



Mahurangi COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 24

Principal: Tony Giles

School Address: 2 Woodcocks Road, Warkworth

School Postal Address: PO Box 64, Warkworth

School Phone: 09 425-8039

School Email: admin@mahurangi.school.nz

Accountant / Service Provider: N/A

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Fleur Auber	Presiding Member	Elected September 2025	September 2028
Tony Giles	Principal ex Officio		
Nicole Callender	Parent Representative	Elected September 2025	September 2028
Kim McKergow	Parent Representative	Elected September 2025	September 2028
Dave Morrison	Parent Representative	Co-opted July 2023	September 2025
Mathew Raffills	Parent Representative	Elected September 2025	September 2028
Tom Bartlett	Parent Representative	Elected September 2025	September 2028
Nyree Norrington	Staff Representative	Elected September 2025	September 2028
Maiya Johns	Student Representative	Elected September 2024	September 2025
Rai-toka Tumoa	Student Representative	Elected September 2025	September 2026

MAHURANGI COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Mahurangi College

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Fleur Auber

Full Name of Presiding Member

Jonathan Blyth

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

29/05/2026

Date:

29/05/2026

Date:

Mahurangi College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	18,071,051	18,145,010	17,417,553
Locally Raised Funds	3	2,552,554	2,114,284	2,184,459
Interest		159,094	180,000	227,625
Gain on Sale of Property, Plant and Equipment		138	-	-
Total Revenue		20,782,837	20,439,294	19,829,637
Expense				
Locally Raised Funds	3	1,862,117	1,532,491	1,614,796
Learning Resources	4	14,004,281	13,882,301	13,125,765
Administration	5	913,674	878,310	887,493
Interest		15,021	16,000	7,077
Property	6	3,988,481	4,321,342	4,233,252
Loss on Disposal of Property, Plant and Equipment		5,100	-	23,209
Total Expense		20,788,674	20,630,444	19,891,592
Net Surplus / (Deficit) for the year		(5,837)	(191,150)	(61,955)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(5,837)</u>	<u>(191,150)</u>	<u>(61,955)</u>

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

Mahurangi College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		4,755,765	4,817,720	4,560,241
Total comprehensive revenue and expense for the year		(5,837)	(191,150)	(61,955)
Contribution - Furniture and Equipment Grant		170,755	135,000	45,195
Contribution from the Ministry of Education: Te Mana Tūhono		-	-	212,284
Equity at 31 December		4,920,683	4,761,570	4,755,765
Accumulated comprehensive revenue and expense		4,920,683	4,761,570	4,755,765
Equity at 31 December		4,920,683	4,761,570	4,755,765

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

Mahurangi College

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	757,155	573,863	474,353
Accounts Receivable	8	1,101,863	1,210,000	1,047,255
GST Receivable		73,681	120,000	102,150
Prepayments		74,410	25,000	172,992
Inventories	9	9,905	9,800	10,692
Investments	10	3,077,331	3,860,000	3,747,768
Funds Receivable for Capital Works Projects	17	397,531	-	113,603
		5,491,876	5,798,663	5,668,813
Current Liabilities				
Accounts Payable	12	1,903,314	2,163,000	1,920,178
Revenue Received in Advance	13	802,530	515,500	805,872
Provision for Cyclical Maintenance	14	197,227	120,000	140,878
Finance Lease Liability	15	61,571	62,000	55,730
Funds held in Trust	16	633,437	450,000	517,692
Funds held for Capital Works Projects	17	222,790	188,082	87,106
Funds held on behalf of Transport Cluster	18	177,421	163,756	127,093
		3,998,290	3,662,338	3,654,549
Working Capital Surplus/(Deficit)		1,493,586	2,136,325	2,014,264
Non-current Assets				
Investments	10	500,000	-	-
Property, Plant and Equipment	11	3,380,958	3,050,245	3,261,632
		3,880,958	3,050,245	3,261,632
Non-current Liabilities				
Provision for Cyclical Maintenance	14	333,090	340,000	376,517
Finance Lease Liability	15	120,771	85,000	143,614
		453,861	425,000	520,131
Net Assets		4,920,683	4,761,570	4,755,765
Equity		4,920,683	4,761,570	4,755,765

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

Mahurangi College

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		4,651,706	4,562,792	4,380,149
Locally Raised Funds		1,702,933	1,314,396	1,601,333
International Students		878,533	552,612	679,230
Goods and Services Tax (net)		28,469	(17,850)	(13,591)
Payments to Employees		(3,058,746)	(3,099,341)	(3,153,898)
Payments to Suppliers		(3,684,631)	(2,941,686)	(2,922,666)
Interest Paid		(15,021)	(16,000)	(7,077)
Interest Received		171,212	190,704	229,479
Net cash from/(to) Operating Activities		674,455	545,627	792,959
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		3,083	-	-
Purchase of Property Plant & Equipment		(668,445)	(334,613)	(793,818)
Purchase of Investments		(3,577,331)	(3,860,000)	(3,747,768)
Proceeds from Sale of Investments		3,747,768	3,747,768	3,402,245
Net cash from/(to) Investing Activities		(494,925)	(446,845)	(1,139,341)
Cash flows from Financing Activities				
Furniture and Equipment Grant		170,754	89,805	45,196
Contributions from Ministry of Education		-	(212,284)	-
Finance Lease Payments		(85,312)	(60,344)	(20,944)
Funds Administered on Behalf of Other Parties		17,830	183,551	175,703
Net cash from/(to) Financing Activities		103,272	728	199,955
Net increase/(decrease) in cash and cash equivalents		282,802	99,510	(146,427)
Cash and cash equivalents at the beginning of the year	7	474,353	474,353	620,780
Cash and cash equivalents at the end of the year	7	757,155	573,863	474,353

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

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

Mahurangi College

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery, canteen stocks 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 Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	25 years
Board-owned Buildings	25 years
Furniture	15-20 years
Equipment	5 years
Information and Communication Technology	3-5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date 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 received from international students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) Funds Held in Trust

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

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

o) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 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.

r) Financial Instruments

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,341,010	4,060,560	4,114,984
Teachers' Salaries Grants	10,635,013	10,540,900	9,961,856
Use of Land and Buildings Grants	2,791,196	3,300,000	3,063,203
Other Government Grants	303,832	243,550	277,510
	<u>18,071,051</u>	<u>18,145,010</u>	<u>17,417,553</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	108,227	116,221	103,312
Fees for Extra Curricular Activities	865,457	705,000	726,365
Trading	217,390	295,520	265,276
Fundraising and Community Grants	256,473	5,000	32,290
Other Revenue	340,421	359,411	324,710
International Student Fees	764,586	633,132	732,506
	<u>2,552,554</u>	<u>2,114,284</u>	<u>2,184,459</u>
Expense			
Extra Curricular Activities Costs	975,432	754,000	818,693
Trading	235,530	286,960	266,260
Fundraising and Community Grant Costs	77,682	-	4,771
Other Locally Raised Funds Expenditure	52,891	21,500	64,042
International Student - Employee Benefits - Salaries	280,650	291,274	282,055
International Student - Other Expenses	239,932	178,757	178,975
	<u>1,862,117</u>	<u>1,532,491</u>	<u>1,614,796</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>690,437</u>	<u>581,793</u>	<u>569,663</u>

4. Learning Resources

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	687,061	737,639	629,449
Information and Communication Technology	44,720	42,470	46,894
Employee Benefits - Salaries	12,584,215	12,451,236	11,880,675
Staff Development	81,462	49,400	36,838
Depreciation	583,599	580,000	507,322
Other Learning Resources	23,224	21,556	24,587
	<u>14,004,281</u>	<u>13,882,301</u>	<u>13,125,765</u>

5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	19,354	19,000	18,882
Board Fees and Expenses	36,468	25,200	16,247
Operating Leases	2,520	2,600	1,260
Legal Fees	242	-	1,957
Other Administration Expenses	212,442	167,600	180,081
Employee Benefits - Salaries	535,112	561,520	580,379
Insurance	53,307	52,000	47,370
Service Providers, Contractors and Consultancy	54,229	50,390	41,317
	<u>913,674</u>	<u>878,310</u>	<u>887,493</u>

6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	37,820	14,000	15,319
Cyclical Maintenance	92,980	116,000	150,300
Heat, Light and Water	230,331	248,000	259,557
Rates	1,238	1,000	1,206
Repairs and Maintenance	339,456	147,500	218,602
Use of Land and Buildings	2,791,196	3,300,000	3,063,203
Employee Benefits - Salaries	358,940	369,842	383,954
Other Property Expenses	136,520	125,000	141,111
	<u>3,988,481</u>	<u>4,321,342</u>	<u>4,233,252</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	413,640	577,563	477,868
Short-term Bank Deposits	350,000	-	-
Bank Overdraft	(6,485)	(3,700)	(3,515)
Cash and cash equivalents for Statement of Cash Flows	<u>757,155</u>	<u>573,863</u>	<u>474,353</u>

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

Of the \$757,155 Cash and Cash Equivalents, \$222,790 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2026 on Crown owned school buildings. See Note 17.

Of the \$757,155 Cash and Cash Equivalents and \$3,577,331 Investments, \$802,530 of Revenue Received in Advance, largely comprised of International students 2026 fees, is held by the School, as disclosed in note 13.

Of the \$757,155 Cash and Cash Equivalents and \$3,577,331 Investments, \$633,437 of Funds Held in Trust, mainly International students' homestay fees, is held by the School, as disclosed in note 16.

Of the \$757,155 Cash and Cash Equivalents and \$3,577,331 Investments, \$177,421 is held by the School on behalf of the Transport Network Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	18,696	20,000	32,148
Receivables from the Ministry of Education	3,954	-	413
Interest Receivable	23,586	25,000	35,704
Teacher Salaries Grant Receivable	1,055,627	1,165,000	978,990
	<u>1,101,863</u>	<u>1,210,000</u>	<u>1,047,255</u>
Receivables from Exchange Transactions	42,282	45,000	67,852
Receivables from Non-Exchange Transactions	1,059,581	1,165,000	979,403
	<u>1,101,863</u>	<u>1,210,000</u>	<u>1,047,255</u>

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	5,189	5,000	5,316
School Uniforms	3,255	4,000	4,485
Canteen	1,461	800	891
	<u>9,905</u>	<u>9,800</u>	<u>10,692</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	3,077,331	3,860,000	3,747,768
Non-current Asset			
Long-term Bank Deposits	500,000	-	-
Total Investments	<u>3,577,331</u>	<u>3,860,000</u>	<u>3,747,768</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	138,600	-	-	-	-	138,600
Buildings	1,013,052	129,567	-	-	(103,226)	1,039,393
Furniture and Equipment	1,299,453	445,126	(2,413)	-	(277,047)	1,465,119
Information and Communication Technology	290,463	47,018	(3,221)	-	(96,552)	237,708
Motor Vehicles	80,966	23,064	-	-	(31,872)	72,158
Textbooks	3	-	-	-	-	3
Leased Assets	192,820	42,525	-	-	(64,291)	171,054
Library Resources	79,796	13,690	(2,411)	-	(10,611)	80,464
Work in Progress	166,479	9,980	-	-	-	176,459
	<u>3,261,632</u>	<u>710,970</u>	<u>(8,045)</u>	<u>-</u>	<u>(583,599)</u>	<u>3,380,958</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$171,054 (2024: \$192,820)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	138,600	-	138,600	138,600	-	138,600
Buildings	2,498,126	(1,458,733)	1,039,393	2,368,559	(1,355,507)	1,013,052
Furniture and Equipment	4,032,409	(2,567,290)	1,465,119	3,864,797	(2,565,344)	1,299,453
Information and Communication Technology	566,695	(328,987)	237,708	737,827	(447,364)	290,463
Motor Vehicles	275,513	(203,355)	72,158	252,448	(171,482)	80,966
Textbooks	47,119	(47,116)	3	49,762	(49,759)	3
Leased Assets	261,709	(90,655)	171,054	245,863	(53,043)	192,820
Library Resources	195,287	(114,823)	80,464	189,761	(109,965)	79,796
Work in Progress	176,459	-	176,459	166,479	-	166,479
	<u>8,191,917</u>	<u>(4,810,959)</u>	<u>3,380,958</u>	<u>8,014,096</u>	<u>(4,752,464)</u>	<u>3,261,632</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	518,557	700,000	672,172
Accruals	37,440	45,000	45,431
Banking Staffing Overuse	7,163	-	4,216
Employee Entitlements - Salaries	1,294,017	1,363,000	1,145,449
Employee Entitlements - Leave Accrual	46,137	55,000	52,910
	<u>1,903,314</u>	<u>2,163,000</u>	<u>1,920,178</u>
Payables for Exchange Transactions	1,903,314	2,163,000	1,920,178
	<u>1,903,314</u>	<u>2,163,000</u>	<u>1,920,178</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	12,146	-	30,948
International Student Fees in Advance	604,967	410,500	491,020
Other revenue in Advance	185,417	105,000	283,904
	<u>802,530</u>	<u>515,500</u>	<u>805,872</u>

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	517,395	517,395	521,030
Increase /(decrease) to the Provision During the Year	92,980	58,605	150,300
Use of the Provision During the Year	(80,058)	(116,000)	(153,935)
Provision at the End of the Year	<u>530,317</u>	<u>460,000</u>	<u>517,395</u>
Cyclical Maintenance - Current	197,227	120,000	140,878
Cyclical Maintenance - Non current	333,090	340,000	376,517
	<u>530,317</u>	<u>460,000</u>	<u>517,395</u>

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

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	74,091	75,959	69,314
Later than One Year	133,963	103,788	162,101
Future Finance Charges	(25,712)	(32,747)	(32,071)
	<u>182,342</u>	<u>147,000</u>	<u>199,344</u>
Represented by			
Finance lease liability - Current	61,571	62,000	55,730
Finance lease liability - Non current	120,771	85,000	143,614
	<u>182,342</u>	<u>147,000</u>	<u>199,344</u>

16. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	633,437	450,000	517,692
	<u>633,437</u>	<u>450,000</u>	<u>517,692</u>

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

17. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Gymnasium Upgrade & Roofing	(84,621)	514,851	(669,167)	1,828	(237,109)
AMS Accelerated Modernisation Scheme	(13,847)	20,002	(6,155)	-	-
Electrical/Switchboard Upgrade	19,565	14,208	(33,773)	-	-
E & T Block Roofing (E1-5)	27,735	4,175	(31,910)	-	-
K Block Chemical Store extension	(3,217)	20,732	(1,250)	-	16,265
A&C Roofing & Lighting	39,806	438,773	(584,864)	-	(106,285)
R ILE Upgrade	-	10,000	(29,343)	-	(19,343)
W2 Asbestos Cladding & Damp Restore	(11,918)	-	11,918	-	-
B&SA Toilet and Changeroom Upgrade	-	65,000	(10,071)	-	54,929
T: Dust Extraction Installation	-	73,800	(4,795)	-	69,005
A,B,E,R,T,O Heatpumps Replacement	-	19,750	(850)	-	18,900
K: Sewage Pump Replacement	-	9,000	(7,239)	-	1,761
H, T & Z Roofing Works	-	20,960	(3,930)	-	17,030
V: Targeted Reclad & Asbestos Removal	-	17,359	(38,529)	-	(21,170)
H: Window Replacement	-	-	(2,399)	-	(2,399)
Site: Fire & Security Upgrade	-	-	(11,225)	-	(11,225)
Site: Drainage Works	-	13,500	(1,550)	-	11,950
A,J,K&Z: Electrical Works (LEDs)	-	64,800	(31,850)	-	32,950
Totals	<u>(26,497)</u>	<u>1,306,910</u>	<u>(1,456,982)</u>	<u>1,828</u>	<u>(174,741)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	222,790
Funds Receivable from the Ministry of Education	(397,531)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This will result in a board-owned asset that is recognised in note 13.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
A Block Ladies Toilet Refurb	-	10	-	(10)	-
Gymnasium Upgrade & Roofing	(63,144)	-	(21,477)	-	(84,621)
AMS Accelerated Modernisation Scheme	(22,765)	180,000	(171,082)	-	(13,847)
Electrical/Switchboard Upgrade	(2,591)	104,288	(82,131)	-	19,565
Special Needs Project Works (LSC)	-	24,750	(34,912)	10,162	-
E & T Block Roofing (E1-5)	(18,979)	97,830	(51,116)	-	27,735
K Block Chemical Store extension	(3,217)	-	-	-	(3,217)
A&C Roofing & Lighting	(84,316)	500,000	(375,878)	-	39,806
Pool Structure Upgrade	-	4,344	(4,344)	-	-
Z Block Ramp Special Needs	(6,990)	6,078	912	-	-
W2 Asbestos Cladding & Damp Restore	-	-	(11,918)	-	(11,918)
Totals	<u>(202,002)</u>	<u>917,300</u>	<u>(751,946)</u>	<u>10,152</u>	<u>(26,497)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	87,106
Funds Receivable from the Ministry of Education	(113,603)

18. Funds Held on Behalf of Cluster / Transport Network

Mahurangi College is the lead school funded by the Ministry of Education to provide transport services to its cluster of schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	127,093	127,093	94,008
Interest Received	14,163	10,000	18,078
Funds Received from MOE	1,736,126	1,728,452	1,661,430
Total funds received	1,877,382	1,865,545	1,773,516
Funds Spent on Behalf of the Cluster	1,699,961	1,701,788	1,646,423
Funds Held at Year End	177,421	163,757	127,093

19. Related Party Transactions

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

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

Kim McKergow is a Board member and also a Director of McKergow Builders Ltd. In 2024 the College purchased \$54,016 of building materials through McKergow builders at cost price. Ministry of Education approval is required under Schedule 10 of the Education and Training Act 2020 where purchases exceed \$25,000. The College did not obtain this when the purchases exceeded the \$25,000 threshold. The school subsequently obtained this from the Ministry in October 2025. In 2025 no purchases were made from McKergow Builders Ltd.

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,890	5,310
<i>Leadership Team</i> Remuneration *	2,074,984	1,977,030
Full-time equivalent members	15	15
Total key management personnel remuneration	2,078,874	1,982,340

* The 2024 Leadership Team Remuneration has been restated to include Heads of Faculty, who were omitted previously.

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (2 members) committees that meet before Board meetings. As well as these regular meetings and 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. Policies are reviewed by 2 members.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	220-230
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	33	25
110 - 120	22	18
120 - 130	14	9
130 - 140	1	3
140 - 150	4	0
	74	55

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through a 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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$125,975 (2024: \$626,867) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Gymnasium Upgrade and Roofing	9,696
A&C Roofing & Lighting	28,086
Site: Fire & Security Upgrade	45,822
Site: Drainage Works	12,196
A,J,K&Z: Electrical Works (LEDs)	30,175
Total	125,975

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) Operating lease of EFTPOS Machines;

	2025 Actual \$	2024 Actual \$
No later than One Year	1,260	2,520
Later than One Year and No Later than Five Years	-	1,260
	1,260	3,780

The total lease payments incurred during the period were \$2,520 (2024: \$1,260).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	757,155	573,863	474,353
Receivables	1,101,863	1,210,000	1,047,255
Investments - Term Deposits	3,577,331	3,860,000	3,747,768
Total financial assets measured at amortised cost	<u>5,436,349</u>	<u>5,643,863</u>	<u>5,269,376</u>

Financial liabilities measured at amortised cost

Payables	1,903,314	2,163,000	1,920,178
Finance Leases	120,771	147,000	199,344
Total financial liabilities measured at amortised cost	<u>2,024,085</u>	<u>2,310,000</u>	<u>2,119,522</u>

24. Events After Balance Date

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

25. Comparatives

A prior period comparative has been restated to make disclosure consistent with the current year. See Note 20.

MAHURANGI COLLEGE

Annual Report 2025 – Statement of Variance

Progress Against Annual Plan 2025 Targets

Strategic Goal 1: Hauora – Strengthening wellbeing for all students

Target: Wellbeing support available for all students

Actions Taken

- Established **Kauri House** as a dedicated wellbeing and learning support hub, integrating pastoral, behavioural and academic Tier 2 interventions.
- Appointed a Head of Wellbeing to coordinate tiered responses and improve coherence across pastoral systems.
- Implemented daily Tier 2 booster interventions in:
 - Reading fluency
 - Spelling (The Code)
 - Numeracy
- Strengthened referral pathways and progress monitoring processes.

Outcomes & Impact

- Students requiring additional support now access structured, timely interventions within a clearly defined system.
- Staff report increased clarity in referral processes and confidence in responding to social and emotional needs.
- Mid-year literacy data shows strong progress for students attending consistently. Several students achieved 20–40 words correct per minute (WCPM) growth, in many cases reaching benchmark levels despite low starting points.
- Students with irregular attendance showed limited or flat progress, reinforcing the strong relationship between attendance and intervention success.
- The intervention model demonstrates effectiveness when attendance and engagement are consistent.

Reasons for Variance

- Demand for support exceeded initial staffing allocations.

- A small group of high-needs students required intensive support beyond Tier 2 design.
- Attendance variability reduced the measurable impact of otherwise well-designed interventions.

The variance does not indicate structural weakness. Rather, it reflects the need for tighter alignment between attendance expectations, instructional coherence, and intervention fidelity.

Next Steps (2026)

- Integrate Kauri House attendance expectations formally within the STAR framework.
 - Introduce differentiated literacy streams (fluency-focused vs comprehension-focused).
 - Strengthen progress monitoring cycles (6-week data reviews).
 - Increase whānau communication regarding intervention expectations and attendance requirements.
-

Target: Increase attendance – 80% of students attending 90%+

Actions Taken

- Implemented the STAR attendance strategy school-wide.
- Introduced 90% attendance eligibility for participation in selected school events (Year 1 implementation).
- Strengthened weekly data tracking and early identification of persistent absence.
- Increased Managed Moves and earlier referrals to external agencies.
- Strengthened collaboration with NIASSS and other attendance services.

Outcomes & Impact

- Attendance improved significantly compared to 2024 levels.
- Term 1 recorded 72% of students attending regularly (our strongest term).
- Systems for identifying and responding to persistent absence are now embedded.
- Staff awareness of attendance data has increased accountability across year levels.

Reasons for Variance

- The 80% target was not met.
- National attendance trends continue to reflect post-COVID disengagement patterns.
- Senior students show greater variability due to employment, trades pathways and competing commitments.
- Some whānau require sustained engagement to shift long-standing attendance habits.

While the target was not achieved, the trajectory is positive and systems are now structured for sustained improvement.

Next Steps (2026)

- Extend 90% eligibility requirements (Year 2 rollout).
 - Increase proactive family conferencing early in the year.
 - Strengthen partnership with NIASSS and external agencies.
 - Develop early warning dashboards for Year 9 and 10 students.
-

Target: Increase student participation in co-curricular activities

Actions Taken

- Implemented the Strategic Plan for Sport.
- Actively promoted inclusive participation pathways.
- Strengthened communication of opportunities across year levels.

Outcomes & Impact

- 58% of Year 9–13 students participated in at least one organised sport (target 55%).
- 66.2% participation in Years 7–8.
- Participation exceeds North Harbour regional averages.
- Increased engagement contributes positively to student wellbeing and belonging.

Reasons for Variance

- Senior timetable pressures and part-time employment impacted participation.
- Financial barriers remain for some families.

Next Steps (2026)

- Lift target to 60% (Y9–13) and 68% (Y7–8).
 - Review financial accessibility and sponsorship models.
 - Develop flexible senior participation options.
-

Strategic Goal 1 Summary

Mahurangi College has strengthened its wellbeing infrastructure significantly in 2025. Systems are now coherent, data-informed and responsive. Attendance remains the most significant barrier to maximising impact, and 2026 efforts will focus on embedding expectations and strengthening whānau partnerships.

Strategic Goal 2: Culture – Inclusive, respectful and engaged learners

Target: Improve classroom culture and student engagement

Actions Taken

- Embedded consistent classroom entry routines and device expectations.
- Increased SLT visibility and instructional presence in classrooms.
- Delivered PLD focused on classroom management and engagement strategies.

Outcomes & Impact

- Staff surveys indicate reduced low-level disruption.
- Greater consistency across departments in behavioural expectations.
- Students report clearer boundaries and expectations.

Reasons for Variance

- Full embedding varies by year level and teacher confidence.
- Some inconsistency remains in follow-through of routines.

Next Steps (2026)

- Continue professional learning in high-engagement teaching strategies.
 - Focus on full school-wide consistency of key routines.
 - Introduce peer observation and coaching to support embedding.
-

Target: Effective support for Māori and Pacific learners

Actions Taken

- Strengthened engagement with whānau.
- Continued cultural programmes and identity-based initiatives.
- Aligned Pacific learner tracking with Tapasā competencies.

Outcomes & Impact

- Increased visibility and affirmation of cultural identity across the school.
- Māori and Pacific students report a stronger sense of belonging in surveys.
- Improved tracking systems allow clearer monitoring of progress and attendance.

Reasons for Variance

- A full Hautū self-review was deferred to 2026 due to capacity constraints.

Next Steps (2026)

- Undertake comprehensive Hautū self-review.
 - Strengthen culturally responsive pedagogy through PLD.
 - Further refine data reporting for Māori and Pacific achievement trends.
-

Strategic Goal 2 Summary

Positive cultural shifts are evident. Routines, visibility, and pastoral coherence have strengthened the learning environment. Continued embedding and culturally responsive teaching development remain priorities.

Strategic Goal 3: Curriculum – Strong achievement and qualification outcomes

NCEA Pass Rates

2025 Outcomes

- Level 2: 91.1% (Target met)
- Level 3: 84.6% (Improved, target not yet met)
- University Entrance: 66.7% (Improved from 64.6% in 2024; target not met)

Analysis of Variance

- Literacy and numeracy gaps continue to affect senior academic access.
- Attendance variability impacts assessment completion.
- Increased number of students pursuing trades and apprenticeship pathways.
- Growing ESOL cohort requiring additional support.
- A small group of “instructional casualties” with historical literacy gaps impacts Level 3 and UE outcomes disproportionately.

Next Steps (2026)

- Strengthen literacy instruction across Years 9–11 to protect senior outcomes.
- Increase ESOL resourcing and specialist support.
- Improve senior tracking and early intervention.
- Expand mentoring for students at risk of not achieving Level 2 and Level 3.

Excellence Endorsements (>20%)

Outcomes

- Level 2: 14.7%
- Level 3: 14.6%

Reasons for Variance

- Extension pathways not sufficiently structured for high-potential learners.
- Staff capacity focused heavily on curriculum and NCEA changes.

Next Steps (2026)

- Early identification of potential Excellence candidates.
 - Expand mentoring and enrichment programmes.
 - Formalise Scholarship preparation structures.
-

Junior Assessment (PAT)

Outcomes

- Numeracy mean: 5.8 (Target met).
- Literacy improved but did not reach mean target.

Reasons for Variance

- ESOL growth impacting literacy averages.
- Writing remains the weakest literacy domain.

Next Steps (2026)

- Implement school-wide writing strategy.
 - Strengthen explicit literacy instruction in all subject areas.
-

Strategic Goal 3 Summary

Achievement trends are positive, particularly at Level 2 and in junior numeracy. Variance at Level 3 and UE reflects literacy access challenges and pathway diversification. Long-term literacy strengthening is essential to lift senior outcomes sustainably.

Strategic Goal 4: Pedagogy – Growing effective teaching practice

Target: Strengthen high-impact teaching practices

Actions Taken

- Delivered extensive PLD in explicit instruction and classroom management.
- Introduced shared instructional language (“I do / We do / You do”).

Outcomes

- Increased teacher confidence.
- Greater consistency of instructional structure across departments.
- Clearer lesson sequencing observed in walkthroughs.

Next Steps (2026)

- Embed PLD into faculty planning cycles.
 - Implement instructional rounds for monitoring and feedback.
 - Strengthen middle leadership capability.
-

Target: Develop coordinated writing strategy

Actions Taken

- Established cross-curricular writing task force.
- Delivered professional workshops across disciplines.

Outcomes

- Improved teacher understanding of writing progression.
- Early improvement evident in junior writing samples.

Next Steps (2026)

- Full implementation across Years 7–10.
 - Moderation cycles to ensure consistency.
 - Integration with literacy intervention systems.
-

Overall Commentary (Expanded)

In 2025, Mahurangi College made substantial structural progress in wellbeing, culture and pedagogy. Systems are now more coherent, data-informed and strategically aligned than in previous years.

Achievement gains at Level 2, improved junior numeracy, strengthened attendance systems, and increased co-curricular participation reflect positive trajectory.

Targets not fully met (attendance, UE, Excellence endorsements) are influenced by:

- National attendance patterns
- Growing ESOL cohort
- Historical literacy gaps
- Diversification of post-school pathways

The Board and leadership remain confident that the foundational systems established in 2025 will produce accelerated gains over the next two to three years. The 2026 focus will be refinement, deeper instructional coherence, and strengthened attendance alignment to ensure measurable and sustainable improvement in student achievement and hauora.

Mahurangi College

EVALUATION AND ANALYSIS OF THE SCHOOL'S STUDENTS' PROGRESS AND ACHIEVEMENT 2025

A. NCEA Achievement

Mahurangi College demonstrates strong academic performance at both NCEA Level 2 and Level 3.

In 2025:

- Level 2 achievement was nearly **20 percentage points above national and Equity Band averages**.
- Level 3 achievement was more than **11 percentage points above national and 13 percentage points above Equity Band averages**.

Achievement trends are positive, particularly at Level 3. Disparities remain for Pacific learners and between males and females, but the overall direction is strong.

The school is performing well above comparable schools and national averages. Continued targeted support and close tracking of priority learners will help ensure equitable and excellent outcomes for all students.

1. Overall Achievement

NCEA Level 2 (Year 12)

2025 Result: 91.1%

Comparison in 2025:

- **+17.9 percentage points above national (73.2%)**
- **+19.9 percentage points above Equity Band (71.2%)**

Trend:

- Results remained high from 2021–2023.
- There was a dip in 2024 (83.6%).
- Achievement recovered strongly in 2025 to one of the highest levels in five years.

Evaluation:

Level 2 is a clear strength. Achievement is consistently well above national and similar-school averages. The 2025 recovery shows effective monitoring and support.

NCEA Level 3 (Year 13)

2025 Result: 84.6%

Comparison in 2025:

- **+11.4 percentage points above national (73.2%)**
- **+13.4 percentage points above Equity Band (71.2%)**

Trend:

- Achievement has steadily improved since 2021 (75.5%).
- 2025 is the highest result in the five-year period.

Evaluation:

Level 3 achievement shows sustained improvement. Students are not only staying to Year 13 but are achieving at high levels compared with national and Equity Band results.

2. Gender Patterns

- Female students achieve at higher rates than males at both Level 2 and Level 3.
- In 2025, females reached 94.3% at Level 2 and 91.5% at Level 3.
- Male achievement improved in 2025 (88.0% at Level 2; 77.5% at Level 3) but remains lower than female achievement.

Evaluation:

Overall achievement for both genders is strong, but the gender gap remains, particularly at Level 3. Continued focus on boys' engagement and academic mentoring is needed.

3. Ethnicity Patterns

Māori Students

- Strong improvement in 2025.
- Level 2: 80.8%
- Level 3: 92.3%

This represents a significant lift from previous years, especially at Level 3.

Pacific Students

- Results remain variable and below school averages.
- 2025 Level 2: 42.9%
- 2025 Level 3: 50.0%

Numbers are small, but disparity remains and requires targeted support.

European and Asian Students

- Achievement remains consistently high.
- European students in 2025: 70.4% (L2) and 88.9% (L3).
- Asian results are generally strong but fluctuate due to small cohort sizes.

Evaluation:

The 2025 lift for Māori students is a major positive outcome. Pacific achievement remains the most significant equity concern.

Mahurangi College

PAT Achievement Summary Years 7–10 (2025)

This report provides an overview of PAT achievement data across Years 7–10 in Mathematics (Numeracy) and Literacy (Reading Comprehension, Vocabulary, and Punctuation & Grammar), including comparison with national reference groups and analysis by gender and ethnicity.

The school target is a **mean stanine of 5.8 in both numeracy and literacy**.

B. PAT's Overall Achievement Against National Reference

Numeracy – PAT Mathematics

Across Years 7–10, Mahurangi College students perform **consistently above national reference groups** in both mean scale score and mean stanine.

- Mean stanines across year levels sit at approximately **5.7–5.8**, compared with the national reference of 5.0.
- All year levels demonstrate mean scale scores approximately 4–6 points above national averages.
- The proportion of students in the lowest stanines (1–3) is substantially lower than national expectations.
- There is a healthy representation of students in stanines 7–9, particularly in Years 9 and 10.

Target alignment: Numeracy is meeting, or very close to meeting, the school target of a mean stanine of 5.8 across Years 7–10.

Conclusion: Mathematics is a sustained area of strength for the college.

Literacy – Reading Comprehension

Reading comprehension results show:

- Mean stanines generally between **5.0 and 5.4** across Years 7–10.
- Year-on-year increases in scale scores, reflecting expected developmental growth.
- Relative position compared with national peers remains broadly at, or slightly above, the national midpoint.

While students are improving in absolute terms as they progress through the year levels, their relative standing nationally remains steady rather than accelerated.

Target alignment: Literacy (reading comprehension) is currently **below the 5.8 target**, sitting closer to the national midpoint.

Literacy – Vocabulary

Vocabulary results demonstrate:

- Year 7 and 8 slightly above national reference.
- A positive lift in Year 9 (mean stanine approximately 5.6).
- Year 10 returning to around the national midpoint.

The pattern suggests stable vocabulary development, with some acceleration in the middle years that is not yet fully sustained into Year 10.

Target alignment: Vocabulary performance remains below the 5.8 target overall, although trending positively in Year 9.

Literacy – Punctuation & Grammar

Punctuation and grammar results indicate:

- Year 7 slightly above national reference.
- Years 8–10 progressively aligning with, then slightly below, national reference.
- A gradual decline in mean stanine from Year 7 (5.2) to Year 10 (4.7).

This suggests that while students enter Year 7 performing slightly above national norms, relative performance in technical writing conventions weakens by senior junior levels.

Target alignment: This domain is below the 5.8 target and represents a clear improvement priority.

2. Term 4 Progress (Years 7–8)

Term 4 data for Years 7 and 8 indicates:

- Mathematics remains strong and stable relative to national reference.
- Reading comprehension shows positive movement into mid–high stanines.
- Vocabulary remains steady.
- Punctuation and grammar continues to require attention, particularly in consolidating gains across the year.

Overall, the junior school shows evidence of improvement across the year, particularly in comprehension and numeracy.

3. Gender Analysis

Mathematics

- Boys are more heavily represented in stanines 7–9, particularly by Year 10.
- Girls demonstrate strong middle-band performance with slightly fewer in the highest stanines.

Literacy

- Girls outperform boys consistently in reading comprehension at every year level.
- In punctuation and grammar, girls hold a higher mean stanine and are more strongly represented in upper bands.
- Boys are overrepresented in the lower stanines (1–3) in literacy measures.

Implication:

The literacy gender gap, particularly in reading comprehension and technical writing, remains a focus area. Numeracy extension pathways remain important for high-performing boys while ensuring equitable access for girls to top-end achievement.

4. Ethnicity Analysis

Māori Learners

- Māori students perform broadly in line with overall cohort averages in reading.
- In mathematics, Māori learners perform strongly and above national Māori reference levels.
- Representation in mid-stanine bands is strong, with opportunity to increase representation in stanines 7–9 in literacy.

Pacific Learners

- Pacific students are consistently below overall cohort means in literacy and mathematics.
- They are disproportionately represented in stanines 1–3 across literacy domains.
- Representation in stanines 7–9 is limited.

This group represents the most significant equity priority across the PAT data.

NZ European / Pākehā

- This group performs above the overall school mean in most domains.
 - They are strongly represented in upper stanines and have relatively small proportions in the lowest stanines.
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5. Key Findings for Variance Reporting

1. **Numeracy is a clear strength**, with achievement consistently above national reference and aligned with the 5.8 target.
 2. **Literacy performance is broadly at national levels**, but not yet meeting the school target of 5.8.
 3. **Punctuation and grammar shows a downward relative trend** from Year 7 to Year 10 and requires strategic attention.
 4. **Girls outperform boys in literacy**, while boys are more represented at the top end in mathematics.
 5. **Pacific learners show a persistent equity gap**, particularly in literacy, and require targeted acceleration.
 6. **Māori learners are achieving strongly in mathematics**, with opportunities to further lift top-end literacy performance.
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6. Strategic Priorities

To strengthen alignment with the 5.8 literacy target and improve equity outcomes, the following priorities are recommended:

- Maintain and extend effective mathematics practices, including structured teaching in algebra and statistics.
- Strengthen explicit instruction in reading comprehension (multi-step inference, author purpose, evaluative reasoning).
- Implement a targeted uplift strategy in punctuation and grammar across Years 8–10.

- Deliver focused literacy acceleration for Pacific learners.
 - Continue monitoring movement between stanine bands, not solely scale score growth, to ensure improvement in relative national standing.
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Overall Conclusion

Mahurangi College demonstrates sustained strength in numeracy and stable literacy performance relative to national benchmarks. The primary improvement focus is literacy acceleration — particularly punctuation and grammar — alongside targeted equity work for Pacific learners and continued support for boys in literacy.

The school is well positioned to build on its strong mathematics platform while implementing focused strategies to lift literacy achievement toward the 5.8 target across Years 7–10.

MAHURANGI COLLEGE

Statement of compliance with employment policy 2025

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>The Board complies with the Health and Safety at Work Act 2015. A Health and Safety Committee meets at least three-weekly to identify, assess and manage risks, review incidents and near misses, and respond to staff concerns. Staff are encouraged to participate in health and safety processes, and hazard reporting systems are actively maintained.</i> <i>The Board maintains policies addressing bullying, harassment and discrimination, and provides safe mechanisms for reporting concerns without fear of retaliation.</i> <i>Employment information is managed in accordance with the Privacy Act 2020.</i> <i>Requests for flexible working arrangements are considered in accordance with the Employment Relations Act 2000.</i> <i>The EEO programme and employment policies are reviewed regularly by the Board to ensure ongoing compliance and continuous improvement.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>The Board meets its Good Employer obligations under the Education and Training Act 2020 by operating an Equal Employment Opportunities (EEO) programme that includes policies and procedures for fair recruitment, professional development, recognition of diversity, and elimination of discrimination.</i> <i>The board appoints a member to be the EEO officer – this role may be taken by the principal shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</i> <i>Appointments are made on merit, with impartial and transparent selection processes, consistent with equal employment opportunity principles and free from unlawful discrimination under the Human Rights Act 1993.</i> <i>All appointment processes follow documented recruitment procedures. Interview panel members are trained in fair recruitment practices and legislative obligations under the Education and Training Act 2020, Employment Relations Act 2000, and Human Rights</i>

	Act 1993. Shortlisting and appointment decisions are evidence-based and documented. All aspects have been fulfilled
How do you practise impartial selection of suitably qualified persons for appointment?	Staff training on requirements of : Education and Training Act 2020 (Good Employer obligations for boards) Employment Relations Act 2000 Health and Safety at Work Act 2015 Human Rights Act 1993 Privacy Act 2020 Equal Pay Act 1972
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	The Board recognises its obligation as a Tiriti o Waitangi partner and supports the aims and aspirations of Māori by: • Promoting culturally responsive employment practices • Supporting te reo Māori and tikanga Māori in the workplace • Providing equitable access to professional development and leadership opportunities • Reflecting Māori educational advancement goals in the Strategic and Annual Plans • Use of Te Reo in advertisements • Provision of whanau support for interviews • Involvement of existing Maori staff on relevant interview panels There are goals relating to Māori educational advancement in our Annual & Strategic Plans
How have you enhanced the abilities of individual employees?	The Board operates a structured professional growth cycle aligned with Teaching Council requirements (where applicable), provides access to targeted professional development, mentoring and coaching, and supports leadership development pathways.
How are you recognising the employment requirements of women?	The Board complies with the Equal Pay Act 1972 and Employment Relations Act 2000, including provisions relating to parental leave, flexible work requests, and pay equity where applicable. The Board supports flexible arrangements and wellbeing accommodations, including for pregnancy, parental responsibilities and menopause-related health needs.
How are you recognising the employment requirements of persons with disabilities?	The Board is committed to inclusive employment practices and provides reasonable accommodations to employees with disabilities in accordance with the Human Rights Act 1993. Recruitment, workplace design and role expectations are considered to ensure accessibility and equity.

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?	✓	

KIWISPORT REPORT 2025

Student Leadership in Sport

The expansion to five sports prefects has strengthened the leadership framework within school sport. Prefects now take an active role in mentoring the Sports Council, a 15-student group selected from Years 10-12 through an application process.

These leadership pathways develop skills in organisation, mentoring, and event management, preparing senior students for Year 13 prefect applications while contributing to a vibrant school sporting culture.

Sports Council and School Initiatives

The sports shed continues to support informal activity during breaks, contributing to increased student engagement, particularly following the introduction of lunchtime cellphone restrictions. Sports Council students manage the shed three days a week, and the range of equipment available for hire has expanded since 2024.

Prefects actively celebrate team successes in assemblies and play a critical role in organising major events such as Athletics Day and Cross Country, ensuring competitions are well-structured, inclusive, and engaging for all participants.

Broadening Participation Opportunities

“Have a Go” sessions remain central in encouraging students to trial new sports, broadening engagement beyond established teams.

Supervised access to gymnasiums and the upgraded rugby field provides safe, year-round participation. Football field usage has been optimised through off-site fixtures at Shoesmith Domain. The new fitness centre continues to be integrated into PE lessons and team training programmes, enhancing strength and conditioning opportunities.

Facility Redevelopment

The PE changing rooms underwent a comprehensive refurbishment, transforming a dated and worn area into modern, functional spaces. Alongside repairs to the leaking roof and a redesign of the gym foyer, these upgrades have improved workspaces for the PE and Sport departments and enhanced the environment for students and staff.

The pool has also been upgraded, with sanding, fresh paint, and a significant investment in the filtration system. These improvements, combined with the pending refurbishment of the changing rooms, will provide Mahurangi College with high-quality, fit-for-purpose facilities across multiple sports venues.

Participation and Staffing

Sport continues to play a significant role in student life, with participation at **52.9% for Years 7–8** and **52.4% for Years 9–13**, roughly the same as the previous year.

Staff involvement increased - we had 40 staff members involved in sport in some shape or form, whether that be administration, coaching, or managing.

The departmental structure remained stable in 2025, with Georgia Brierly and Kara Jack as Sports

Coordinators and Adele Ball as Director of Sport. Alongside Anthony Koers as Head of Physical Education, Health, and Sport, this structure provides cohesion, continuity, and strong relationships within the local sporting community.

Sporting Achievement

Students and teams achieved strong results at regional and national levels:

National Champions

- Senior Mixed Touch Team (back-to-back titles)

National Medalists

- Senior Girls Underwater Hockey (silver medalist / runner-up)

Grade Winners

- 1st XI Boys Football (back-to-back promotions)
- 1st XI Girls' Hockey (Harbour A1 and Greater Auckland)

Other Notable Performances

- Premier Netball – 20th at UNISS, consolidating A grading
- 1st XI Girls' Football – runner-up at Hamilton Satellite Tournament
- 1st XV Rugby – Rugby by the Beach Champions (four-time winners)

Participation in school exchanges and events such as the AIMS Games provided additional development and competitive opportunities.

Sports Awards and National Representation

The Sports Awards recognised students across **15 sports**, reflecting the school's diverse sporting talent. In 2025, **55 Sports Blues** and **15 Service to Sport Blues** were awarded.

National Achiever Awards celebrated six students who secured national titles with club or representative teams:

- MJ Ball – Gold medalist, PAC6 Tournament, NZ U18 Tag Blacks
- Zac Donaldson – National champion, U15 Run Swim Run, National SLS Champs
- Maia Iversen, Luke Matthews, Max Matthews – Harbour Open Mixed Touch, NZ U18 Mixed Touch Gold
- Taj Robinson – Two-time NZ U18 Surfing Longboard champion

NZ Achiever Awards acknowledged students representing New Zealand (or their country of origin):

- Inangaro Haurua – Cook Islands U20 Women's Touch Rugby
- Ben Hooper – NZ Secondary School U19 Boys Football
- Maia Iversen, Luke Matthews, Max Matthews – NZ U18 Mixed Touch Rugby
- Feongo Roota – Kiribati representative, South Pacific Games, Kiribati Open Women's 100m record holder

Participation vs Performance

Mahurangi College continues to prioritise both engagement and excellence. High participation rates demonstrate broad student involvement, while national and regional successes provide clear pathways for students to reach elite performance. This dual focus ensures sport contributes to physical, social, and leadership development across all year levels.

Priorities for 2026

- Grow participation in girls' sports, particularly basketball and volleyball
- Strengthen the Sports Council leadership pathway for junior students
- Maximise use of the pool following its redevelopment
- Ensure traditional exchange fixtures remain fit for purpose
- Maintain high participation rates and expand opportunities for new sports initiatives

Strategic Conclusion

Mahurangi College sport remains strong, with high participation, developing student leadership, and enhanced facilities supporting a sustainable and thriving sporting culture.

Independent Auditor's Report

To the readers of Mahurangi College's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Mahurangi College (the School). The Auditor-General has appointed me, Lauren Clark, using the staff and resources of the Audit Office, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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

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

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

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1

International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in black ink, appearing to be 'LC' or 'Lauren Clark' in a stylized, cursive script.

Lauren Clark
On behalf of the Auditor-General
Auckland, New Zealand