

MAHURANGI COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 24

Principal: David Macleod

School Address: 2 Woodcocks Road, Warkworth

School Postal Address: PO Box 64, Warkworth

School Phone: (09) 425-8039

School Email: admin@mahurangi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Dean Iversen	Chair Person	Elected Jun 2019	VP: Publishing Company	March 2022
David Macleod	Principal ex Officio			
Jason Neely	Deputy Chair	Elected Jun 2019	Self-Employed	March 2022
Ihirangi Heke	Parent Rep	Elected Jun 2019	Consultant: Maori Health	March 2022
Peter Meafou	Parent Rep	Elected Jun 2019	Self-Employed	March 2022
Rachel O'Malley	Parent Rep	Elected Jun 2019	Director	March 2022
Nyree Norrington	Staff Rep	Elected Jun 2019	Teacher	March 2022
Jowan Nute	Student Rep	Elected October 2019	Student	September 2020
Rachel McGuire	Student Rep	Elected October 2020	Student	September 2021

Accountant / Service Provider: N/A

MAHURANGI COLLEGE

Annual Report - For the year ended 31 December 2020

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Mahurangi College

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees 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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Dean Iversen
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

28/05/2021
Date:

Anthony Giles
Full Name of Principal

[Signature]
Signature of Principal

28/05/2021
Date:

Mahurangi College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	16,572,003	15,526,949	15,076,904
Locally Raised Funds	3	996,150	1,517,273	1,587,889
Interest income		57,010	88,900	91,953
Gain on Sale of Property, Plant and Equipment		3,426	-	4,396
International Students	4	508,319	567,522	706,286
		<u>18,136,908</u>	<u>17,700,644</u>	<u>17,467,428</u>
Expenses				
Locally Raised Funds	3	673,702	1,015,277	1,202,554
International Students	4	508,106	568,340	579,774
Learning Resources	5	10,456,870	10,363,770	9,819,525
Administration	6	653,915	673,599	599,188
Finance		11,446	12,119	10,042
Property	7	3,839,277	3,484,431	3,543,688
Depreciation	8	476,211	480,000	461,044
Loss on Disposal of Property, Plant and Equipment		17,636	-	22,566
Transport		1,297,340	1,325,099	1,307,977
		<u>17,934,503</u>	<u>17,922,635</u>	<u>17,546,358</u>
Net Surplus / (Deficit) for the year		202,405	(221,991)	(78,930)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>202,405</u>	<u>(221,991)</u>	<u>(78,930)</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		4,095,485	4,091,090	4,174,415
Total comprehensive revenue and expense for the year		202,405	(221,991)	(78,930)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		58,397	-	-
Equity at 31 December	26	4,356,287	3,869,099	4,095,485
Retained Earnings		4,356,287	3,869,099	4,095,485
Equity at 31 December		4,356,287	3,869,099	4,095,485

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 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	455,785	459,070	911,942
Accounts Receivable	10	758,312	565,000	618,557
GST Receivable		42,991	45,000	42,207
Prepayments		100,630	50,000	65,647
Inventories	11	14,256	15,000	13,134
Investments	12	2,502,019	2,570,000	1,860,000
Funds Owed for Capital Works Projects	19	227,893	-	419,213
		<u>4,101,886</u>	<u>3,704,070</u>	<u>3,930,700</u>
Current Liabilities				
Accounts Payable	14	1,116,284	1,015,000	1,183,281
Revenue Received in Advance	15	641,990	945,000	919,055
Provision for Cyclical Maintenance	16	107,735	90,000	58,500
Finance Lease Liability - Current Portion	17	50,534	52,000	69,812
Funds held in Trust	18	4,696	5,000	14,532
Funds held for Capital Works Projects	19	7,138	-	-
Funds held on behalf of Mahurangi Transport Network Cluster	20	24,798	46,101	39,438
		<u>1,953,175</u>	<u>2,153,101</u>	<u>2,284,618</u>
Working Capital Surplus/(Deficit)		<u>2,148,711</u>	<u>1,550,969</u>	<u>1,646,082</u>
Non-current Assets				
Investments	12	-	-	155,396
Property, Plant and Equipment	13	2,644,297	2,681,130	2,732,365
		<u>2,644,297</u>	<u>2,681,130</u>	<u>2,887,761</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	373,844	300,000	336,703
Finance Lease Liability	17	62,877	63,000	101,655
		<u>436,721</u>	<u>363,000</u>	<u>438,358</u>
Net Assets		<u><u>4,356,287</u></u>	<u><u>3,869,099</u></u>	<u><u>4,095,485</u></u>
Equity	26	<u><u>4,356,287</u></u>	<u><u>3,869,099</u></u>	<u><u>4,095,485</u></u>

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 2020

		2020	2020 Budget (Unaudited)	2019
	Note	Actual \$	\$	Actual \$
Cash flows from Operating Activities				
Government Grants		4,637,933	4,276,949	4,283,675
Locally Raised Funds		1,016,932	1,567,273	1,602,672
Hostel		-	-	-
International Students		202,423	577,522	629,359
Goods and Services Tax (net)		(784)	(5,000)	(10,849)
Funds Administered on Behalf of Third Parties		(24,476)	(18,899)	(20,356)
Payments to Employees		(2,282,992)	(2,088,597)	(2,252,275)
Payments to Suppliers		(3,369,895)	(4,041,419)	(3,787,158)
Cyclical Maintenance Payments in the year		-	(20,000)	(5,697)
Interest Paid		(11,446)	(12,119)	(10,042)
Interest Received		66,325	98,900	106,798
Net cash from Operating Activities		234,020	334,610	536,127
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		3,426	1,522	(18,170)
Purchase of Property Plant & Equipment		(392,160)	(485,126)	(534,603)
Purchase of Investments		(486,623)	(270,000)	(229,407)
Proceeds from Sale of Investments		-	300,000	-
Net cash from/(to) Investing Activities		(875,357)	(453,604)	(782,180)
Cash flows from Financing Activities				
Furniture and Equipment Grant		58,397	-	-
Finance Lease Payments		(71,675)	(60,971)	(31,205)
Funds Held for Capital Works Projects		198,458	100,000	(272,184)
Net cash from/(to) Financing Activities		185,180	39,029	(303,389)
Net increase/(decrease) in cash and cash equivalents		(456,157)	(79,965)	(549,442)
Cash and cash equivalents at the beginning of the year	9	911,942	539,035	1,461,384
Cash and cash equivalents at the end of the year	9	455,785	459,070	911,942

The 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 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 2020

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 of Trustees (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 reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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 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.

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. 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 16.

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 13.

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.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

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.

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.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-

e) 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.

f) 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.

g) 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.

h) 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.

i) Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen consumables 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.

j) 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.

k) 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.

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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease (Photocopiers 5 years and Laptops 3 years)	Term of Lease
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international and grants received 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 international students, should the School be unable to provide the services to which they relate.

p) 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 Revenue and Expense.

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

q) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

s) 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.

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

t) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) 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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	2,660,230	2,578,216	2,485,866
Teachers' Salaries Grants	8,859,124	8,450,000	7,942,161
Use of Land and Buildings Grants	3,075,102	2,800,000	2,832,368
Other MoE Grants	543,492	282,644	361,972
Transport grants	1,327,288	1,380,589	1,364,065
Other Government Grants	106,767	35,500	90,472
	16,572,003	15,526,949	15,076,904

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$179,748 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	304,011	337,749	333,349
Activities	320,941	728,000	907,605
Trading	257,062	346,000	250,029
Fundraising	22,206	40,000	44,630
Other Revenue	91,930	65,524	52,276
	996,150	1,517,273	1,587,889
Expenses			
Activities	386,788	768,000	988,591
Trading	248,612	233,777	213,963
Fundraising (Costs of Raising Funds)	2,500	-	-
Other Locally Raised Funds Expenditure	35,802	13,500	-
	673,702	1,015,277	1,202,554
Surplus for the year Locally raised funds	322,448	501,996	385,335

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	35	40	52
Revenue			
International Student Fees	\$ 508,319	\$ 567,522	\$ 706,286
Expenses			
Commissions	66,332	85,739	104,939
Recruitment	499	32,000	22,114
International Student Levy	12,759	15,304	17,969
Employee Benefit - Salaries	386,460	400,306	400,254
Other Expenses	42,056	34,991	34,498
	<u>508,106</u>	<u>568,340</u>	<u>579,774</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>213</u>	<u>(818)</u>	<u>126,512</u>

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	433,547	652,388	467,546
Equipment Repairs	3,360	6,000	4,440
Information and Communication Technology	25,853	21,830	40,997
Library Resources	7,718	13,200	8,498
Employee Benefits - Salaries	9,955,712	9,616,111	9,235,452
Staff Development	30,680	54,241	49,410
Overseas Travel	-	-	13,182
	<u>10,456,870</u>	<u>10,363,770</u>	<u>9,819,525</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	13,917	14,000	13,525
Board of Trustees Fees	5,040	8,000	6,545
Board of Trustees Expenses	7,497	6,200	12,264
Communication	35,292	47,000	12,803
Consumables	33,941	36,000	43,015
Operating Lease	3,118	3,100	-
Legal Fees	1,236	-	-
Other	75,391	66,650	69,636
Employee Benefits - Salaries	412,399	422,849	412,595
Insurance	33,048	36,000	28,709
Service Providers, Contractors and Consultancy	33,036	33,800	96
	<u>653,915</u>	<u>673,599</u>	<u>599,188</u>

7. Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	31,283	35,000	23,793
Consultancy and Contract Services	7,844	5,600	15,721
Cyclical Maintenance Provision	86,376	45,000	67,720
Grounds	40,665	31,000	36,595
Heat, Light and Water	139,746	149,000	164,028
Rates	1,441	-	-
Repairs and Maintenance	139,355	129,500	131,582
Use of Land and Buildings	3,075,102	2,800,000	2,832,368
Security	18,450	10,000	21,946
Employee Benefits - Salaries	299,015	279,331	249,935
	<u>3,839,277</u>	<u>3,484,431</u>	<u>3,543,688</u>

The use of land and buildings figure represents 8% 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.

8. Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	98,005	105,000	86,263
Furniture and Equipment	204,759	200,000	208,689
Information and Communication Technology	75,765	70,000	63,390
Motor Vehicles	15,808	15,000	14,593
Textbooks	-	-	6
Leased Assets	71,631	75,000	74,656
Library Resources	10,243	15,000	13,447
	<u>476,211</u>	<u>480,000</u>	<u>461,044</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,000	1,000	1,000
Bank Current Account	326,785	370,093	785,942
Short-term Bank Deposits	128,000	87,977	125,000
Cash and cash equivalents for Statement of Cash Flows	<u>455,785</u>	<u>459,070</u>	<u>911,942</u>

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

The following notes should be used where applicable:

Of the \$455,785 Cash and Cash Equivalents, \$7,138 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$455,785 Cash and Cash Equivalents, \$8,111 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$455,785 Cash and Cash Equivalents, \$166,503 is held by the School on behalf of the Mahurangi Transport Network cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,455	5,000	-
Receivables from the Ministry of Education	2,438	-	-
Interest Receivable	6,451	10,000	15,766
Teacher Salaries Grant Receivable	743,968	550,000	602,791
	<u>758,312</u>	<u>565,000</u>	<u>618,557</u>
Receivables from Exchange Transactions	11,906	15,000	15,766
Receivables from Non-Exchange Transactions	746,406	550,000	602,791
	<u>758,312</u>	<u>565,000</u>	<u>618,557</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,828	5,000	5,101
School Uniforms	8,033	8,000	8,033
Canteen	1,395	2,000	-
	<u>14,256</u>	<u>15,000</u>	<u>13,134</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,502,019	2,570,000	1,860,000
Non-current Asset			
Long-term Bank Deposits	-	-	155,396
Total Investments	<u>2,502,019</u>	<u>2,570,000</u>	<u>2,015,396</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Reallocation	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	-	-	-	138,600	-	138,600
Buildings	1,172,848	26,878	-	(138,600)	(98,005)	963,121
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	1,074,404	136,242	(3,781)	-	(204,759)	1,002,106
Information and Communication Technology	117,762	61,494	-	-	(75,765)	103,491
Motor Vehicles	108,184	45,209	-	-	(15,808)	137,585
Textbooks	5	-	-	-	-	5
Leased Assets	166,778	13,619	(419)	-	(71,631)	108,347
Library Resources	92,384	10,483	(13,436)	-	(10,243)	79,188
WIP (Pontoon, T Block Computer Rm, Y10 Hoteo Camp, Z Courtyard)	-	111,854	-	-	-	111,854
Balance at 31 December 2020	2,732,365	405,779	(17,636)	-	(476,211)	2,644,297

The net carrying value of equipment held under a finance lease is \$108,347 (2020: \$166,778)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	138,600	-	138,600
Buildings	1,901,904	(938,783)	963,121
Building Improvements	-	-	-
Furniture and Equipment	3,272,650	(2,270,544)	1,002,106
Information and Communication Technology	303,588	(200,097)	103,491
Motor Vehicles	199,064	(61,479)	137,585
Textbooks	49,762	(49,757)	5
Leased Assets	295,635	(187,288)	108,347
Library Resources	170,483	(91,295)	79,188
WIP (Pontoon, T Block Computer Rm, Y10 Hoteo Camp, Z Courtyard)	111,854	-	111,854
Balance at 31 December 2020	6,443,540	(3,799,243)	2,644,297

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	969,136	292,253	(2,278)	-	(86,263)	1,172,848
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	1,096,675	211,244	(24,826)	-	(208,689)	1,074,404
Information and Communication Technology	136,853	44,299	-	-	(63,390)	117,762
Motor Vehicles	122,777	-	-	-	(14,593)	108,184
Textbooks	58	-	(47)	-	(6)	5
Leased Assets	119,899	137,669	(16,134)	-	(74,656)	166,778
Library Resources	100,917	11,246	(6,332)	-	(13,447)	92,384
WIP (Hlthms, Academy, Turf)	34,400	(34,400)	-	-	-	-
Balance at 31 December 2019	2,580,715	662,311	(49,617)	-	(461,044)	2,732,365

The net carrying value of equipment held under a finance lease is \$166,778 (2018: \$119,899)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	2,013,626	(840,778)	1,172,848
Building Improvements	-	-	-
Furniture and Equipment	3,380,748	(2,306,344)	1,074,404
Information and Communication Technology	242,094	(124,332)	117,762
Motor Vehicles	153,855	(45,671)	108,184
Textbooks	49,762	(49,757)	5
Leased Assets	297,658	(130,880)	166,778
Library Resources	334,674	(242,290)	92,384
Balance at 31 December 2019	6,472,417	(3,740,052)	2,732,365

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	233,978	160,000	204,696
Accruals	29,821	15,000	178,747
Employee Entitlements - Salaries	809,075	800,000	770,572
Employee Entitlements - Leave Accrual	43,410	40,000	29,266
	1,116,284	1,015,000	1,183,281

Payables for Exchange Transactions	1,116,284	1,015,000	1,183,281
	1,116,284	1,015,000	1,183,281

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	2,594	-	-
International Student Fees	577,700	920,000	883,596
Other	61,696	25,000	35,459
	<u>641,990</u>	<u>945,000</u>	<u>919,055</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	395,203	395,203	333,180
Increase/ (decrease) to the Provision During the Year	86,376	45,000	67,720
Use of the Provision During the Year	-	(50,000)	(5,697)
Provision at the End of the Year	<u>481,579</u>	<u>390,203</u>	<u>395,203</u>
Cyclical Maintenance - Current	107,735	90,000	58,500
Cyclical Maintenance - Term	373,844	300,000	336,703
	<u>481,579</u>	<u>390,000</u>	<u>395,203</u>

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	57,362	52,000	79,970
Later than One Year and no Later than Five Years	68,866	63,000	113,004
Later than Five Years	-	-	-
	<u>126,228</u>	<u>115,000</u>	<u>192,974</u>

18. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	4,696	5,000	14,532
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>4,696</u>	<u>5,000</u>	<u>14,532</u>

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

19. 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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Reroof: Staff & Workrooms Reroof	<i>completed</i>	(36,541)	43,913	234	-	7,138
A Block Student Toilet Refurb	<i>completed</i>	(55,800)	-	29,466	-	(85,266)
A Block Ladies Toilet Refurb	<i>completed</i>	(65,746)	-	-	-	(65,746)
R Block Flooring	<i>completed</i>	(15,208)	14,067	544	-	(1,685)
S1 Dance Flooring	<i>completed</i>	(14,138)	-	-	-	(14,138)
T1 Fume Extraction & Spraybooth	<i>completed</i>	(9,087)	-	-	111	(8,976)
Heat Pump Schoolwide	<i>completed</i>	(54,380)	54,880	500	-	-
Site: Stormwater Pipe Replavement (Gy	<i>completed</i>	(10,524)	10,236	544	-	(832)
E Block Roofing 6-9 & Walkway	<i>completed</i>	(14,983)	3,739	1,000	12,244	-
Canteen Project	<i>completed</i>	(14,969)	23,819	10,378	-	(1,528)
T5 Sub-Division	<i>completed</i>	(78,386)	85,050	31,897	-	(25,233)
Fitness Centre/New Gym	<i>in progress</i>	-	-	1,886	-	(1,886)
Z1 & Z2 Conversion	<i>completed</i>	(39,461)	44,059	17,589	-	(12,991)
Special Needs Project Works (LSC)	<i>in progress</i>	(612)	-	1,590	-	(2,202)
Sewer Drain Replacement	<i>in progress</i>	-	-	2,515	-	(2,515)
SIP: Field Drainage	<i>in progress</i>	-	-	4,895	-	(4,895)
Old Gym Window Replacement	<i>completed</i>	(9,378)	(1,301)	-	10,679	-
Totals		(419,213)	278,462	103,038	23,034	(220,755)

Represented by:

Funds Held on Behalf of the Ministry of Education

7,138

Funds Due from the Ministry of Education

227,893

(220,755)

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Reroof: Staff & Workrooms Reroof	<i>completed</i>	(12,117)	-	24,424	-	(36,541)
A Block Student Toilet Refurb	<i>in progress</i>	(30,330)	553,140	578,610	-	(55,800)
A Block Ladies Toilet Refurb	<i>in progress</i>	(49,118)	-	16,628	-	(65,746)
R Block Flooring	<i>in progress</i>	-	-	15,208	-	(15,208)
S1 Dance Flooring	<i>in progress</i>	(14,138)	-	-	-	(14,138)
T1 Fume Extraction & Spraybooth	<i>in progress</i>	(9,087)	-	-	-	(9,087)
Heat Pump Schoolwide	<i>in progress</i>	(6,776)	6,776	54,380	-	(54,380)
Site: Stormwater Pipe Replavement (Gy	<i>in progress</i>	-	-	10,524	-	(10,524)
E Block Roofing 6-9 & Walkway	<i>in progress</i>	-	33,648	48,631	-	(14,983)
Canteen Project	<i>in progress</i>	-	-	14,969	-	(14,969)
T5 Sub-Division	<i>in progress</i>	-	-	78,386	-	(78,386)
Z1 & Z2 Conversion	<i>in progress</i>	-	-	39,461	-	(39,461)
Special Needs Project Works (LSC)	<i>in progress</i>	-	-	612	-	(612)
Old Gym Window Replacement	<i>in progress</i>	(750)	61,953	70,581	-	(9,378)
A1 Media Conversion	<i>in progress</i>	(44,946)	44,946	-	-	-
Pool Roof Replacement	<i>in progress</i>	20,233	-	20,233	-	-
Totals		(147,029)	700,463	972,647	-	(419,213)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

(419,213)

419,213

20. Funds Held on Behalf of Cluster / Transport Network

Mahurangi College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	39,438	39,438	43,032
Funds Received from Cluster Members	15,459	18,510	13,802
Funds Received from MoE	1,327,288	1,380,589	1,364,065
Funds Spent on Behalf of the Cluster	1,317,949	1,352,998	1,338,429
Distribution of Funds			
Ahuroa	6,827	6,827	7,447
Kaipara Flats	1,982	1,982	2,168
Leigh	1,569	1,569	1,716
Horizon	1,587	1,587	1,733
Matakana	12,675	12,675	13,823
Warkworth	11,515	11,515	12,565
Snells Beach	3,283	3,283	3,580
Funds Held at Year End	24,798	46,101	39,438

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	38,503	53,124	75,577
Term Deposit < 3 months	128,000	120,000	-

Non Current Assets

Term Deposits	-	80,000	60,000
Receivables (incl GST)	34,416	35,000	34,531

Current Liabilities

Operating Creditors	134,671	130,000	130,670
Distribution due to Mahurangi College	41,450	77,023	-

Equity

24,798	46,101	39,438
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For Distribution:

Ahuroa	4,297	7,980	6,827
Kaipara Flats	1,249	2,317	1,982
Leigh	989	1,834	1,569
Horizon	997	1,855	1,587
Matakana	7,967	14,817	12,675
Warkworth	7,237	13,460	11,515
Snells Beach	2,062	3,838	3,283
	24,798	46,101	39,438

21. 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.

22. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,040	7,529
Full-time equivalent members	0.17	0.3
<i>Leadership Team</i>		
Remuneration	669,498	611,818
Full-time equivalent members	5	5
Total key management personnel remuneration	674,538	619,347
Total full-time equivalent personnel	5.17	5.30

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
Benefits and Other Emoluments	5-10	5-10

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-120	14.00	6.00
120-140	3.00	0.00
	17.00	6.00

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

23. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into contract agreements for capital works and completed projects indicate the amounts due to the school by the Ministry of Education under the 5 Year Allocation.

(Capital commitments at 31 December 2019: \$76,200)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	3,022	3,022
Later than One Year and No Later than Five Years	2,770	6,043
Later than Five Years	-	-
	<u>5,792</u>	<u>9,065</u>

26. 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.

27. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	455,785	459,070	911,942
Receivables	758,312	565,000	618,557
Investments - Term Deposits	2,502,019	2,570,000	2,015,396
Total Financial assets measured at amortised cost	<u>3,716,116</u>	<u>3,594,070</u>	<u>3,545,895</u>

Financial liabilities measured at amortised cost

Payables	1,116,284	1,015,000	1,183,281
Finance Leases	113,411	115,000	171,467
Total Financial Liabilities Measured at Amortised Cost	<u>1,229,695</u>	<u>1,130,000</u>	<u>1,354,748</u>

28. Events After Balance Date

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

29. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Analysis of Variance

for the year ended 31 December 2020

The three targets set by our Board in the Annual Plan for 2020 were:

- that in Y7/8 at least 85% of our students will be at or above the expected level in Reading, Writing and Mathematics
- that in Y11-13 our students will maintain pass rates for **NCEA levels 1-3** above the national pass rates for decile 7 (D7) schools and comparable to D10 schools
- that at least 65% of our Y13 students achieve **UE**

1. That in Y7/8 at least 85% of our students will achieve at or above the expected level in Reading, Writing and Mathematics.

Mahurangi College students at or above the expected level in **Year 7** were:

Reading	76%
Writing	71%
Mathematics	71%

Mahurangi College students at or above the expected level in **Year 8** were:

Reading	83%
Writing	76%
Mathematics	77%

These results are below target. The reason for this is because we have changed how we measure the “expected level”. Previously, under National Stds, it was determined downwards by whether the child was on track to gain NCEA L2 in Year 12. Now it is determined upwards by measuring against the Learning Progressions Framework. Under the old measure we had exceeded our target in all 3 areas in Y7 and in Y8.

2. That in Y11-13 our students will maintain pass rates for NCEA levels 1-3 above the national pass rate for Decile 7 schools and comparable to D10.

Mahurangi College confirmed NCEA Results 2019

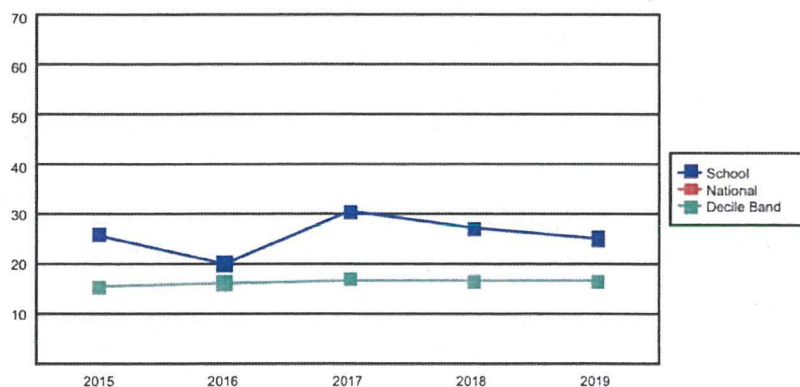
	2018 Mahura ngi	2019 Mahurangi	2019 Decile 7	Variation Decile 7	2019 Decile 10	Variation Decile 10
Level 1	82.1	89.6	79.2	+10.4	80.1	+9.5
Level 2	88.8	88.8	84.0	+4.8	83.6	+5.2
Level 3	79.9	79.6	73.8	+5.8	80.1	-0.5
UE	60.4	61.3	55.9	+5.4	70.9	-9.6
L1 Literacy	91.7	93.3	91.4	+1.9	92.2	+1.1
L1 Numeracy	91.7	93.3	89.8	+3.5	90.1	+3.2

Numbers of NCEA endorsed with Excellence (for Academic Blues)

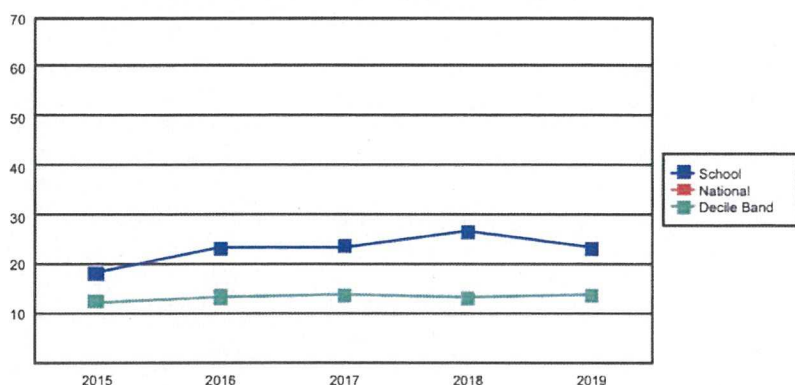
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Level 1	9	17	20	27	29	32	39	48	45	42
Level 2	12	10	13	20	19	25	29	40	38	37
Level 3	2	4	5	9	12	13	12	20	18	18
Total for year:	23	31	38	56	60	70	80	108	101	97

The Percentage achieving excellence at each level compared to D7:

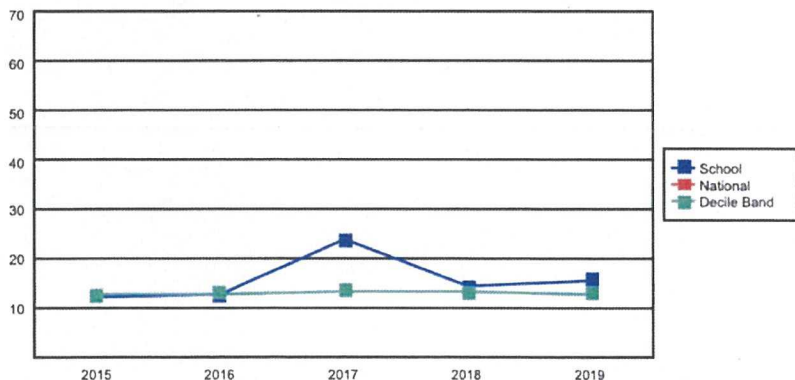
Year 11 NCEA Level 1 - Excellence



Year 12 NCEA Level 2 - Excellence



Year 13 NCEA Level 3 - Excellence



Some of the strategies which contributed to these excellent results were:

- accountability for each course to be at or above D7 pass rates
- an emphasis within faculties on differentiation in the classroom for the different levels of capability from achieved through to excellence
- a strong programme of PLD for staff
- a school-wide focus on Priority Learners
- learning action plans for our Maori and Pasifika students
- a mentoring programme for our Level 2 Pasifika students

3. That at least 65% of our Y13 students achieve University Entrance (UE).

Our University Entrance pass rate was 61.3% in 2019. This was 3.7% below our target of 65% but it was 5.4% above the national decile 7 UE pass rate of 55.9%.

In addition to this, unlike in many other relatively high decile schools, many of our Y13 students take legitimate and carefully targeted non-UE subjects and courses to prepare them well for their future non-university career Pathways (eg Hospitality Academy, Construction Academy and Gateway). We will continue to operate a strong academic programme throughout the school, our strong emphasis on gaining NCEA at each level with excellence and our strong emphasis on providing legitimate and useful courses for all our students.

The following students gained subject scholarships:

Geography: Leilani Jones, Ben Holland
 English: Sam Chitty
 Media: Sam Chitty, Robbie Ennis
 History: Sam Chitty
 Media: Ysabella Stevenson

NCEA, NCEA Endorsements, and UE

Reporting Population: NZ Domestic Years 11-13
 Cumulative Achievement Totals
 Enrolment Based Percentages
 Academic Years: 2015, 2016, 2017, 2018, 2019
 Data as at: 02/04/2020
 Decile: Display Selected as a Single Value
 Student Type: Regular Student
 Including Students with Short Enrolments: No
 Student Gender: Display Selected as a Single Value
 Not Showing Endorsements
 Not Showing Ethnicity
 Showing Year Level

Base School / Region: Mahurangi College in Auckland
 Base Decile Range: All
 Base Student Type: Regular Student
 Base Including Students with Short Enrolments: No
 Base School Gender Type: All
 Base Student Gender: All

Comparison School / Region: National
 Comparison Decile Range: 7-10
 Comparison Student Type: Regular Student
 Comparison Including Students with Short Enrolments: Yes
 Comparison School Gender Type: All
 Comparison Student Gender: All

Mahurangi College in Auckland											National										
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019		
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	
NCEA (Level 1)																					
Year 11	128	77.1	195	89.0	154	99.1	166	86.0	173	99.5	5,932	83.2	6,154	83.9	6,004	84.4	5,961	81.7	5,878	79.2	
Year 12	152	98.1	136	93.2	187	96.9	151	96.8	172	96.1	6,371	94.8	6,435	94.6	6,615	95.0	6,387	94.9	6,554	94.1	
Year 13	131	99.2	115	99.1	111	96.5	152	96.7	130	94.9	5,527	97.1	5,409	97.3	5,470	97.5	5,549	97.5	5,486	97.2	
NCEA (Level 2)																					
Year 11											111	1.6	122	1.7	139	2.0	95	1.3	109	1.5	
Year 12	138	89.0	125	85.6	174	99.2	143	90.5	159	98.8	5,670	84.4	5,962	86.2	5,968	85.7	5,749	85.4	5,849	86.0	
Year 13	129	97.7	115	99.1	110	95.7	152	96.7	130	94.9	5,419	95.2	5,303	95.4	5,382	96.0	5,436	95.5	5,393	95.6	
NCEA (Level 3)																					
Year 11											1	<0.1	4	0.1	5	0.1	1	<0.1	5	0.1	
Year 12			1	0.7							65	1.0	69	1.0	66	0.9	66	1.0	71	1.0	
Year 13	106	80.3	95	81.9	84	73.0	126	81.8	109	79.6	4,084	71.8	4,070	73.2	4,145	73.9	4,168	73.0	4,162	73.4	
University Entrance																					
Year 11											1	<0.1	1	<0.1	3	<0.1			4	0.1	
Year 12											60	0.9	71	1.0	46	0.7	49	0.7	46	0.7	
Year 13	89	67.4	77	66.4	73	63.5	96	62.3	84	61.2	3,270	57.5	3,223	58.0	3,226	57.5	3,201	56.2	3,156	55.9	

Literacy and Numeracy

Population: NZ Domestic Years 11-13
 Cumulative Achievement Totals
 Academic Years: 2015, 2016, 2017, 2018, 2019
 Data as at: 02/04/2020
 Decile: Display Selected as a Single Value
 Student Type: Regular Student
 Including Students with Short Enrolments: No
 Student Gender: Display Selected as a Single Value
 Not Showing Ethnicity
 Showing Year Level

Base School / Region: Mahurangi College in Auckland
 Base Decile Range: All
 Base Student Type: Regular Student
 Base Including Students with Short Enrolments: No
 Base School Gender Type: All
 Base Student Gender: All

Comparison School / Region: National
 Comparison Decile Range: 10
 Comparison Student Type: Regular Student
 Comparison Including Students with Short Enrolments: Yes
 Comparison School Gender Type: All
 Comparison Student Gender: All

Mahurangi College in Auckland											National										
		2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
		Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate	Qty	Rate
Year 11	Level 1 Literacy	154	92.8	210	95.9	161	94.2	177	91.7	180	92.2	5,589	83.3	5,854	83.5	5,860	83.3	6,022	82.6	6,371	82.2
	Level 1 Numeracy	151	91.0	205	93.6	156	91.2	177	91.7	180	91.3	5,541	92.5	5,755	91.9	5,759	91.7	5,886	90.6	6,227	90.1
	UE Literacy											76	1.3	85	1.4	98	1.6	120	1.8	125	1.8
	UE Literacy Reading			1	0.5							151	2.5	176	2.8	223	3.6	303	4.7	367	5.3
	UE Literacy Writing											83	1.4	99	1.6	126	2.0	163	2.5	158	2.3
	UE Numeracy	151	91.0	205	93.6	156	91.2	177	91.7	180	93.3	5,541	92.5	5,755	91.9	5,759	91.7	5,886	90.6	6,227	90.1
Year 12	Level 1 Literacy	153	98.7	143	97.9	188	97.4	155	96.1	173	96.6	5,402	94.6	5,878	95.3	5,968	95.2	6,009	95.6	6,101	94.8
	Level 1 Numeracy	153	98.7	140	95.9	188	97.4	154	97.5	173	96.6	5,395	94.5	5,839	94.8	5,940	94.7	5,979	95.2	6,052	94.1
	UE Literacy	94	60.6	91	62.3	127	65.8	103	65.2	105	58.7	3,962	69.4	4,435	71.9	4,360	69.5	4,544	69.1	4,305	67.7
	UE Literacy Reading	106	68.4	94	64.4	135	69.9	106	67.1	108	60.3	4,131	72.3	4,612	74.8	4,570	72.9	4,607	73.3	4,631	72.0
	UE Literacy Writing	110	71.0	103	70.5	139	72.0	110	69.6	120	67.0	4,452	78.0	4,900	79.5	4,882	77.9	4,935	77.6	4,874	75.8
	UE Numeracy	153	98.7	140	95.9	188	97.4	154	97.5	173	96.6	5,395	94.5	5,833	94.6	5,940	94.7	5,979	95.2	6,052	94.1
Year 13	Level 1 Literacy	132	100.0	115	99.1	114	99.1	152	98.7	130	94.9	5,123	96.7	5,273	96.7	5,487	96.1	5,461	96.2	5,485	96.1
	Level 1 Numeracy	131	99.2	115	99.1	112	97.4	152	98.7	132	96.4	5,113	96.5	5,257	96.4	5,478	95.9	5,441	95.8	5,471	95.9
	UE Literacy	159	82.6	100	86.2	96	83.5	128	83.1	98	71.5	4,662	88.0	4,667	84.7	4,837	86.5	4,848	85.4	4,837	84.8
	UE Literacy Reading	116	87.9	103	86.8	99	86.1	133	86.4	101	73.7	4,743	89.6	4,767	86.5	5,038	88.2	4,949	87.2	4,962	87.5
	UE Literacy Writing	110	83.3	102	87.9	101	87.8	132	85.7	102	74.5	4,689	88.5	4,761	86.4	5,011	87.8	4,955	87.3	4,958	86.5
	UE Numeracy	131	99.2	115	99.1	112	97.4	152	98.7	132	96.4	5,114	96.6	5,257	96.4	5,478	95.9	5,441	95.9	5,471	95.9

KIWISPORT REPORT 2020

Mahurangi Whakahi was our project name and the purpose was to increase the numbers of students participating in sports that were not game based ie climbing, boxing, kayaking. Improve the engagement of students through activities such as BeachVolleyball in order to raise interest in fun informal games and endeavour to spark enthusiasm from students to increase physical activity. Increase links with community and local feeder schools by providing opportunities in UWH & Waterpolo Have a go sessions to encourage new participants to the sport. And finally, continued Coach development through mentoring and support for our student coaches.

Through targeted Have a Go sessions we were able to recruit more players in different sports ie Climbing, UWH and Waterpolo, thus expanding the opportunities for students to participate in physical activities for the school. The direct result of these sessions has been the increase of participants in these codes.

30 senior students experienced a new sport of Waka Ama, through our local Waka Ama club. All students had up to 4 hours learning and participating in the new sport. It is envisioned that our school waka ama team that trains through the club will increase in numbers with added exposure.

We continued to develop student coaches by fostering a culture that both community and student coaches could enjoy and have the confidence and skills to effectively coach. We endeavoured to utilise our experienced community coaches through a mentor role to support beginner coaches, however due to the disrupted sport season from COVID-19, many sports did not get completely underway.

Lunchtime sport equipment and games for recreational play was made readily available for both senior and junior school students to have free access to during lunchtimes to enable more students to be more active more often. This was established following our lengthy lockdown period to encourage the students to get involved with a variety of different opportunities on offer. This was supported by our senior prefects and students in different NCEA classes.

Mahurangi College Principal's Annual Report 2020

Board of Trustees members, special guests, staff, parents, family members, and students; it is my pleasure to present to you the 59th annual Principal's Report on Mahurangi College, which also happens to be my final one:

*E nga mana
E nga reo
E nga tauira, kaiako, matua, manuhiri
Nau mai, haere mai
Haere mai ki runga o tenei kura
Tena koutou, tena koutou, tena koutou katoa*

A very warm welcome to you all tonight and to our special guests, including:
Our former Board Chair and associate Minister of Education, *Tracey Martin*
Our local Labour list MP, *Marja Lubeck*
Principal of Warkworth Primary school, *Mrs Cynthia Holden*
And principal of Matakana school and *Mr Darrel Goosen* and his wife Janet

Last year I reported back under the headings of our PRIDE values. Tonight I would like to do so a bit differently.

In 2016 we had our last ERO review, and as you will be aware it was an excellent report on the school. Later that year we had a Board election and most of the old Board stood down, so we had a largely new Board. Our chairperson, Tracey Martin, and our Deputy Chair, Steve Garner, both stayed on for a while to assist in the transition to a new Board. The new Board wanted to build on our previous successes and in order to do this we brought in a consultant from Australia, Mark Vincent, to assist with our strategic planning process for the next 4-5 years. He took a different approach to strategic planning and to community consultation from that which we had used in the past, and which was traditional in schools. In terms of the plan itself, rather than developing a series of KPIs, Key Performance Indicators, to measure success against our goals, he took a **project based approach** and out of that consultation came up with 33 projects for our school to work on over the next 4-5 years, and I will say more about these projects in a minute.

And in terms of community consultation, rather than putting out surveys, he preferred to gather together focus groups of parents, teachers, students and various ethnic groups within the school, and to meet with each group, without management and Board members present. Some of you were involved in these groups, and in doing this he gained unfiltered feedback and an openness of suggestions and ideas for the future. One of the questions he asked was around what was most important for our parents, and out of this he came up with 4 absolute priorities, which have guided our Board ever since. These priorities are:

1. Community Connection
2. Learning and Achievement
3. Sustainability
4. Student Wellbeing

And these 4 priorities will form the headings for my report tonight:

1. Community Connection

Obviously, this year was hugely disrupted by the global pandemic, and one of the activities that could not be run this year was the usual ANZAC day commemorations. However, last week at assembly we were very pleased to be able to welcome 9 members of the local RSA to assist in commissioning the new mosaics to accompany our Roll of Honour: 92 young men from our community who gave their lives in WW1 and WW2 to fight for our freedom and peace. We must not forget the privilege and the price of freedom, and nor must we forget our past. Joy Bell was the artist who worked with two of our senior art students in preparing these mosaics. She is the artist who made the clocktower in Warkworth town centre and her daughter, Rose Gannaway, was deputy head girl in 2014 and is now in her last year of medicine. Rose came back last year and spoke at our academic Blues, and it was after that occasion that we commissioned her mother Joy to do this mosaic.

We also have continued to develop strong community connections through our academies: Our Hospitality academy has been extremely well set up and led Debbie Hodder, who is also, unfortunately, retiring at the end of this year – retiring and she and her husband are shifting down to Masterton to be closer to their best friends, Tracey Martin and Ben. So we wish you well on this new adventure as well Debbie, and thank you for the amazing work you have done with our students over the past 4 years.

Our Construction Academy is run by our former Assistant Principal, Hugo Vaughan – he is also doing an amazing job in preparing our students for a future in the building trades, where the standard is not just OK, but is excellence – every product they make is sold to cover all the costs. This year the Y12 students have been working on building cabins for our year 10 camp, which I'll mention later, and the Y13 students have been building a Tiny House – last Friday 4 representatives of our local Bayleys Real estate came in to meet with our Board Chair and Mr Vaughan regarding a marketing plan for the tiny home and they will market and sell it on our behalf – another amazing community connection. *Video clips*

We have once again had 22 senior students doing one day a week of work placement, organised by Cath Johnston and Lori Yau, and many of these students have also done work ready courses. I want to pause here and mention one of these students in particular who have been associated with our Student Learning Centre throughout his time here at Mahu, and that is Ethan Whitham. Ethan could you come forward please. During the year Ethan gained excellence in his training as digger driver - *video*

Earlier projects under community engagement included a revamp of our school prospectus and website, and the work we did on developing our new set of school values. We have also over the past 4 years strengthened many other community connections, some of which will come out when I talk about our projects related to Sustainability and Wellbeing.

2. Learning and Achievement

It is becoming increasingly important to learners that their learning is relevant and that it should take place in such a way as to promote the so called 21st century skills of Collaboration and Problem Solving, so we have been very proud again this year of our students' achievement in various regional and national competitions:

- In Science our students again did extremely well in the North Harbour EPro8 competition, which stands for Engineering, Problem Solving and Innovation – we had several teams entered in the North Harbour competition who all did well, but one of these teams, *Excess*, came away with the top award. The students involved here were Joella Tomkins, Josh Perkinson, Alexander Rutherford and Josh Bowyer.
- In Business studies this year our students won 3 out of the 5 possible regional awards for Young Enterprise. Young Enterprise involves teams of senior students setting up and running their own real life small businesses. One of our teams, Annabelle McKenzie and Mackenzie Durrant, called *Laceration Fins*, won one of the 5 regional awards for **Promotion**; and one of our teams, called *Touch Cosmetics*, and consisting of Reiko Pham, Victor Dodiarto, Rizza Gracio, Liam Hughes, Christina Costa, won 2 of the 5 regional awards, for **Market Validation** and for **Communication**.
- Still with Business Studies, it was a wonderful privilege to have Tim Brown, the founder and CEO of from All Birds, share an inspirational message with our students earlier this year.
- In the arts, Willow Whitham and Perry Pitcher again led the team behind our student arts magazine, Vault, in publishing three excellent editions highlighting artwork, creative writing and articles by our students.
- And in Level 3 Technology we were again involved in the E-Velocity competition in which students make electric vehicles and compete against each other in various categories. In the past 3 years our students have done extremely well in these, last year winning 6 out of 8 regional awards and at the end of last year going on to win 2 out of 8 national awards. This year the competitions were postponed, the regional competition only taking place this last weekend at the Whenuapai Airbase. We had 4 teams entered and between them they took out all 8 out of 8 of the awards on offer:
 - "**Dark Knight**" (Ian Thyse, Kate Rowe, Trent Eagle and Emma North) who won "Fastest in Street circuit/Gymkhana Carts", "Best Economy Run Carts" and "UOA Most innovative Engineering".
 - "**After Burners**" (Ryan Torkler, Griffin Crawford, Alex Bindon, Tan Robertson, Cormac Blennerhassett and Caleb Ripley) who won "Fastest in Drag Race Carts", "UOA Most innovative Electronics" and the main "UOA Show Award".
 - "**E=MC Hammer**" (Nicholas Mulock-Houwer, Josh Bowyer and Alexander Rutherford)who won the "Fastest in Drag Race Bike" and "Fastest in Street circuit/Gymkhana Bike".
 - "**Rust -eze**" (Oliver Whittle-Pegg, Jacob Mathers, Aaron Heald, Cameron McMullen, Ethan Guerin, Jeremiah Saleupolu and Harrison Sterling) came third in the Drag race for carts.

Thank you to Mr Torckler for those photos. And a very special thank you to Mr Lenihan for his inspirational guidance, skill and hard work with these students.

As well as being relevant, and as well as teaching the 21st century skills of collaboration and problem solving, the learning in a school should also be academically rigorous with high expectations of every child. All parents want their children to leave college with the best qualifications they are capable of, which will open doors of opportunity for them into various courses and careers in the future.

So once again it was pleasing to see our students achieving above the decile 7 pass rate across all 6 levels of NCEA. Our Board has also requested I compare our results not just with other decile 7 schools but also with decile 10 schools, where the students come from homes with higher average incomes and with a higher proportion of parents having university degrees. Our students outperformed most decile 10 schools throughout the country in 4 of the 6 categories. It is important to also remember that we

offer alternative pathways for students who are not intending to go on to university. These are totally valid courses of learning in which the students will not gain UE, but they have undertaken and succeeded in a relevant and useful L3 pathway, such as in our Hospitality and Construction academies.

It is not just our pass rates at each level that are impressive, but also, as you can see, endorsements for excellence. In February each year we recognise these students by awarding academic blues, so this year we were very pleased to welcome back a past head girl, *Hannah Powell*, as our guest speaker. At this we awarded 97 academic blues to students in our senior school who had gained 50 or more credits in one year at excellence level.

Let's congratulate all our senior students on their NCEA results from last year.

These outstanding NCEA achievement results from 2019 also confirm that our students are extremely well taught in this school, that we look after our priority learners and that we do our best to look after the learning needs of every child in our school. *So let's also thank our teachers for their amazing dedication, care and passion in their teaching again this year.*

This year the learning has been hugely disrupted by COVID, but the teachers are telling me they are confident that our students will again achieve extremely well, so keep up the hard work students – do not slacken off but study hard and do your very best in these externals over the next few weeks.

3. Sustainability

This priority is about more than just getting the subject of sustainability up and running in our school, which we have done. It involves integrating sustainability across the curriculum and into our practices as a school, so that we are teaching our rangatahi, our young people who are our future leaders, how to care for our planet and live responsibility in a way that will not harm and destroy it for generations yet to come. We have started on this journey but still have much more to do.

Some of the programmes already underway include our tress for survival and assisting in various native planting programmes in our community, and our trapping programme on this side of the river. David Parker the Minister for environment visited us at the end of last term to look at some of the projects we had happening and have planned for the future, and he met with 3 different groups of students discussing a wide range of topics including protecting native bush, protecting our waterways, combatting climate change and even whether he drove an electric car, which he does.

In the next few weeks we will have our pontoon operational which will open up the reserve across the river for our students to restore. This year we have gained approval and signed a 10 year agreement with the Auckland Council, with right of renewal for another 10 years, granting us access to this restricted reserve for restoration and educational purposes, including setting up a living classroom on this site.

All 4 of these priorities are actually inter-connected and certainly our 4th priority is very strongly connected not just will community connection and academic success, but also with sustainability.

4. Wellbeing

The 4th priority is student wellbeing. This was chosen as a priority prior to the Gluckman report into youth mental health which showed that youth mental health issues have doubled in the last 10 years, and that this is a worldwide phenomenon. Many of today's youth have a sense of lostness and emptiness in their lives, and a lack of hope for the future, which previous generations have not had to the same extent.

This was actually chosen as the number 1 priority prior to COVID and the damage it has done, not just to trade, travel, education and to people's physical health, but also to people's mental health around the world.

We need to look after the health and wellbeing of our young people and to build much greater resilience in them. Previous generations have also faced devastating global pandemics, as well as wars and economic depression, but without this major collapse in mental health. Many factors have contributed to this, including new technologies and social media, climate change and family breakdown, but I think there is also a spiritual aspect in which today's generation more than any other, has lost their connection with our spiritual roots and with it their sense of identity.

Obviously building stronger resilience in our young people needs to be worked on in many different ways, but we started with a review of our pastoral systems, which included developing our pastoral waka for Mahurangi College and a Wellbeing Wheel to guide us along this journey.

Another of our wellbeing projects has been to work on extending our outdoor education programmes. We have strong camps in Y7, Y8 and Y9 and we have the Great Barrier camp at the start of Y13, but currently we have nothing at Y10, which is a critical point in young people's lives on their journey into adulthood. We have employed a project coordinator and are working with some supportive farmers on the Hoteo River to set up a 10 day outdoor learning experience for all our Y10s, away from cellphone reception and in which they will have to learn to live in groups and build resilience and character in their lives.

Another major way in which schools seek to support their young people in their growth in resilience and mental wellbeing, is through providing a *strong extra-curricular programme* where students can engage in sporting and cultural activities, that *enrich* their lives in many ways, through building friendships, providing purpose and fun, but also through learning to set high standards and overcome obstacles and difficulties along the way.

At the end of last year, after school had finished, the *community Pasifika Christmas celebration* took place in our school hall, with many of our students involved. Our school hosts this event but it is organised by the Mahurangi Community Trust and we were fortunate to have visits from politicians Carmel Sepeuloni, Mark Mitchell, Marja Lubeck and Tracey Martin, at various times throughout the afternoon. This event cannot take place this year, due to COVID, but in future years, if you get the opportunity to attend, even if for only a short period of time, you will not be disappointed. Here is a short extract from a combined Tuvalu and Kiribati group performance: *video*

In Music and Performing Arts we were unable to have our planned junior show this year and some other cultural activities were also cancelled, but we were very pleased that the **Auckland Regional secondary school dance championships** still went ahead.

Rather than taking place in a large central venue over one weekend it took place over several weeks and judges travelled between the 9 secondary schools entered and judged their performances within their school environment and without an audience.

There were 9 schools with strong dance programmes competing, and I'm sure you will agree that our students did extremely well, coming first in **6 of the 14** available categories: *Vanya Dunn*, who performed at last year's senior PG, came 1st in Y13 solo; *Kristel Davies*, who will perform for us later tonight, came 1st in Y12 solo; *Sophie Mahady* 3rd in Y12 solo; *Amali Shore* 1st in Y11 solo; *Maja Plesko* 1st in Y9 solo; *Mia Martin and Isabella Gipps* 1st in Y9/10 duo; and *Amali Shore and Anna Sollitt* 2nd in Y11-13 duo. Our *Momentum dance team* took out 1st place in the open team champions for "Overthinker". Absolutely outstanding results – let's congratulate our dance students and their teacher, *Miss Woodfield*.

In music one of our Y13 music students, Kate Popham, won first place in the Play it Strange, who loves who competition. Unfortunately our **Cultural Blues** evening could not take place this year, but at the end of last term we did have a special socially distanced, *cultural blues assembly* at which we presented 13 Merit awards, 16 Blues and 8 Special awards. The top awards went to Maxwell Meale, Willow Whitham and Nasia McLennan.

In **sport** despite a hugely disrupted season, and most codes not being able to complete their competitions, we still had many outstanding achievements. These included at the end of last year national secondary schools' Athletics championships where Brianna Cadwallader came and Robbie McFarlane both won silver awards, Brianna in the 300m hurdles and Robbie in the Javelin, and at the start of this year 5 school records were broken at our school athletics day, including Cisco South jumping 1.8m in the senior boys' high jump.

Our usual *sporting blues evening* could also not take place, but 2 weeks ago we were able to have a sporting blues assembly at which we presented 27 blues to students who had achieved at regional or national level and 5 high achiever awards for national representation. Our sportsman of the year was *Tamatea Winiana* and our sportswoman of the year was *Chrysanthé Hawkin*, both of whom were integral members of our Senior Mixed Touch team, which came 2nd at the national secondary school competition at the last year, and both of whom made national teams in touch, and both of whom have numerous other sporting achievements including Tamatea being in our 1st XV rugby and Chrysanthé in our senior A netball team. The team of the year was our *senior Mixed Touch Team*, which came 2nd at the national secondary school championships at the end of last year, and who have again qualified for the nationals this year to be held in 4 weeks' time, so we wish the team well for that event. Our Snr A Netball qualified top 4 in North Harbour but unfortunately the season could not be completed. The 1st XV rugby won back the Murray Jones shield and did well in their televised game against Rangitoto College. The boys 1st XI soccer team was winning the A3 division of Auckland secondary school competition when it was called off. And our 1st XI boys hockey won the Lower north competition.

The inter-house activities were again keenly contested and a lot of fun, with Orange house ending up on top again this year after wins in Kahoot and Futsal, coming 2nd in basketball and 3rd in both athletics and swimming: Cody, Petra and Cormac - *Present trophy*

A special thank you also to our *head prefects* Leilani, Robbie, Coco and Alex. You have given excellent student leadership throughout the year, serving our students with energy and enthusiasm, and wasn't it wonderful to be able to finally get our school ball in last Saturday night after 2 deferrals, and what a great ball it was – well done to each of you.

I have been a teacher for 41 years, 24 of those as a principal, 6 years at my previous school and 18 years here at Mahu. I truly do feel very, very blessed to have been able to work in such a wonderful school and with so many amazing people.

My beautiful wife Joy and I have 4 sons, 3 of whom were taught here at Mahu and loved it, and 2 of them have gone on to become teachers, including our youngest Anthony, who is here tonight. One of the privileges of being a school teacher and principal is that you get to be at the same school as your children, and so got to coach all 4 of my boys for both cricket and rugby. The 3 who came here were all very fortunate to *Michael Winiana* as their 1st XV coach – thank you Michael – and the same 3 were also fortunate to be in a long succession of school productions with the amazing *Wendy Sutherland* – thank you Wendy.

- Grounds staff – our long servers, Mark Haining and Alistair Dunn, and our more recent additions, Craig and Frazer (with Dillan Kreig)
- Office staff – my amazing secretary for the last 15 years, *Lisa Bissett*, the only other person in the world who can read my handwriting, and all the LOLs (Lovely Office Ladies), including Carla Strachan our incredibly dedicated and capable Executive Officer.
- Board chairs and Board members – Colin Binsted, Tim Holdgate, Tracey Martin and Dean Iversen...

Senior management – Alistair Elder my DP for 17 years and now our international students director, Hugo Vaughan AP for 12 years and now Director of our Construction Academy, Ann Marinus also AP for 12 years, Cath Johnston AP for 8 years and now Y13 Dean and Careers advisor, and more recently Christina Merrick, Jon Blyth, Catherine Wynne and Keith Tennant. We have a particular style of working where we all express our views They have all become close friends

What now for me? Well life has many stages in it and I am ready for and looking forward to the next stage – I think retirement from being a school principal will still involve some work of some kind, possibly voluntary work, but hopefully it will also involve more time travelling with my beautiful wife Joy, who I love and appreciate every day, plenty of time in the garden, a bit more time out fishing, and hopefully lots more time with our grandchildren.

Senior students, it has been a real privilege to lead your school. This has been a messed up year, but you have coped well and given good leadership to our juniors. Thank you for that. I would like to wish you all the best for your external exams, starting next week. Thank you for your massive contribution to our school this year and over the past 7 years. May God bless each one of you and may you all continue to live out our school values with pride.

Mahuhukiterangi. **Ngā mihi nui.** Tena koutou katoa. Thank you.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MAHURANGI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Mahurangi College (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 22, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 28 May 2021. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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 opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

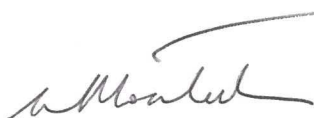
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *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 the School.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand