

# Mangere College

## Annual Report for the year ended 31 December 2021

<b>Ministry Number:</b>	91
<b>Principal:</b>	Tom Webb
<b>School Address:</b>	23 Bader Drive, Mangere, Auckland
<b>School Postal Address:</b>	PO Box 43240, Mangere, 2153
<b>School Phone:</b>	09-2754029
<b>School Email:</b>	<a href="mailto:enquiries@mangere.school.nz">enquiries@mangere.school.nz</a>
<b>Service Provider:</b>	Edtech Financial Services Ltd

## MANGERE COLLEGE

# Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Term expired/expires
Elizabeth Tagaloa	Presiding member	Co-opted member	Sept-22
Tom Webb	Principal	Principal	Continuous
Joe Glassie-Rasmussen	Board member	Parent elected member	Sept-22
Sio Alatini	Deputy chair	Parent elected member	Sept-22
Martin La'ai	Board member	Co-opted member	Sept-22
Pauline Strickland	Board member	Parent elected member	Sept-22
Lafulafu Peo	Board member	Parent elected member	Jun-21
Tavake Kamana	Student board member	Elected member	Apr-22
Nicky Haeata-Ruwhiu	Staff elected member	Elected member	Sept-22

# Mangere College

## Annual Report

For the year ended 31 December 2021

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**Mangere College**  
**Statement of Responsibility**  
For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual consolidated 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 2021 fairly reflects the financial position and operations of the school and group.

The School's 2021 consolidated financial statements are authorised for issue by the Board.

*Joe Warner Parsons*

Full Name of Presiding Member

*[Signature]*

Signature of Presiding Member

*31/5/2022*

Date:

*TOM WEBB*

Full Name of Principal

*[Signature]*

Signature of Principal

*31 MAY 2022*

Date:



**Consolidated Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

	Note	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>							
Government Grants	2	10,225,060	9,040,984	9,933,547	10,225,060	9,040,984	9,933,547
Locally Raised Funds	3	465,229	463,244	414,157	436,229	463,244	423,457
Interest Earned		5,516	15,000	13,218	7,029	15,000	15,998
Gain on Sale of Property, Plant and Equipment		40	-	2,000	40	-	2,000
		<u>10,695,845</u>	<u>9,519,228</u>	<u>10,362,922</u>	<u>10,668,358</u>	<u>9,519,228</u>	<u>10,375,002</u>
<b>Expenses</b>							
Locally Raised Funds	3	111,710	110,500	111,613	111,710	110,500	111,613
Learning Resources	4	6,652,849	6,337,977	6,434,537	6,652,849	6,337,977	6,434,537
Administration	5	1,188,777	535,120	510,034	1,188,777	535,120	510,034
Finance Costs		4,399	2,800	7,813	4,399	2,800	7,813
Property	6	1,931,860	2,507,128	2,673,183	1,931,860	2,507,128	2,673,183
Depreciation	11	221,467	180,000	195,905	221,467	180,000	195,905
Loss on Disposal of Property, Plant and Equipment		1,510	-	2,211	1,510	-	2,211
		<u>10,112,572</u>	<u>9,673,525</u>	<u>9,935,296</u>	<u>10,112,572</u>	<u>9,673,525</u>	<u>9,935,296</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>583,273</b>	<b>(154,297)</b>	<b>427,626</b>	<b>555,786</b>	<b>(154,297)</b>	<b>439,706</b>
Other Comprehensive Revenue and Expenses		-	-	-	-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>583,273</b>	<b>(154,297)</b>	<b>427,626</b>	<b>555,786</b>	<b>(154,297)</b>	<b>439,706</b>

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 2021

	2021	School	2020	2021	Group	2020
	Actual	2021	Actual	Actual	2021	Actual
	\$	Budget (Unaudited)	\$	\$	Budget (Unaudited)	\$
		\$			\$	
<b>Balance at 1 January</b>	1,489,291	1,489,291	1,061,665	1,659,060	1,489,291	1,219,354
Total comprehensive revenue and expense for the year	583,273	(154,297)	427,626	555,786	(154,297)	439,706
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	37,253	-	-	37,253	-	-
<b>Equity at 31 December</b>	<b>2,109,817</b>	<b>1,334,994</b>	<b>1,489,291</b>	<b>2,252,099</b>	<b>1,334,994</b>	<b>1,659,060</b>

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.

## Consolidated Statement of Financial Position

As at 31 December 2021

	Note	2021	School	2020	2021	Group	2020
		Actual	2021	Actual	Actual	Budget	Actual
		\$	(Unaudited)	\$	\$	(Unaudited)	\$
<b>Current Assets</b>							
Cash and Cash Equivalents	7	1,615,909	437,038	654,586	1,633,275	437,038	700,927
Accounts Receivable	8	482,641	460,800	429,869	483,004	460,800	430,775
GST Receivable		-	30,000	29,000	-	30,000	29,000
Prepayments		20,842	4,500	4,147	20,842	4,500	4,147
Inventories	9	54,153	55,000	54,104	54,153	55,000	54,104
Investments	10	347,460	450,000	446,802	472,013	450,000	569,324
		<u>2,521,005</u>	<u>1,437,338</u>	<u>1,618,508</u>	<u>2,663,287</u>	<u>1,437,338</u>	<u>1,788,277</u>
<b>Current Liabilities</b>							
GST Payable		88,089	-	-	88,089	-	-
Accounts Payable	12	644,747	510,000	484,263	644,747	510,000	484,263
Revenue Received in Advance	13	17,432	-	29,419	17,432	-	29,419
Provision for Cyclical Maintenance	14	78,962	176,336	215,700	78,962	176,336	215,700
Finance Lease Liability	15	24,640	11,827	36,193	24,640	11,827	36,193
Funds held in Trust	16	(937)	-	(937)	(937)	-	(937)
Funds held for Capital Works Projects	17	103,595	-	(14,286)	103,595	-	(14,286)
Funds Held on Behalf of TLIF Cluster	18	75,735	75,735	75,735	75,735	75,735	75,735
		<u>1,032,263</u>	<u>773,898</u>	<u>826,087</u>	<u>1,032,263</u>	<u>773,898</u>	<u>826,087</u>
<b>Working Capital Surplus</b>		<b>1,488,742</b>	<b>663,440</b>	<b>792,421</b>	<b>1,631,024</b>	<b>663,440</b>	<b>962,190</b>
<b>Non-current Assets</b>							
Property, Plant and Equipment	11	758,094	791,736	881,593	758,094	791,736	881,593
		<u>758,094</u>	<u>791,736</u>	<u>881,593</u>	<u>758,094</u>	<u>791,736</u>	<u>881,593</u>
<b>Non-current Liabilities</b>							
Provision for Cyclical Maintenance	14	109,318	116,492	169,206	109,318	116,492	169,206
Finance Lease Liability	15	27,701	3,690	15,517	27,701	3,690	15,517
		<u>137,019</u>	<u>120,182</u>	<u>184,723</u>	<u>137,019</u>	<u>120,182</u>	<u>184,723</u>
<b>Net Assets</b>		<b>2,109,817</b>	<b>1,334,994</b>	<b>1,489,291</b>	<b>2,252,099</b>	<b>1,334,994</b>	<b>1,659,060</b>
<b>Equity</b>							
Accumulated surplus		2,109,817	1,334,994	1,489,291	2,252,099	1,334,994	1,659,060
<b>Total Equity</b>		<b>2,109,817</b>	<b>1,334,994</b>	<b>1,489,291</b>	<b>2,252,099</b>	<b>1,334,994</b>	<b>1,659,060</b>

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

**Consolidated Statement of Cash Flows**

For the year ended 31 December 2021

	Note	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		3,140,229	2,734,987	2,922,392	3,145,386	2,734,987	2,927,549
Locally Raised Funds		449,155	549,744	423,776	455,721	549,744	433,642
Goods and Services Tax (net)		117,089	(40,000)	(28,387)	117,089	(40,000)	(28,387)
Payments to Employees		(762,636)	(786,167)	(853,804)	(762,636)	(786,167)	(853,804)
Payments to Suppliers		(2,227,664)	(2,541,883)	(2,116,700)	(2,262,185)	(2,541,883)	(2,116,221)
Interest Paid		(4,399)	(2,800)	(7,813)	(4,399)	(2,800)	(7,813)
Interest Received		6,027	17,400	16,625	8,083	17,400	19,208
<b>Net cash from / (to) the Operating Activities</b>		<b>717,801</b>	<b>(68,719)</b>	<b>356,089</b>	<b>697,059</b>	<b>(68,719)</b>	<b>374,174</b>
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant and Equipment		-	-	(3,433)	-	-	28,943
Purchase of Property Plant and Equipment		(57,721)	(187,773)	(148,567)	(58,286)	(187,773)	(181,508)
Purchase of Investments		-	-	(81,434)	-	-	(83,956)
Proceeds from Sale of Investments		99,342	250,000	-	97,311	250,000	-
<b>Net cash from / (to) the Investing Activities</b>		<b>41,621</b>	<b>62,227</b>	<b>(233,434)</b>	<b>39,025</b>	<b>62,227</b>	<b>(236,521)</b>
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		37,253	-	-	37,253	-	-
Finance Lease Payments		(23,524)	(302,452)	(37,597)	(29,161)	(302,452)	(43,234)
Funds Administered on Behalf of Third Parties		188,172	(224,265)	(33,740)	188,172	(224,265)	(33,740)
<b>Net cash from Financing Activities</b>		<b>201,901</b>	<b>(526,717)</b>	<b>(71,337)</b>	<b>196,264</b>	<b>(526,717)</b>	<b>(76,974)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>961,323</b>	<b>(533,209)</b>	<b>51,318</b>	<b>932,348</b>	<b>(533,209)</b>	<b>60,679</b>
Cash and cash equivalents at the beginning of the year	7	654,586	970,247	603,268	700,927	970,247	640,248
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,615,909</b>	<b>437,038</b>	<b>654,586</b>	<b>1,633,275</b>	<b>437,038</b>	<b>700,927</b>

The Consolidated Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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 2021

### 1. Statement of Accounting Policies

#### Reporting Entity

Mangere 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 Mangere College 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 to the school.

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

#### Basis of Preparation

##### Reporting Period

The financial statements have been prepared for the period 1 January 2021 to 31 December 2021 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.

##### Basis of Consolidation

The financial statements for the "School" are for Mangere College ("the School") as a Crown entity as specified in the Crown Entities Act 2004. The consolidated financial statements for the Group are for the economic entity comprising Mangere College and its subsidiary Mangere College Education Trust. The School and group are designated as Public Benefit entities for financial reporting purposes.

##### 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 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 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 expenditure threshold of \$30 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.



## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

### *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 of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. 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.

#### *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.

## **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.

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***

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.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

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

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

### **Interest Revenue**

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

### **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.

### **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.

### **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.

### **Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

### **Inventories**

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

### **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 not trivial.

### **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 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 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.



## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

### 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.

Board owned buildings	10-75 years
Furniture and equipment	10-40 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

### Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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.

### 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.

### 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

### Revenue Received in Advance

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

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



## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

### 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.

### Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities 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.

### 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

### 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

### 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.

### Budget Figures

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

### 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.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 2 Government Grants

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Operational grants	2,497,204	2,340,495	2,259,009	2,497,204	2,340,495	2,259,009
Teachers' salaries grants	4,979,911	4,444,742	4,713,339	4,979,911	4,444,742	4,713,339
Use of Land and Buildings grants	1,457,693	1,861,255	2,019,485	1,457,693	1,861,255	2,019,485
Other MoE Grants	1,093,349	200,332	757,047	1,093,349	200,332	757,047
Other government grants	196,903	184,160	184,667	196,903	184,160	184,667
	10,225,060	9,040,984	9,933,547	10,225,060	9,040,984	9,933,547

The school has opted in to the donations scheme for the year. Total amount received was \$102,450. (2020: \$95,700 was received)

Other MOE Grants total includes Healthy School Lunches programme funding totalling \$612,715. (2020: Nil).

## 3 Locally Raised Funds

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

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Donations	21,620	5,000	8,576	27,620	5,000	17,876
Fundraising and Community Grants	18,050	6,500	2,969	18,050	6,500	2,969
Other Revenue	59,610	63,505	44,854	24,610	63,505	44,854
Trading	125,285	124,260	129,866	125,285	124,260	129,866
Fees for Extra Curriculum Activities	231,655	244,979	225,125	231,655	244,979	225,125
Curriculum related activities - Purchases of goods and services	9,009	19,000	2,767	9,009	19,000	2,767
	465,229	463,244	414,157	436,229	463,244	423,457
<b>Expenses</b>						
Extra Curricular Activities costs	(375)	-	3,070	(375)	-	3,070
Trading	112,085	110,500	108,543	112,085	110,500	108,543
	111,710	110,500	111,613	111,710	110,500	111,613
<b>Surplus for the year Locally Raised Funds</b>	353,519	352,744	302,544	324,519	352,744	311,844

## 4 Learning Resources

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Curricular	973,542	1,069,333	931,808	973,542	1,069,333	931,808
Equipment repairs	-	3,000	2,621	-	3,000	2,621
Information and communication technology	134,081	147,300	120,476	134,081	147,300	120,476
Extra-curricular activities	212,024	250,111	216,402	212,024	250,111	216,402
Library resources	2,398	3,136	2,672	2,398	3,136	2,672
Employee benefits - salaries	5,264,227	4,794,197	5,112,660	5,264,227	4,794,197	5,112,660
Staff development	66,577	70,900	47,898	66,577	70,900	47,898
	6,652,849	6,337,977	6,434,537	6,652,849	6,337,977	6,434,537

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 5 Administration

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Audit Fee	11,350	10,500	10,152	11,350	10,500	10,152
Board Fees	3,740	4,550	3,270	3,740	4,550	3,270
Board Expenses	7,651	5,050	3,927	7,651	5,050	3,927
Communication	23,622	21,540	16,673	23,622	21,540	16,673
Consumables	46,890	39,500	44,993	46,890	39,500	44,993
Operating Lease	-	39,656	-	-	39,656	-
Other	55,535	41,800	37,000	55,535	41,800	37,000
Employee Benefits - Salaries	396,692	344,744	364,410	396,692	344,744	364,410
Insurance	9,983	9,500	10,618	9,983	9,500	10,618
Service Providers, Contractors and Consultancy	20,599	18,280	18,991	20,599	18,280	18,991
MoE funded Healthy School Lunches	612,715	-	-	612,715	-	-
	<u>1,188,777</u>	<u>535,120</u>	<u>510,034</u>	<u>1,188,777</u>	<u>535,120</u>	<u>510,034</u>

## 6 Property

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Caretaking and Cleaning Consumables	33,711	37,500	32,245	33,711	37,500	32,245
Consultancy and Contract Services	147,500	165,000	152,750	147,500	165,000	152,750
Cyclical Maintenance Provision	(64,661)	63,662	74,331	(64,661)	63,662	74,331
Grounds	82,857	85,000	97,049	82,857	85,000	97,049
Heat, Light and Water	72,332	89,000	82,320	72,332	89,000	82,320
Rates	1,554	1,743	1,480	1,554	1,743	1,480
Repairs and Maintenance	91,159	85,000	103,948	91,159	85,000	103,948
Use of Land and Buildings	1,457,693	1,861,255	2,019,485	1,457,693	1,861,255	2,019,485
Security	20,301	27,000	17,978	20,301	27,000	17,978
Employee Benefits - Salaries	89,414	91,968	91,597	89,414	91,968	91,597
	<u>1,931,860</u>	<u>2,507,128</u>	<u>2,673,183</u>	<u>1,931,860</u>	<u>2,507,128</u>	<u>2,673,183</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 7 Cash and Cash Equivalents

	School			Group		
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,615,909	237,038	454,586	1,633,275	237,038	500,927
Short-term Bank Deposits	-	200,000	200,000	-	200,000	200,000
Net cash and cash equivalents and bank overdraft for	1,615,909	437,038	654,586	1,633,275	437,038	700,927

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

Of the \$1,615,909 Cash and Cash Equivalents, \$103,595 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 2022 on Crown owned Group buildings.

Of the \$1,615,909 Cash and Cash Equivalents, \$10,659 of unspent grant funding is held by the Group. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

Of the \$1,615,909 Cash and Cash Equivalents, \$75,735 is held by the School on behalf of the TLIF cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

## 8 Accounts Receivable

	School			Group		
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	77,771	60,000	56,734	77,771	60,000	56,734
Interest Receivable	481	800	992	844	800	1,898
Teacher Salaries Grant Receivable	404,389	400,000	372,143	404,389	400,000	372,143
	482,641	460,800	429,869	483,004	460,800	430,775
Receivables from Exchange Transactions	78,252	60,800	57,726	78,615	60,800	58,632
Receivables from Non-Exchange Transactions	404,389	400,000	372,143	404,389	400,000	372,143
	482,641	460,800	429,869	483,004	460,800	430,775

## 9 Inventories

	School			Group		
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	3,632	5,000	4,322	3,632	5,000	4,322
School Uniforms	50,521	50,000	49,782	50,521	50,000	49,782
	54,153	55,000	54,104	54,153	55,000	54,104

## 10 Investments

The School's investment activities are classified as follows:

	School			Group		
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset						
Short-term Bank Deposits	347,460	450,000	446,802	472,013	450,000	569,324
Total Investments	347,460	450,000	446,802	472,013	450,000	569,324



## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 11 Property, Plant and Equipment

2021	School					
	Opening Balance					
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Buildings	162,488	-	-	-	(8,061)	154,427
Furniture and Equipment	194,607	27,720	-	-	(44,383)	177,944
Information and Communication Technology	436,361	24,723	-	-	(116,529)	344,555
Motor Vehicles	8,423	-	-	-	(1,805)	6,618
Leased Assets	45,829	41,151	-	-	(36,953)	50,027
Library Resources	33,885	5,884	(1,510)	-	(13,736)	24,523
<b>Balance at 31 December 2021</b>	<b>881,593</b>	<b>99,478</b>	<b>(1,510)</b>	<b>-</b>	<b>(221,467)</b>	<b>758,094</b>

  

	2021	2021	2021	2020	2020	2020	
	Cost or Valuation	Accumulated		Net Book Value	Cost or Valuation	Accumulated	
		Depreciation	Depreciation			Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$	
Buildings	222,891	68,464	154,427	222,891	(60,403)	162,488	
Furniture and Equipment	1,317,587	1,139,643	177,944	1,289,867	(1,095,260)	194,607	
Information and Communication Technology	1,753,681	1,409,126	344,555	1,728,958	(1,292,597)	436,361	
Motor Vehicles	42,187	35,569	6,618	42,187	(33,764)	8,423	
Leased Assets	286,311	236,284	50,027	245,160	(199,331)	45,829	
Library Resources	110,873	86,350	24,523	109,886	(76,001)	33,885	
<b>Balance at 31 December</b>	<b>3,733,530</b>	<b>2,975,436</b>	<b>758,094</b>	<b>3,638,949</b>	<b>(2,757,356)</b>	<b>881,593</b>	

The net carrying value of equipment held under a finance lease is \$50,027 (2020: \$45,829).

2021	Group					
	Opening Balance					
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Buildings	162,488	-	-	-	(8,061)	154,427
Furniture and Equipment	194,607	27,720	-	-	(44,383)	177,944
Information and Communication Technology	436,361	24,723	-	-	(116,529)	344,555
Motor Vehicles	8,423	-	-	-	(1,805)	6,618
Leased Assets	45,829	41,151	-	-	(36,953)	50,027
Library Resources	33,885	5,884	(1,510)	-	(13,736)	24,523
<b>Balance at 31 December 2021</b>	<b>881,593</b>	<b>99,478</b>	<b>(1,510)</b>	<b>-</b>	<b>(221,467)</b>	<b>758,094</b>

  

	2021	2021	2021	2020	2020	2020	
	Cost or Valuation	Accumulated		Net Book Value	Cost or Valuation	Accumulated	
		Depreciation	Depreciation			Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$	
Buildings	222,891	(68,464)	154,427	222,891	(60,403)	162,488	
Furniture and Equipment	1,317,587	(1,139,643)	177,944	1,289,867	(1,095,260)	194,607	
Information and Communication Technology	1,753,681	(1,409,126)	344,555	1,728,958	(1,292,597)	436,361	
Motor Vehicles	42,187	(35,569)	6,618	42,187	(33,764)	8,423	
Leased Assets	286,311	(236,284)	50,027	245,160	(199,331)	45,829	
Library Resources	110,873	(86,350)	24,523	109,886	(76,001)	33,885	
<b>Balance at 31 December</b>	<b>3,733,530</b>	<b>(2,975,436)</b>	<b>758,094</b>	<b>3,638,949</b>	<b>(2,757,356)</b>	<b>881,593</b>	

The net carrying value of equipment held under a finance lease is \$50,027 (2020: \$45,829).

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 12 Accounts Payable

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget	Actual	Actual	Budget	Actual
	\$	(Unaudited)	\$	\$	(Unaudited)	\$
Creditors	202,322	85,000	83,070	202,322	85,000	83,070
Accruals	11,352	10,000	10,152	11,352	10,000	10,152
Employee Entitlements - salaries	409,719	400,000	377,102	409,719	400,000	377,102
Employee Entitlements - leave accrual	21,354	15,000	13,939	21,354	15,000	13,939
	<u>644,747</u>	<u>510,000</u>	<u>484,263</u>	<u>644,747</u>	<u>510,000</u>	<u>484,263</u>
Payables for Exchange Transactions	644,747	510,000	484,263	644,747	510,000	484,263
	<u>644,747</u>	<u>510,000</u>	<u>484,263</u>	<u>644,747</u>	<u>510,000</u>	<u>484,263</u>

The carrying value of payables approximates their fair value.

## 13 Revenue Received in Advance

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget	Actual	Actual	Budget	Actual
	\$	(Unaudited)	\$	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	10,659	-	28,175	10,659	-	28,175
Other revenue in Advance	6,773	-	1,244	6,773	-	1,244
	<u>17,432</u>	<u>-</u>	<u>29,419</u>	<u>17,432</u>	<u>-</u>	<u>29,419</u>

## 14 Provision for Cyclical Maintenance

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget	Actual	Actual	Budget	Actual
	\$	(Unaudited)	\$	\$	(Unaudited)	\$
Provision at the Start of the Year	384,906	384,906	362,450	384,906	384,906	362,450
Increase to the Provision During the Year	(64,661)	63,662	74,331	(64,661)	63,662	74,331
Use of the Provision During the Year	(131,965)	(155,740)	(51,875)	(131,965)	(155,740)	(51,875)
Provision at the End of the Year	<u>188,280</u>	<u>292,828</u>	<u>384,906</u>	<u>188,280</u>	<u>292,828</u>	<u>384,906</u>
Cyclical Maintenance - Current	78,962	176,336	215,700	78,962	176,336	215,700
Cyclical Maintenance - Term	109,318	116,492	169,206	109,318	116,492	169,206
	<u>188,280</u>	<u>292,828</u>	<u>384,906</u>	<u>188,280</u>	<u>292,828</u>	<u>384,906</u>

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 15 Finance Lease Liability

The school has entered into a number of finance lease agreements for laptops, photocopiers and security cameras.

Minimum lease payments payable:

	School			Group		
	2021 Actual	2021 Budget (Unaudited)	2020 Actual	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	28,293	11,827	39,014	28,293	11,827	39,014
Later than One Year and no Later than Five Years	29,807	3,690	16,548	29,807	3,690	16,548
Later than Five Years	-	-	-	-	-	-
Future Finance Charges	(5,759)	-	(3,852)	(5,759)	-	(3,852)
	52,341	15,517	51,710	52,341	15,517	51,710
<b>Represented by</b>						
Finance lease liability - Current	24,640	11,827	36,193	24,640	11,827	36,193
Finance lease liability - Term	27,701	3,690	15,517	27,701	3,690	15,517
	52,341	15,517	51,710	52,341	15,517	51,710

## 16 Funds held in Trust

	School			Group		
	2021 Actual	2021 Budget (Unaudited)	2020 Actual	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties	(937)	-	(937)	(937)	-	(937)
	(937)	-	(937)	(937)	-	(937)

These funds relate to arrangements where the school is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 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:

		School and Group					
		Status	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
2021			\$	\$	\$	\$	\$
	SIP Admin Refurbishment	<i>In progress</i>	(14,286)	443,987	(353,556)	-	76,145
	SIP Gym Flooring	<i>In progress</i>	-	28,800	(1,350)	-	27,450
	Totals		(14,286)	472,787	(354,906)	-	103,595
	Represented by:						103,595
	Funds Held on Behalf of the Ministry of Education						103,595

		School and Group					
		Status	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
2020			\$	\$	\$	\$	\$
	Block D Upgrade	<i>Completed</i>	19,363	-	(29,624)	10,261	-
	SIP Admin Refurbishment	<i>In Progress</i>	-	-	(14,286)	-	(14,286)
	Totals		19,363	-	(43,910)	10,261	(14,286)



## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

## 18 Funds Held on Behalf of TLIF Cluster

Mangere College is the lead school and holds the funds on behalf of the TLIF cluster, a group of schools funded by the Ministry of Education to share Teacher Lead Innovations.

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds held at beginning of the year	75,735	75,735	75,735	75,735	75,735	75,735
<i>Revenue</i>						
Teachers' Salary Grant	-	-	-	-	-	-
	-	-	-	-	-	-
Total funds available	75,735	75,735	75,735	75,735	75,735	75,735
<i>Expenses</i>						
Funds spent on behalf of the cluster	-	-	-	-	-	-
	-	-	-	-	-	-
Funds Held at Year End	75,735	75,735	75,735	75,735	75,735	75,735

## 19 Funds Held on Behalf of ESOL Cluster

Mangere College was the lead school and held funds on behalf of the South Auckland ESOL cluster, a group of schools funded by the Ministry of Education to share PLC.

	School			Group		
	2021	2021	2020	2021	2021	2020
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held at Beginning of the Year	-	-	91	-	-	91
Funds Received from Cluster Members	-	-	-	-	-	-
Funds Received from MoE	-	-	-	-	-	-
Funds Spent on Behalf of the Cluster	-	-	91	-	-	91
Funds Held at Year End	-	-	-	-	-	-

## 20 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.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

**21 Remuneration***Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,740	3,270
Full-time equivalent members	0.03	0.04
<i>Leadership Team</i>		
Remuneration	789,398	578,987
Full-time equivalent members	6.30	5.00
Total key management personnel remuneration	793,138	582,257
Total full-time equivalent personnel	6.33	5.04

There are seven members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	190-200
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	2021 FTE Number	2020 FTE Number
120-130	1	-
110-120	8	5
100-110	4	6
	13	11

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

**22 Compensation and Other Benefits Upon Leaving**

There were no compensation or other benefits paid or payable to persons upon leaving.

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

### 23 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

(Contingent liabilities and assets as at 31 December 2020: nil)

#### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

### 24 Commitments

#### (a) Capital Commitments

The School has entered into a contract for Admin Refurbishment as an agent for the Ministry of Education for \$493,319. This project is fully funded by the Ministry and \$443,987 has been received of which \$354,906 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020: nil)

### 25 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

### 26 Financial Instruments

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

	School			Group		
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Financial assets measured at amortised cost</b>						
Cash and Cash Equivalents	1,615,909	437,038	654,586	1,633,275	437,038	700,927
Receivables	482,641	460,800	429,869	483,004	460,800	430,775
Investments - Term Deposits	347,460	450,000	446,802	472,013	450,000	569,324
<b>Total Loans and Receivables</b>	<b>2,446,010</b>	<b>1,347,838</b>	<b>1,531,257</b>	<b>2,588,292</b>	<b>1,347,838</b>	<b>1,701,026</b>
<b>Financial liabilities measured at amortised cost</b>						
Payables	644,747	510,000	484,263	644,747	510,000	484,263
Finance Leases	52,341	15,517	51,710	52,341	15,517	51,710
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>697,088</b>	<b>525,517</b>	<b>535,973</b>	<b>697,088</b>	<b>525,517</b>	<b>535,973</b>

## Notes to the Consolidated Financial Statements (cont.)

For the year ended 31 December 2021

### 27 Events After Balance Date

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

### 28 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	
			2021	2020	2021	2020
Mangere College Education Trust (the Trust)	Raising funds for the school	Auckland, NZ	100%	100%	-	-

The subsidiary has a 31 December balance date, is 100% owned by the School, and is incorporated and domiciled in New Zealand.

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

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

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Mangere College's Financial statements For the year ended 31 December 2021

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2021, 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.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

#### Basis of opinion

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

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



# **Mangere College**

## **Analysis of Variance 2021**





**Vision** Excellence in education

**Values** Respect and responsibility

**Strategic Goals**

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

**Strategic programmes**

Te korowai o te matauranga: curriculum	Awhinatanga: Mentoring and Coaching	Poutama: Seek the Heights
Increasing innovative course design and implementation ensuring there are opportunities for cross curricular collaboration and coherence in order to meet the needs of all students.	Enhance the student ownership of their learning journey through effective mentoring and coaching relationships.	Build the capacity of all to inquire into their own practice and be responsive to data in developing personal learning growth and improving the learning outcomes of our ākonga.
<b>Leadership Development</b>		

**Mangere Kahui Ako**

Digital Competency	Student Wellbeing	Student Agency
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**Annual targets**

<b>More than 14 credits for every student in every course</b>		
<b>85% at L1</b>	<b>85% at L2</b>	<b>85% at L3</b>

**Our Principles**

<p><b><i>We value language, culture and identity</i></b>  <b><i>We make decisions that are right for the students</i></b>  <b><i>We are open</i></b> in our communication, systems, shared vision and feedback.  <b><i>We Always Do Better</i></b>  <b><i>We have fun together and celebrate success</i></b></p>	<p><b><i>We build capacity</i></b> in people -</p> <ul style="list-style-type: none"> <li>○ We are caring and challenging</li> <li>○ We have high expectations</li> <li>○ We are positive</li> <li>○ We believe in people and their capacity to succeed</li> </ul>
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**How we measure our success**

Academic achievement	Student Wellbeing survey results	Destination data
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## Mātauranga: curriculum

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Progress Updates
Explore how the current curriculum enables students	<p>Engage with all stakeholders to create conversations around TKOTM</p> <p>Learning profile for each department consolidated into one as MC learning profile</p>	TKOTM group	WA/MK	TKOTM team started the learning profile based on work from last year. Information for this will come out in "Curriculum on a Page" (see below).
Starting in Year 9 and 10 ensure our curriculum creates opportunities for students to have greater ownership of their learning, to pose and solve problems and think critically	<p>Using their learning profile departments focus on</p> <ul style="list-style-type: none"> <li>● Areas for improvement</li> <li>● Review and examine their own assessment beliefs and practices to make sure they support learner agency</li> <li>● Create patterns across learning for students with a focus schoolwide</li> </ul>	TKOTM group HoDs	WA/MK	<p>Starting with the NZC statements for each learning area departments have built their own Mission Statement. This has been incorporated into the MC Curriculum on a Page document. Staff have worked through this and how it would affect planning and classroom practice. Feedback was gathered in a group setting and this is being followed by opportunities for individual feedback on the curriculum document.</p> <p>Strategic initiatives suggested for 2022 that support school wide foci to create patterns for students (shared writing strategy, integrated unit)</p>
<p>Introduce curriculum change as above ensuring that any adaptations reflect:</p> <ul style="list-style-type: none"> <li>● Our commitment to Maori achievement and culturally responsive pedagogy</li> <li>● An understanding of common skills, languaging, reporting, and school wide</li> </ul>	<p>Departments explicit in how they support school wide approaches in order to create curriculum change.</p> <p>Teachers and students are prepared for NCEA modifications that will come into effect.</p>	ALL Staff - in conjunction with Poutama and Awhinatanga	WA/MK	<p>The curriculum document and check list for units will ensure that planning is focussed through this lens. Every department will ensure at least one unit is planned in accordance with this outline by end of term.</p> <p>Departments asked to consider school wide approaches that would support these curriculum aims and that would have clear efficacy.</p> <p>Initial suggestions (for 2022):            School wide writing strategy            Integrated unit            Wellbeing across the curriculum</p>

<p>approaches</p> <ul style="list-style-type: none"> <li>• Our focus on digital competency, awhinatanga and poutama</li> </ul>				
<ul style="list-style-type: none"> <li>• Specific Initiatives</li> </ul>	<p>Discussion of unit plans, integrated unit plans for the junior curriculum 2022, cross curricular, option lines</p>			<p>Focus on the junior programme for 2022 for both core subjects and options.</p>

### Awhinatanga

<b>Actions</b>	<b>Measures (outcomes, outputs, measures of success)</b>	<b>Responsible</b>	<b>Accountable</b>	<b>Progress Updates</b>
<p>Shared Kai Time</p>	<p>Greater whanaungatanga, manakitanga, kotahitanga, hauora Students taking ownership of Kai Time by:</p> <ul style="list-style-type: none"> <li>• Form class in a circle</li> <li>• Beginning Kai Time with a Karakia</li> <li>• Share kai like a family</li> <li>• Trying new food</li> <li>• Discussion about healthy eating, the environment and collection of rubbish</li> <li>• Closing of Kai time</li> </ul> <p><i>We have had 2 Terms of Kai Time: Need to revisit:</i></p> <ul style="list-style-type: none"> <li>• <i>Structure of day, is Kai Time working as well as it should be (2022)</i></li> <li>• <i>Student Voice on how Kai Time is working</i></li> <li>• <i>How we are managing rubbish</i></li> <li>• <i>Menu is revised regularly</i></li> </ul>	<p>Deans/Form teachers</p>	<p>AH</p>	<p>Held a PD session for staff on the processes of Shared Kai time and how to create whanaungatanga. This has resulted in greater consistency across different form classes.</p> <p>Working with PB4L group to encourage ownership of our School Values, Respect &amp; Responsibility</p> <p>Review of Kai Time led to a change in the school day and feedback to the providers on hot meals.</p>
<p>Role of Form Teacher</p> <ul style="list-style-type: none"> <li>• Wellbeing</li> <li>• Form time focus</li> <li>• Fostering</li> </ul>	<p>Achievement - Tracking credits Annual Target - 14+ credits Checking for support Pastoral</p> <ul style="list-style-type: none"> <li>• <i>Reinforcement of PB4L and how we can fit that into Kai Time</i></li> </ul>	<p>All Staff</p>	<p>Deans</p>	<p>Ongoing</p> <p>Group is intending to work <i>with PB4L group to encourage</i></p>

<p>positive relationships</p> <ul style="list-style-type: none"> <li>Academic Counselling</li> </ul>	<ul style="list-style-type: none"> <li>Group is working with PB4L team to support staff with behavioural management in Term 3.</li> <li>Looking at having a FOCUS for each week</li> </ul> <p>Early intervention Voice of students Subject choices Career Pathway - Using KAMAR for Academic Counselling Jules to support</p>			<p><i>ownership of our School Values, Respect &amp; Responsibility</i></p> <p>Academic Counselling in place before Option Choices is done</p>
<p>Culturally responsive</p>	<p>Different department taking ownership of a Language week Running activities for week, including students in organisation Simple vocabulary in different languages</p>	<p>Language dept</p>	<p>AH</p>	<p>Language weeks celebrated throughout the year and we celebrated our Refugees community during Refugees Week including a video shown at Junior Assembly and some students speaking about their experience</p>
<p>Tuakana/Teina</p>	<p>Mentoring groups Year 13/Y9 Year 12/10 - Y12 Deans keen to start this very soon. (yet to begin)</p> <p>Language department to start bringing Y9 together to teach/learn the Haka/Waiata</p> <p>Peer Mediation - Guidance Counsellor to run this programme - Programme not up and running yet Looking at inviting Y12 students interested to plan for 2022.</p> <p>Whanau Groups - Y10 Decision to use old Whanau Group names or new ones Proposed plan - 6 form classes</p>	<p>Deans</p> <p>Language dept</p> <p>TE</p>	<p>AH</p>	<p>Ongoing</p> <p><i>PST meetings in Term 2 Ran workshop for staff to upskill on PST conversations, very helpful Form teachers were given Academic Conversations to help them with PST conversations PST Attendance Data - identifying the person that</i></p>

	<p>divided into 3 Whanau groups and 2 form class per whanau</p> <p>3 DPs a Whanau group Assign staff to Whanau</p> <p>Looked at some programmes for students during the Breaks -</p> <ul style="list-style-type: none"> <li>• Radio Station</li> <li>• Sports competition between staff/students</li> <li>• Performances in hot spot</li> </ul>			<p><i>came for the meeting</i></p> <p><i>Data is being put together and will be made available to Staff</i></p>
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**Poutama:**

<b>Actions</b>	<b>Measures (outcomes, outputs, measures of success)</b>	<b>Responsible</b>	<b>Accountable</b>	<b>Progress Updates</b>
Growth Cycle	<a href="https://teachingcouncil.nz/professional-practice/professional-growth-cycle/professional-growth-cycle-zoom-webinars/">https://teachingcouncil.nz/professional-practice/professional-growth-cycle/professional-growth-cycle-zoom-webinars/</a>	SLT, HoD's	HR	Investigation commenced into the requirements of the Teaching Council and the PPTA with the view to construct or modify a low maintenance high impact model for teachers to follow. More follow up needed in 2022 before the Growth Cycle becomes mandatory in 2023.
Evaluation tool devised and shared in line with ERO guidelines	Develop greater consistency Ensure more accountability SLT and MLT ownership of self review.	SLT, HoD's, Deans	HR	Leave until 2022
Academic tracking / mentoring  <i>Achievement Focus Team</i>	<ul style="list-style-type: none"> <li>• Timeline of tracking devised.</li> <li>• Target groups created.</li> <li>• Student</li> </ul>	Class teachers Form teachers, HoD's & Deans, Jules	HR	Achievement Focus Team working towards the model: <a href="#">Achievement at Mangere</a> and focussing on:

	<p>Profiles are created and used to inform teacher and student outcomes</p> <ul style="list-style-type: none"> <li>• Targeted data release to specific audiences</li> </ul>			<ol style="list-style-type: none"> <li>1. Audience appropriate data <ul style="list-style-type: none"> <li>• Deans</li> <li>• Tutors</li> <li>• HoD's</li> <li>• SLT</li> <li>• Students</li> </ul> </li> <li>2. Tools to enable student ownership</li> <li>3. Intervention driven data</li> <li>4. Maximise the functionality of the new KAMAR utility</li> <li>5. Data timeline</li> </ol> <p>End of Term 1 held teaching staff PD on how to access and utilise Assay to share data with Form Classes in particular to enable and facilitate mentoring and tracking conversations between form teachers and students. Intended consequence; greater ownership of achievement by form teachers and students.</p> <p>Data tracking well at the end of Week 19 particularly Year 11. The team is currently focussing on data sharing with specific audiences. The next steps are for the schools data manager to share fortnightly SSA data with Senior Deans to 'Traffic Light' and then share with individual form teachers. The rationale behind this is to make student achievement data more visible and encourage teachers to engage more with the data and their students. Intended</p>
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				consequence: students taking ownership of their data and achievement. Goal: Consistency, accountability and achievement.
<p><i>MAnA Team</i> created - student and staff. Profile and mana of Maori raised. Mātauranga Māori embraced.</p>	<ul style="list-style-type: none"> <li>• Maori agency increases</li> <li>• NCEA L1-3 achievement on par with rest of college.</li> </ul>	<p>MAnA Team</p> <p>All staff</p>	HR	<p>Focus of the team is on raising mana within the college. PD planned around obligations of ToW for Wk 9. (Postponed until T2)</p> <p>Proposed whanau hui to be reinvented to include performance, kai and workshops for whanau.(Work in progress and probable for 2022)</p> <p>12 and 13 May, 2021 - MAnA led school wide PD on incorporation of Mātauranga Māori, Tātaiako, Ka Hikitia and inclusion of local contexts within curriculum. This involved a whole staff hikoi to the maunga to inform localised curriculum changes within each department.</p> <p>Since the successful hikoi and PD the group is re-evaluating priorities and looking to set new goals relating to supporting departments with the upcoming 'curriculum refreshing' and NCEA changes at Level 1 relating to matauranga Maori.</p>
<p>Transition team created for 2022 Liaison with feeder schools from Term 2 2021</p>	<p>Ensure improved transition for Year 8's to MC. Increased intake from CoL schools.</p>	Transition Team	HR	Leave until 2022

### Leadership Development:

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Progress Updates
Introduction to Leadership Coaching - two day workshop for middle leaders at the start of the year.	Improve the Coaching conversations in the school and help leaders to: <ul style="list-style-type: none"> <li>● exercise leadership with increased confidence and capability</li> <li>● address performance management issues constructively</li> <li>● enhance levels of motivation and commitment</li> <li>● support the development of others more effectively</li> <li>● provide difficult feedback while maintaining positive relationships</li> <li>● facilitate higher standards and results</li> </ul>	Middle Leaders	WB	Two day Introduction to Leadership Coaching completed at the start of the year by 30 middle and senior leaders.  Growth Coaching teams set up to continue to practice Coaching throughout the year.
Growth Coaching support from Education Group through the year.	See above	Middle Leaders	WB	Dates set for support throughout the year with Jan Hill.  First round of support completed with conversations focusing on a range of in school issues. Very good feedback from Jan Hill about the level of the issues that are being



				addressed and the ownership of the middle leaders towards their goals. Topics are <a href="#">here</a> .
Coaching Accreditation Programme - four day course for senior leaders	See above	SLT	WB	Dates set for September and November - postponed until 2022 due to lockdown.

### Property Priorities for 2021

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

Actions	Measures (outcomes, outputs, measures of success)	Responsible	Accountable	Progress Updates
<b>Long term:</b> Master plan for the school to cater for growth over the next 20+ years.	A comprehensive plan for the future of the school and a plan to stage the development over future years.	WB	BOT	Master plan was rejected by the design review panel (panel of architects reviews master plans for schools). Meeting between Board and new team of architects from Christchurch to discuss issues with the plan. Plan will be resubmitted to Design Review Panel in 2022.
<b>Long/Medium Term:</b> Kainga Ora / Developer Housing developments	Roll growth and community wide infrastructure improvements	WB	BOT	Progressive housing development continue in the area.  Traffic and transport infrastructure will be crucial upon completion and occupancy of new housing in the area.  Roll growth impact on school enrolment schemes
<b>Medium Term:</b> 5YA. Renewal July 2021.	Completed 5 Year Agreement to cater for the property needs of the school over the next 5 years.	WB	BOT	Recent 10YPP updates to security and alarm systems to be resubmitted to MoE.  10YPP amendments requiring Board update approval. Still awaiting 10YPP signoff at the

				end of the year.
<b>Medium Term:</b> Sir Keith Park Satellite Unit.	Plans for the integration of students from Sir Keith Park school into Mangere College.	WB	BOT	Blessing of refurbished rooms and powhiri welcome to students and staff on 5 August.  Sir Keith park students commenced classes from 9 August.
<b>Medium Term:</b> Land swap.	Land swap completed and ownership of new land at the front of school transferred to Mangere College	WB	BOT	Land swap approved and negotiations between MoE and Kainga Ora ongoing.
<b>Medium Term:</b> 4 new classrooms for roll growth.	New classrooms planned and construction started.	WB	BOT	Waiting on the results of the Master plan.
<b>Shorter term:</b> Admin refurbishment	Refurbishment completed so that admin is a welcoming space for visitors to the school and portrays a professional outlook for the school.  Refurbishment completed for Learning support.	WB	BOT	Staff relocation to temporary offices completed during Term 2 school holidays with staff adjusting to new locations.  MOE contract confirmation now awarded to CMG Ltd to complete refurbishment works.  Pre start meeting with contractor CMG Ltd on planned commencement of works anticipated from 30 August until 30 November.  Resource consent application for updated alarm and security systems not required.  Resource consent exemption application lodged for low bearing removal of walls currently awaiting Council reply.  Planned works during Term 3 school holidays include Boardroom, staffroom and LSC space.  Works well under way at the end of the year with an

				expected completion date in Jan 2022.
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## MANGERE COLLEGE

31 December 2021

### To Whom It May Concern

Kiwisport is a Government Funding initiative to support students participating in organised sport. In 2021, the school received total Kiwisport funding of \$16175.88 (excluding GST).

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

The number of students participating in organised sport in 2021 was 41% the school roll.

Yours faithfully

Tom Webb  
**Principal**  
**Mangere College**