></th><th>National</th><th></th><th></th><th></th></tr>
<tr><th>Academic Year</th><th>Year 11 NCEA L1</th><th>Year 12 NCEA L2</th><th>Year 13 NCEA L3</th><th>Year 13 UE</th><th>Year 11 NCEA L1</th><th>Year 12 NCEA L2</th><th>Year 13 NCEA L3</th><th>Year 13 UE</th></tr>
<tr><td>2020</td><td>84.8</td><td>90.6</td><td>63.9</td><td>13.9</td><td>71.8</td><td>80.1</td><td>72.1</td><td>53.4</td></tr>
<tr><td>2021</td><td>78.5</td><td>73.0</td><td>72.7</td><td>20.2</td><td>69.2</td><td>77.9</td><td>70.5</td><td>51.9</td></tr>
<tr><td>2022</td><td>60.4</td><td>76.0</td><td>59.3</td><td>13.8</td><td>64.9</td><td>74.9</td><td>68.2</td><td>50.3</td></tr>
<tr><td>2023</td><td>55.6</td><td>71.0</td><td>63.2</td><td>31.6</td><td>61.7</td><td>73.2</td><td>67.7</td><td>49.7</td></tr>
<tr><td>2024</td><td>32.8</td><td>64.7</td><td>71.1</td><td>9.6</td><td>45.9</td><td>73.6</td><td>69.4</td><td>50.6</td></tr>
</table>

L1, L2 and UE results were all below the National average. We did not meet our 85% target at any of the NCEA levels.

We acknowledge the disruption to the year due to the loss two beloved staff members and the change in leadership.

A lot of work was put into getting our Year 13s over the line at Level 3. Consistent messaging around gaining 60 credits at L3 was a focus and driver with consistent student tracking at L3. The same focus and tracking needs to be replicated for consistency across all NCEA Senior levels to improve our NCEA results.

2024 NCEA Credits by Department


2024 NCEA Subject Credit Distribution by department


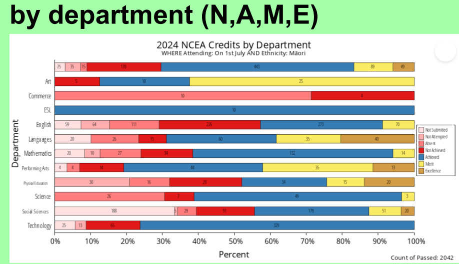
</td>
</tr>
</table>

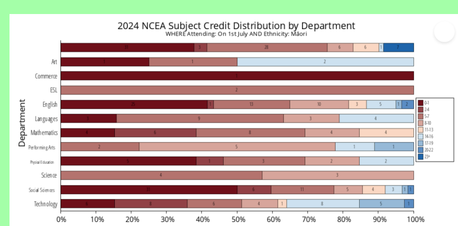
<table>
<tr>
<td>Ensure all curriculum areas:
enable Maori success as Maori
reflect our local area and our students
promote success for all</td>
<td>Wellbeing@School survey 2024
Maori engagement data
Treatment of student data
Cultural set of data for Maori
Establish success hub</td>
<td>Wellbeing group HoDs</td>
<td>EU/DA</td>
<td>Green updates below: Te Toa Takitini has developed an initiative to support Māori learners’ engagement and achievement MC Mana Māori (1).pdf

The Ako Maranga (Māori scholars club) has been established and is running.

2024 Māori NCEA Achievement
<table>
<tr><td>Māori</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2020</td><td>77.8</td><td>71.4</td><td>70.0</td><td>30.0</td></tr>
<tr><td>2021</td><td>72.0</td><td>73.3</td><td>77.8</td><td>33.3</td></tr>
<tr><td>2022</td><td>37.9</td><td>61.1</td><td>61.9</td><td>4.8</td></tr>
<tr><td>2023</td><td>43.5</td><td>63.6</td><td>38.5</td><td>38.5</td></tr>
<tr><td>2024</td><td>21.4</td><td>44.0</td><td>73.3</td><td></td></tr>
</table>
L3 Maori achievement was positive, however achievement at L1, L2 and UE was below 50% as well as below the National average. No achievement for UE for Māori students in 2024.

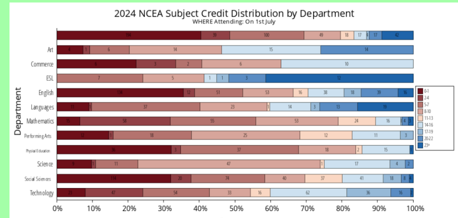
Departments need support to engage with the mahi which seeks to raise Māori student results over time.

2024 data for Māori Achievement by department (N,A,M,E)


2024 Maori Achievement by department (credit distribution - 14 credits + = blue). A concern from the data is that the core subjects of Maths and Science did not reach the 14 credit target for tauira Maori.


We need to support Departments to develop their understanding of Mātauranga Māori and localised curriculums. Social Sciences is a leading department in this area.

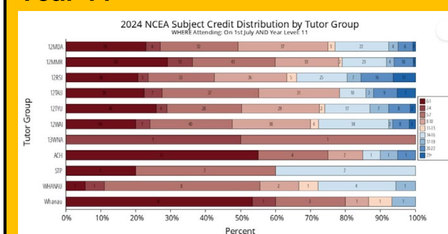
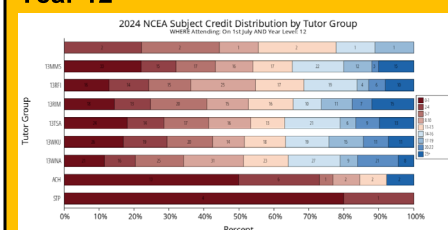
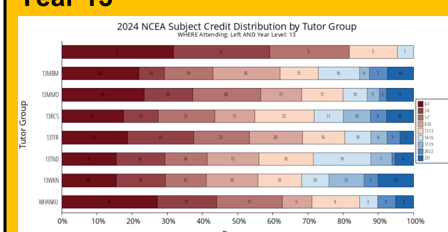
We are aiming to see an</td>
</tr>
</table>

				improvement in the 14+ credit goal for tauira Māori in 2025. Our data shows we are did not achieve that goal in 2024. **2024 Subject Credit Distribution** 
Increase teaching that is effectively focussing on relationship-based learning	Using the Teaching to the North East framework departments focus on: ● Reflection of learning environments ● Developing a shared understanding of a whanau based culture in our classrooms ● Linking this work to our: Unit plans Assessment Progress against the NZC	Impact Coaches HoDs	EU	**Green,** updates below: PD in Terms 2, Term 3 and 4 focused on the development of a whanau based culture in our classrooms. Continuing work with Larayne Tafa. Ongoing PLD focused on Teaching to the North East and Teacher Inquiry will support the quality of teaching and learning. The flow on effect of developing teacher practice will lead to quality of credits (Merit and Excellence) and attendance (engagement) in school life. Teacher Only Days and PLD sessions addressed some of these key development areas for TttNE. An effective teacher profile and MC Graduate profile will be developed in 2025
Ensuring that we are responding to NZQA feedback	PD around best practice moderation strategies PFA, Arts, Science Markbook consistency (N,A,M,E)	Impact Coaches HoDs	EU/TL	**Green** Updates below: Tracking of moderation results and then personalised PD for departments. Performing Arts and Science 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.	TL	TL SI	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. Program continues with industry visits and mentoring sessions for the

				students involved. We had two Year 13 students from the P-Tech programme who gained internships at ANZ and Spark.

Awhinatanga

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Updates/Completion
Professional Growth Cycle	Completed PGC using the PGC template. Looked at the following areas: - Core values - Te Tiriti - Teacher Code	EU Impact Coaches HODs	EU/Teachers complete PGC and send it through to HoD	**Green**, updates below: All staff worked through their PGC using the process that was developed through our Teaching to the Northeast PLD.
PSTs	Three sets of PSTs completed for the year in: Term 1 Term 2 Term 3	Deans/AT As part of Awhinatanga we asked form teachers to do a PST reflection and	ATs PST organisation and meeting data sent to Deans and then through to SLT	Three PSTs were completed in Terms 1 to 3. All the PSTs were with the Awhina teachers. Feedback has been gathered regarding PSTs moving forward. In 2025, there will be two sets of PSTs. The first set in Term 2 will be subject teachers meeting with parents and students. Feedback will be gathered from staff and whanau and the setup for the second PSTs in Term 3 will be based on that feedback.
	PST Reflection Analysis/Feedback ● What did you find good about PST? ● Why is it important to attend PST? ● What would encourage you and your whanau to attend the next PST?	Deans/AT	TA/Deans	Question 1: 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 85% Attendance target	TA, Awhina teachers and Deans	TA	**Amber**, updates below. Awhinatanga periods in 2024 didn't turn out as originally hoped due to lack of buy-in. The rotating Awhina period was not popular with staff and learning time was taken away from departments. Year level assemblies did work well in the latter part of the year to enforce key messages. Junior assemblies in Term 4 were positive and useful. In 2025, Awhinatanga time will be in the morning with a 25 minute slot dedicated to Awhina Time. **Year 11**  **Year 12**  **Year 13**  **2024 Attendance Statistics** **Yr 9: 79%** **Yr 10: 73.1%** **Yr 11: 77.3%** **Yr 12: 72.3%** **Yr 13: 63.5%** Attendance has been a challenge in 2024. We did not achieve our 85%

				target. In 2025, we are looking to appoint an attendance officer to support our attendance. Tightening up our systems and processes around attendance and lates is part of our action plan.
Te Ara ki te Whare Wānanga	Targets: Year 13 85% achievement at L3 Year 12 85% achievement at L2 Year 11: 85% achievement at L3 Year 10 attendance, literacy and numeracy credits and attendance to Scholars (building good study habits).	MR, TA, ssFT, ssLF	TA	**Amber to Green**, 2024 updates below: • NCEA Level 1 95%; 42% Endorsed with Merit or Excellence; 47% achieved at least one subject endorsement in Merit; 21% achieved at least one subject endorsement in Excellence. • NCEA Level 2 100%; 43% Endorsed with Merit or Excellence; 33% achieved at least one subject endorsement in Merit; 19% achieved at least one subject endorsement in Excellence. • NCEA Level 3 95%. 47% Endorsed with Merit or Excellence; 16% achieved at least one subject endorsement in Merit; 21% achieved at least one subject 2025 will be the final year of the programme: Lists finalised for years 11-13 and students assigned -15 to each mentor and 30 assigned to TIC. The aim is for Group Goal Setting + individual a/c session per student T1; 2 a/c sessions

				per student T2, 2 a/c sessions per student T3; final a/c per student T4. Google Form for Goal Setting Term 1 and for Recording conversations finalized. Data made available to UoA. Fortnightly meeting with mentors and regular meeting with project mentor with a planning meeting at Aorere to schedule UoA visits with students in week 2. PLD at Aorere week 5. .
Whānau awhina class	To improve attendance and engagement of Māori students with school	OR/PL	TA	**Green 31/10,** update below: The MC Mana Māori plan has been developed to support our Maori students and whanau: [MC Mana Māori (1).pdf] A revised budget request for the whanau class for 2025 has been made and approved.
Recognition Assemblies	Each Year Level holds a Recognition assembly at the end of each term to celebrate success. Parents invited. Term 3 assemblies were Junior Recognition Senior Recognition	Deans/AT	TA	Recognition assemblies were held termly recognising: Excellent/Full attendance Top student in each subject Duke of Edinburgh awards MC Rewards - Badges awarded Parents invited to be part of celebration Very successful initiative with positive feedback from families and students around recognising success.

Poutama

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Updates/Completion
Embed Kainga system • Ensure there are regular house events occurring throughout the	• Student & staff involvement in house events • Schoolbridge widely	DA & Active As Coordinato r	HR	Kainga/House system continued in 2024 but needs to be strengthened. Kainga Calendar was established.

year. • Ensure the events and results are well publicised. • Whole school engagement… • Staff - House activities for staff • Student - Kainga Leaders	adopted • Reduction in stand-downs • Improved attendance			Events taken place include: • Whole school Athletics Day • Kainga Cover Challenge • Junior Boys & Girls basketball • Refugee week Staff involvement in Kainga events was really positive. Kainga Leaders were selected and led the school Athletics Day. Disruption to the year meant that Kainga Leaders. Schoolbridge use schoolwide has started. PLD training in 2025 needed to support schoolwide use of it.
Embed MC Mana Māori	• Develop tikanga within the school • Support and develop the Whanau Awhina class	KL, Te Toa Takatini	TA	Two Whanau Hui were held in 2024. A strong core of families attended both. Good feedback gained from whanau about what the school is doing well and what could be improved. A revised MC Mana Māori budget was finalised and taken to the Board. In 2025, the aim is to have two whanau Hui every term. Aim to increase attendance. Whanau Awhina Class given an extra Awhina teacher to support their development. Maori Advisory Group discussions started and development planned for 2025. Matariki PLD for staff held to support tikanga and awareness of Te Ao Maori.
Grow MC Mana • Create a larger team	• Highly visible messaging • Reduction in stand-downs • Improved attendance • Improved relationships		HR	MC Mana is still a work in progress for 2025 Visuals not yet finalised. Framework still in development using s Waka model. Regular fortnightly meetings held

	- Greater respect for the school environment - Less damage to school property - A more culturally responsive framework established	KL & HR & team		with KL and HR to guide the direction and strategic planning of the MC Way. MC Mana Steering Group established and student agency group to consult on plan and design for **MC Mana**. A reduction in stand-downs throughout the year, as the MC Behaviour Management Flowchart was introduced. New plan to be devised with KL and steering group to embed MC Mana. KL meeting weekly with HR to establish a culturally responsive new direction Weekly meeting schedule developed to progress the MC Mana initiative and cultural reset. **2025 PD** programme for whole staff on the journey so far and the future direction and rangatahi voice. KL planning a values based curriculum to be implemented. Student Group to present a PLD to staff in 2025 to feedback on student voice.

Mangere College – 2024 NCEA Achievement Report

1. Overview

This report presents and analyses our NCEA Level 1, 2, and 3 results, as well as University Entrance (UE) outcomes for the 2024 academic year. Data is compared against national averages and our school's EQI Band.

2. Achievement Summary – 2024

Qualification	Mangere College (%)	National (%)	EQI Band (%)
NCEA Level 1 (Year 11)	31.6	44.9	30.7
NCEA Level 2 (Year 12)	62.2	72.7	56.9
NCEA Level 3 (Year 13)	70.2	68.2	54.3
University Entrance (Year 13)	7.9	48.2	17.7

3. Detailed Analysis

NCEA Level 1 – Year 11

- Result: 31.6%
- Comparison to 2023: Significant drop from 55.6% in 2023 (↓24%)
- National Average: 44.9% (Mangere is -13.3% below)
- EQI Band Average: 30.7% (Mangere is slightly above by +0.9%)

Analysis:
Level 1 achievement was low in 2024. While still marginally ahead of similar EQI schools, this result suggests disengagement and foundational issues in Year 11 learning that require urgent attention. The discontinuation or deprioritisation of Level 1 by some students may also be a factor. Early intervention strategies and targeted learning support should be reviewed.

NCEA Level 2 – Year 12

- Result: 62.2%
- Comparison to 2023: Slight increase from 61.0% in 2023
- National Average: 72.7% (Mangere is -10.5% below)
- EQI Band Average: 56.9% (Mangere is +5.3% above)

Analysis:
Level 2 results have stabilised, with a small year-on-year gain. This cohort appears to have

maintained learning momentum despite the drop-off at Level 1 the previous year. Continued support, especially in literacy/numeracy achievement and internal moderation quality, could help sustain this progress. The gap with the national average remains significant and needs addressing through curriculum engagement strategies and attendance improvement.

NCEA Level 3 – Year 13

- Result: 70.2%
- Comparison to 2023: Strong increase from 63.2% in 2023
- National Average: 68.2% (Mangere is +2.0% above)
- EQI Band Average: 54.3% (Mangere is +15.9%)

Analysis:
This is a positive result for Mangere College, with Level 3 achievement above both national and EQI averages. It suggests strong retention and achievement for students who remain through to Year 13. The improvement reflects the strengthened mentoring, and consistent tracking of credits. Sustaining this trajectory is key to long-term success.

University Entrance – Year 13

- Result: 7.9%
- Comparison to 2023: Significant drop from 31.6% (↓23.7%)
- National Average: 48.2% (Mangere is -40.3%)
- EQI Band Average: 17.7% (Mangere is -9.8%)

Analysis:
This result is concerning. While Level 3 attainment is strong, the transition to UE has sharply declined. This indicates that many students are achieving Level 3 without gaining the necessary subject endorsement combinations or literacy/numeracy components required for UE. This suggests issues in course structure, subject selection, and student awareness of UE requirements. A full audit of Year 13 course selection and academic pathway planning is recommended.

5. Recommendations

1. Level 1 Revitalisation:
   - Review curriculum and engagement strategies for Year 11
   - Strengthen attendance, belonging, and early credit tracking

2. University Entrance Strategy:
   - Review course design and student pathways for UE eligibility
   - Improve academic counselling and literacy support at Year 13

3. Professional Development:
   - Train curriculum leaders (HODs) on aligning achievement with pathways

- Embed UE requirements in Year 12 planning

4. Strengthen Transitions:
   - Improve transition planning between Level 2 and 3
   - Identify and support students at risk of underachieving before they reach Year 13

Achievement in NCEA and UE - Ethnic Group Analysis Report 2024

Overview

This report analyses the enrolment-based cumulative achievement data for 2023 and 2024, focusing on NCEA Levels 1, 2 and 3 and University Entrance (UE) at Mangere College, with an emphasis on key priority groups: Māori and Pacific (Pasifika) learners. Results are compared to national averages and those from high-equity index schools to inform planning and targeted support.

Summary of Māori & Pasifika Achievement (2023 vs 2024)

Ethnicity	Year Level	2023 Achievement (%)	2024 Achievement (%)	Change
Māori	NCEA L1	43.5%	21.4%	▼ -22.1%
Māori	NCEA L2	63.6%	44.0%	▼ -19.6%
Māori	NCEA L3	38.5%	73.3%	▲ +34.8%
Māori	UE	4.8%	0.0%	▼ -4.8%
Pacific	NCEA L1	55.6%	31.5%	▼ -24.1%
Pacific	NCEA L2	71.6%	64.7%	▼ -6.9%
Pacific	NCEA L3	62.7%	69.8%	▲ +7.1%
Pacific	UE	29.8%	8.3%	▼ -21.5%

Analysis – Māori Learners

• Level 1: Sharp decline from 43.5% to 21.4%, well below national (51.9%) and equity-index (42.7%) averages.
• Level 2: Dropped from 63.6% to 44.0%, again falling below national (65.4%) and equity band (58.6%).
• Level 3: Significant improvement from 38.5% to 73.3%, outperforming national (59.0%) and equity band (58.4%).
• UE: 0% in 2024, down from 4.8% — a critical concern.

Year 13 achievement was a bright spot in 2024, but deep concerns exist around Level 1, 2 and UE outcomes. There was a consistent drive and focus on Level 3 achievement which was led by the Year 13 Deans and the achievement is a result of that. The same consistent focus and drive is needed for L1, 2 and UE in 2025.

Analysis – Pasifika

• Level 1: Declined from 55.6% to 31.5% — now well below national and similar school averages.
• Level 2: Small decline (71.6% to 64.7%) but remains strong.
• Level 3: Increased from 62.7% to 69.8% — above national and equity band averages.

• UE: Significant drop from 29.8% to 8.3% — most concerning.

Strong Level 3 performance in 2024, but Level 1 and UE preparation require urgent intervention. Although there was a drop in Level 2 achievement it still remains relatively strong.

Recommendations

Immediate Actions:
• Conduct UE subject and standards audit.
• Boost engagement and attendance at Year 11 and 12.
• Partner closely with whānau and aiga for targeted support.

Mid-Term Actions:
• Implement structured academic mentoring and counselling in senior years.
• Implement a consistent and structured tracking system for Years 11-13 with a focus on NCEA level attainment.
• Strengthen the tracking of UE literacy/numeracy achievement from Year 11.

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MANGERE COLLEGE

31 December 2024

To Whom It May Concern

Kiwisport is a government funding initiative to promote and support students participating in organised sport. In 2024, the school received Kiwisport funding total of $19413.58 (excluding GST).

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

The number of students participating in organised sport in 2024 was 46% the school roll.

Yours faithfully

Geraint Tuileto Tagaloa
Principal
Mangere College

artwork by Taniela Taniela