

# MANGERE BRIDGE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	1346
<b>Principal:</b>	Bernice Mata'utia
<b>School Address:</b>	Coronation Road, Mangere Bridge
<b>School Postal Address:</b>	P O Box 59040, Mangere Bridge, Manukau, 2151
<b>School Phone:</b>	09 636 7304
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Accountant / Service Provider:

Education  Services.  
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# MANGERE BRIDGE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Mangere Bridge School

## Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

*Nicola Owen*

Full Name of Presiding Member

*Nicola Owen*

Signature of Presiding Member

*12/5/25*

Date:

*Bernice Mata'utia*

Full Name of Principal

*B. Mata'utia*

Signature of Principal

*12/5/25*

Date:

# Mangere Bridge School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,371,662	4,019,425	4,067,186
Locally Raised Funds	3	116,219	30,400	192,849
Interest		12,729	8,000	10,621
Gain on Sale of Property, Plant and Equipment		-	-	107
Other Revenue		2,692	-	168
<b>Total Revenue</b>		<b>4,503,302</b>	<b>4,057,825</b>	<b>4,270,931</b>
<b>Expense</b>				
Locally Raised Funds	3	37,766	13,900	54,372
Learning Resources	4	3,058,113	2,809,643	2,995,104
Administration	5	311,286	265,747	295,821
Interest		3,859	5,000	5,988
Property	6	1,005,073	1,025,119	993,364
Loss on Disposal of Property, Plant and Equipment		1,466	-	299
<b>Total Expense</b>		<b>4,417,563</b>	<b>4,119,409</b>	<b>4,344,948</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>85,739</b>	<b>(61,584)</b>	<b>(74,017)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>85,739</b>	<b>(61,584)</b>	<b>(74,017)</b>

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

**Mangere Bridge School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		462,119	421,267	536,117
Total comprehensive revenue and expense for the year		85,739	(61,584)	(74,017)
Contributions from the Ministry of Education - Furniture and Equipment Grant		22,505	-	19
<b>Equity at 31 December</b>		570,363	359,683	462,119
Accumulated comprehensive revenue and expense		570,363	359,683	462,119
<b>Equity at 31 December</b>		570,363	359,683	462,119

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.

**Mangere Bridge School**  
**Statement of Financial Position**  
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	386,167	168,171	236,998
Accounts Receivable	8	257,651	200,997	226,044
GST Receivable		39,399	7,369	11,857
Prepayments		46,320	16,578	17,085
Inventories	9	-	31,093	-
Funds Receivable for Capital Works Projects	15	144,187	-	7,799
		<b>873,724</b>	<b>424,208</b>	<b>499,783</b>
<b>Current Liabilities</b>				
Accounts Payable	11	494,373	231,046	263,894
Revenue Received in Advance	12	27,106	-	6,669
Provision for Cyclical Maintenance	13	87,665	98,727	112,000
Finance Lease Liability	14	25,526	32,688	31,744
		<b>634,670</b>	<b>362,461</b>	<b>414,307</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>239,054</b>	<b>61,747</b>	<b>85,476</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	499,865	414,726	557,111
		<b>499,865</b>	<b>414,726</b>	<b>557,111</b>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	161,034	88,693	147,420
Finance Lease Liability	14	7,522	28,097	33,048
		<b>168,556</b>	<b>116,790</b>	<b>180,468</b>
<b>Net Assets</b>		<b>570,363</b>	<b>359,683</b>	<b>462,119</b>
<b>Equity</b>		<b>570,363</b>	<b>359,683</b>	<b>462,119</b>

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



**Mangere Bridge School**  
**Statement of Cash Flows**  
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,130,574	951,196	983,870
Locally Raised Funds		137,991	30,400	163,582
International Students		1,235	-	3,235
Goods and Services Tax (net)		(27,542)	-	(4,488)
Payments to Employees		(550,004)	(512,816)	(606,883)
Payments to Suppliers		(528,305)	(523,559)	(432,312)
Interest Paid		(3,859)	(5,000)	(5,988)
Interest Received		12,729	8,000	10,621
Net cash from/(to) Operating Activities		172,819	(51,779)	111,637
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(49,258)	(5,033)	(105,627)
Net cash from/(to) Investing Activities		(49,258)	(5,033)	(105,627)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		22,505	-	19
Finance Lease Payments		(26,324)	(35,015)	(33,927)
Funds Administered on Behalf of Other Parties		29,427	-	4,898
Net cash from/(to) Financing Activities		25,608	(35,015)	(29,010)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>149,169</b>	<b>(91,827)</b>	<b>(23,000)</b>
Cash and cash equivalents at the beginning of the year	7	236,998	259,998	259,998
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>386,167</b>	<b>168,171</b>	<b>236,998</b>

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

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

# Mangere Bridge School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



#### *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 10.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

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

##### **Other Grants where conditions exist**

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

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

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Board-owned Buildings	40 years
Building Improvements	6-40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-8 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

### **k) 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 and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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 surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **l) 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.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

#### **n) Revenue Received in Advance**

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

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

#### **o) 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.

#### **p) Funds held for Capital works**

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

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

#### **q) Shared Funds**

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

#### **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 is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

#### **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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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



**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**u) 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.

**v) Budget Figures**

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

**w) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,121,728	958,326	971,121
Teachers' Salaries Grants	2,472,166	2,275,702	2,348,135
Use of Land and Buildings Grants	767,706	785,397	738,685
Other Government Grants	10,062	-	9,245
	<u>4,371,662</u>	<u>4,019,425</u>	<u>4,067,186</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	20,012	3,000	22,748
Fees for Extra Curricular Activities	10,213	9,400	23,581
Trading	24,985	-	42,572
Fundraising and Community Grants	59,774	18,000	100,713
International Student Fees	1,235	-	3,235
	<u>116,219</u>	<u>30,400</u>	<u>192,849</u>
<b>Expense</b>			
Extra Curricular Activities Costs	6,310	4,900	7,857
Trading	22,429	-	38,281
Fundraising and Community Grant Costs	9,027	9,000	8,234
	<u>37,766</u>	<u>13,900</u>	<u>54,372</u>
<b>Surplus for the year Locally Raised Funds</b>	<u>78,453</u>	<u>16,500</u>	<u>138,477</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	126,597	120,094	98,116
Employee Benefits - Salaries	2,797,451	2,545,549	2,745,648
Staff Development	21,951	32,000	34,612
Depreciation	111,467	109,000	112,547
Other Learning Resources	647	3,000	4,181
	<u>3,058,113</u>	<u>2,809,643</u>	<u>2,995,104</u>

During the year ended 31 December 2024, the Principal travelled to Niue Island at a cost of \$4,430 to attend Tautai o Le Moana Nuie Study Tour. The costs were funded by the Principal Wellbeing Fund.

## 5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,040	7,900	7,557
Board Fees and Expenses	15,311	14,500	16,844
Operating Leases	2,616	-	1,470
Legal Fees	4,500	-	13,125
Other Administration Expenses	63,740	40,160	59,581
Employee Benefits - Salaries	188,097	178,697	171,563
Insurance	12,842	12,000	13,201
Service Providers, Contractors and Consultancy	13,140	12,490	12,480
	<u>311,286</u>	<u>265,747</u>	<u>295,821</u>

## 6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	(5,572)	39,293	39,293
Heat, Light and Water	58,929	26,000	25,419
Repairs and Maintenance	53,463	35,657	59,836
Use of Land and Buildings	767,706	785,397	738,685
Employee Benefits - Salaries	58,454	64,272	52,849
Other Property Expenses	72,093	74,500	77,282
	<u>1,005,073</u>	<u>1,025,119</u>	<u>993,364</u>

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

## 7. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	386,167	168,171	236,998
Cash and cash equivalents for Statement of Cash Flows	<u>386,167</u>	<u>168,171</u>	<u>236,998</u>

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

Of the \$386,167 Cash and Cash Equivalents, \$27,106 of Revenue Received in Advance is held by the school, as disclosed in note 12.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	17,149	31,509
Receivables from the Ministry of Education	23,194	-	-
Teacher Salaries Grant Receivable	234,457	183,848	194,535
	<u>257,651</u>	<u>200,997</u>	<u>226,044</u>
Receivables from Exchange Transactions	23,194	17,149	31,509
Receivables from Non-Exchange Transactions	234,457	183,848	194,535
	<u>257,651</u>	<u>200,997</u>	<u>226,044</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	-	31,093	-
	<u>-</u>	<u>31,093</u>	<u>-</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Board-owned Buildings	4,525	-	-	-	(249)	4,276
Building Improvements	79,374	12,860	-	-	(4,970)	87,264
Furniture and Equipment	308,499	33,692	-	-	(46,014)	296,177
Information and Communication Technology	97,003	8,699	(1,466)	-	(27,221)	77,015
Leased Assets	61,244	-	-	-	(32,151)	29,093
Library Resources	6,466	436	-	-	(862)	6,040
	<u>557,111</u>	<u>55,687</u>	<u>(1,466)</u>	<u>-</u>	<u>(111,467)</u>	<u>499,865</u>

The net carrying value of equipment held under a finance lease is \$29,093 (2023: \$61,244)

### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Board-owned Buildings	10,002	(5,726)	4,276	10,002	(5,477)	4,525
Building Improvements	163,003	(75,739)	87,264	150,143	(70,769)	79,374
Furniture and Equipment	661,265	(365,088)	296,177	628,239	(319,740)	308,499
Information and Communication Technology	202,215	(125,200)	77,015	203,362	(106,359)	97,003
Leased Assets	91,437	(62,344)	29,093	123,567	(62,323)	61,244
Library Resources	29,990	(23,950)	6,040	29,554	(23,088)	6,466
	<u>1,157,912</u>	<u>(658,047)</u>	<u>499,865</u>	<u>1,144,867</u>	<u>(587,756)</u>	<u>557,111</u>

## 11. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	234,428	15,149	31,306
Accruals	11,040	7,337	7,557
Employee Entitlements - Salaries	234,457	183,848	194,535
Employee Entitlements - Leave Accrual	14,448	24,712	30,496
	<u>494,373</u>	<u>231,046</u>	<u>263,894</u>

Payables for Exchange Transactions	494,373	231,046	263,894
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>494,373</u>	<u>231,046</u>	<u>263,894</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	27,106	-	6,669
	<u>27,106</u>	<u>-</u>	<u>6,669</u>

## 13. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	259,420	148,127	220,127
Increase to the Provision During the Year	35,553	39,293	39,520
Use of the Provision During the Year	-	-	-
Other Adjustments	(46,274)	-	(227)
Provision at the End of the Year	<u>248,699</u>	<u>187,420</u>	<u>259,420</u>
Cyclical Maintenance - Current	87,665	98,727	112,000
Cyclical Maintenance - Non current	161,034	88,693	147,420
	<u>248,699</u>	<u>187,420</u>	<u>259,420</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.



#### 14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	27,130	32,688	35,603
Later than One Year and no Later than Five Years	7,752	28,097	34,882
Future Finance Charges	(1,834)	-	(5,693)
	<u>33,048</u>	<u>60,785</u>	<u>64,792</u>
<b>Represented by</b>			
Finance lease liability - Current	25,526	32,688	31,744
Finance lease liability - Non current	7,522	28,097	33,048
	<u>33,048</u>	<u>60,785</u>	<u>64,792</u>

#### 15. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
NIWA January Flooding Event	241111	(7,799)	44,488	(36,689)	-	-
5YA Roofing Project	250417	-	-	(134,558)	-	(134,558)
Toilet Refurb & Carpet/Vinyl/Pinboard Replace	250418	-	-	(9,629)	-	(9,629)
Totals		<u>(7,799)</u>	<u>44,488</u>	<u>(180,876)</u>	<u>-</u>	<u>(144,187)</u>

##### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(144,187)

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
SIP Funding: All Weather Canopy	222446	4,200	-	(4,200)	-	-
LSC Conversion	219803	(16,897)	14,731	2,166	-	-
NIWA January Flooding Event	241111	-	-	(7,799)	-	(7,799)
Totals		<u>(12,697)</u>	<u>14,731</u>	<u>(9,833)</u>	<u>-</u>	<u>(7,799)</u>

##### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(7,799)



## 16. 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 conditions 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.

## 17. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,830	4,648
<i>Leadership Team</i>		
Remuneration	675,361	938,401
Full-time equivalent members	5.56	8.50
Total key management personnel remuneration	<u>679,191</u>	<u>943,049</u>

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5.00	4.00
110 - 120	2.00	1.00
	<u>7.00</u>	<u>5.00</u>

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

## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$546,301 (2023: \$2,201) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
5YA Roofing Project	61,930
Toilet Refurb & Carpet/Vinyl/Pinboard Replace	484,371
<b>Total</b>	<b>546,301</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

## 21. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	386,167	168,171	236,998
Receivables	257,651	200,997	226,044
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	643,818	369,168	463,042

### Financial liabilities measured at amortised cost

Payables	494,373	231,046	263,894
Finance Leases	33,048	60,785	64,792
Total financial liabilities measured at amortised cost	527,421	291,831	328,686

## 22. Events After Balance Date

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

## 23. Comparatives

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

# Independent auditor's report

## **To the readers of the financial statements of Mangere Bridge School for the year ended 31 December 2024**

The Auditor-General is the auditor of Mangere Bridge School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington 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 19, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2024, and
  - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 12 May 2025. This is the date at which our opinion is expressed.

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

### **Basis for 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 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 arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 35 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 (including International Independence Standards) (New Zealand) (PSE 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand

## Mangere Bridge School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Nicola Owen	Presiding Member	Select one	Sep 2025
Bernice Mata'utia	Principal	ex Officio	
Simon Hughes	Parent Representative	Elected	Sep 2025
Piki Diamond	Parent Representative	Elected	Sep 2025
Susana Guttenbeil	Parent Representative	Elected	Sep 2025
Konrad Kurta	Parent Representative	Elected	Sep 2025
Fale Lea'aetalafo'ou	Parent Representative	Elected	Mar 2024
Hamish Peart	Parent Representative	Elected	Feb 2024
Maxine Inu	Staff Representative	Elected	Sep 2025
Dale Munro	Staff Representative	Elected	Jan 2024

## **Mangere Bridge School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$5,901 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Mangere Bridge School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of Variance 2024		
School Name:	Mangere Bridge School	School Number: 1346
Strategic Aim:	To deliver inclusive and effective practice in reading, writing and maths that engages all students to achieve equitable and excellent outcomes.	

## Analysis of Variance Reporting Reading 2024

Annual Aim:	The annual aim is for 70% of all MBS students working at or above curriculum level in reading with a specific focus on providing effective procedures, systems and programmes that support culturally and linguistically diverse students to reach their full potential.
Target: 2024	The following are the annual targets: 70% of all MBS students to achieve at or above curriculum level. 70% of all Pasifika students to achieve at or above curriculum level. 70% of all Māori students to achieve at or above curriculum level. 70% of all Year 0 - 6 students to achieve at or above curriculum level
Baseline Data: EOY 2023	According to the Overall Teacher Judgements (OTJ's) which are based on multiple sources of evidence collected such as standardised tests, learning conversations, referenced testing and observations the end of year 2023 data indicates the following: <b>In Reading a total of 52%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa) <b>In Writing a total of 43%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa) <b>In Mathematics a total of 57%</b> students achieving at and above curriculum level. (Including Te Hiaroa)



<b>Actions</b> <i>What did we do? -</i>	<b>Outcomes</b> <i>What happened? -</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>*The leadership team and teachers analysed the mid-year student achievement data and discussed next steps in staff and whanau/team hui.</p> <p>*The Leadership team analysed the EOY student achievement data in staff hui and discussed school wide next steps</p> <p>*Teachers were involved in tracking and analysing student achievement data</p> <p>*The Leadership team met at the beginning and mid-year to discuss an action plan and next steps.</p> <p>*Teachers shared student achievement and identified specific needs and recommendations to inform planning</p> <p>*Staff Hui involved school wide moderation in reading using the reading learning progressions framework and PaCT</p> <p>*Reading Recovery to support at risk readers</p> <p><b>*ALL (Accelerated Literacy Learning) groups school wide working with the Deputy Principal</b></p> <p>*ELL Support with TA's working closely alongside ESOL students</p> <p>*Review of student's attendance and whanau engagement process to improve engagement specifically for Māori and Pasifika learners.</p> <p>*BSLA Better Start Literacy Approach for Years 1 – 3 students in Pihiwaka and BSLA training for teachers and teacher aides</p> <p>*Leadership Professional Development on evidence-based research Teaching</p>	<p>The EOY Reports on Student progress and achievement 2024 highlighted the following:</p> <p><b>In Reading a total of 69% students achieving at and above curriculum level. (Excluding Te Hiaroa)</b></p>	<p>*New Entrant students are arriving at school with very low literacy foundation skills specifically in oral language.</p> <p>*Increase in English Second language learners and students with diverse speech language needs at MBS</p> <p>*Increase in students entering school with neurodiverse and high needs who required a primary focus on school readiness and transition to school.</p> <p>*Lack of Attendance and Whanau Engagement has impacted on literacy acquisition and progress</p> <p>*Increase in class size numbers</p>	<p>To set specific literacy goals that align with the Annual Implementation Plan 2025</p> <p>To provide ongoing training for all junior teachers to deliver BSLA Better Start Literacy Approach</p> <p>To provide training for teacher aides to support teachers to deliver BSL Better Start Literacy Approach</p> <p>To continue implementing an average of one hour a day of reading.</p> <p>To induct new staff to understand and recognise MBS reading expectations and norms.</p> <p>To schedule staff professional development to support the implementation of the Curriculum refresh and Structured Literacy approaches using the new curriculum and according to MOE guidelines and legislation.</p> <p>To continue using the Learning Progression Framework LPF and PaCT tool for moderating student's progress in reading.</p> <p>To review assessment data and reporting timeline.</p> <p>To schedule and continue class observations in reading and provide constructive feedback with next steps supported by Professional Growth Cycle coaches and leadership team.</p> <p>To continue to reference professional readings using evidence-based research.</p> <p>To provide whanau engagement programmes and literacy workshops to</p>



<p>to the Northeast' Relationships First Russel Bishop</p> <p>*Professional Growth Cycle conversations including Observations and feedback</p>		<p>target Māori and Pasifika whanau to be fully engaged.</p> <p>To monitor and gather attendance data of whanau and provide opportunities to engage using internal and external resources through MOE and other providers.</p> <p>To provide resources for teachers and whanau with students who have moderate to high learning and behaviour needs through MOE funding, Learning Support, and external agencies.</p> <p>To sustain the MBS way to improve positive behaviour and learning.</p> <p>To review and implement the Pacific Education Plan and Māori Achieving Strategic Plan in collaboration with whanau through Community Hui and Pasifika Fono</p> <p>To review the Teaching and Learning site for Reading.</p> <p>To apply for funding for the ALL-Accelerated Literacy for Learning to support literacy in the school for our students of need</p>
<p><b>Planning for next year: Targets for Reading in 2025</b></p> <p>The following are the annual targets in Reading:</p> <p><b>80% of all MBS students</b> to achieve at or above curriculum level.</p> <p><b>75% of all Māori students</b> to achieve at or above curriculum level.</p> <p><b>75% of all Pasifika students</b> to achieve at or above curriculum level.</p>		

# Analysis of Variance Reporting Writing 2024

Annual Aim:	The annual aim is for 70% of all MBS students working at or above curriculum level in writing with a specific focus on providing effective procedures, systems and programmes that support culturally and linguistically diverse students to reach their full potential.
Target: 2024	The following are the annual targets: 70% of all MBS students to achieve at or above curriculum level. 70% of all Pasifika students to achieve at or above curriculum level. 70% of all Māori students to achieve at or above curriculum level. 70% of all Year 0 - 6 students to achieve at or above curriculum level
Baseline Data: EOY 2023	According to the Overall Teacher Judgements (OTJ's) which are based on multiple sources of evidence collected such as standardised tests, learning conversations, referenced testing and observations the end of year 2022 data indicates the following: <b>In Reading a total of 52%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa) <b>In Writing a total of 43%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa) <b>In Mathematics a total of 57%</b> students achieving at and above curriculum level. (Including Te Hiaroa)

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>*The leadership team and teachers analysed the mid-year student achievement data and discussed next steps in staff and whanau/team hui.</li> <li>*The Leadership team analysed the EOY student achievement data and discussed school wide next steps</li> <li>*Teachers were involved in tracking and analysing student achievement data</li> <li>*The Leadership team met at the beginning and mid-year to discuss an action plan and next steps.</li> <li>*Teachers shared student achievement and identified specific needs and recommendations to inform planning</li> <li>*Staff Hui involved school wide moderation in writing using the writing learning progressions framework and PaCT</li> <li>*ELL Support with TA's working closely alongside ESOL students in writing</li> <li>*Review of student's attendance and whanau engagement process to improve engagement specifically for Māori and Pasifika learners</li> <li>*Writers Toolbox Programme implemented in Years 4 – 6 students in Koa</li> <li>*Leadership Professional Development on evidence-based research 'Teaching to the Northeast' Relationships First Russel Bishop</li> <li>*Professional Growth Cycle conversations including Observations and feedback</li> </ul>	<p>The EOY Reports on Student progress and achievement 2024 highlighted the following:</p> <p><b>In Writing a total of 57% students achieving at and above curriculum level. (Excluding Te Hiaroo)</b></p>	<ul style="list-style-type: none"> <li>*New Entrant students are arriving at school with very low literacy foundation skills specifically in oral language</li> <li>*Increase in English Second language learners and students with diverse speech language needs at MBS</li> <li>*Increase in students entering school with neurodiverse and high needs who required a primary focus on school readiness and transition to school.</li> <li>*Lack of Attendance and Whanau Engagement has impacted on literacy acquisition and progress</li> <li>*Increase in class size numbers</li> </ul>	<p>To set specific literacy goals that align with the Annual Implementation Plan 2025</p> <p>To provide ongoing training for all Koa teachers Years 4 – 6 to deliver Writers Toolbox.</p> <p>To continue implementing an average of one hour a day of writing.</p> <p>To induct new staff to understand and recognise MBS reading expectations and norms.</p> <p>To schedule staff professional development to support the implementation of the Curriculum and Structured Literacy approaches according to MOE guidelines and legislation.</p> <p>To continue using the Learning Progression Framework LPF and PaCT tool for moderating student's progress in writing.</p> <p>To review assessment data and reporting timeline.</p> <p>To schedule and continue class observations in writing and provide constructive feedback with next steps supported by Professional Growth Cycle coaches and leadership team.</p> <p>To continue to reference professional readings using evidence-based research.</p> <p>To provide whanau engagement programmes and literacy workshops to target Māori and Pasifika whanau to be fully engaged.</p> <p>To monitor and gather attendance data of whanau and provide opportunities to engage using internal and external resources</p>

			<p>To provide resources for teachers and whanau with students who have moderate to high learning</p> <p>To sustain MBS way to improve positive behaviour and learning.</p> <p>To review and implement the Pacific Education Plan and Māori Achieving Strategic Plan in collaboration with whanau</p> <p>To review the Teaching and Learning site for Writing.</p> <p>To apply for funding for the ALL-Accelerated Literacy for Learning to support literacy in the school for our students of need</p>
<b>Planning for next year: Targets for Writing 2025</b>			
<p>The following are the annual targets in Writing:</p> <p><b>70% of all MBS students to achieve at or above curriculum level.</b></p> <p><b>85% of all Māori students to achieve at or above curriculum level.</b></p> <p><b>70% of all Pasifika students to achieve at or above curriculum level.</b></p>			



# Analysis of Variance Reporting Mathematics 2024

Annual Aim:	<p>The annual aim is for 70% of all MBS students working at or above curriculum level in mathematics with a specific focus on providing effective procedures, systems and programmes that support culturally and linguistically diverse students to reach their full potential. To also support students to feel positive about learning mathematics and seeing themselves as capable mathematicians.</p>
Target: 2024	<p>The following are the annual targets:</p> <p>70% of all MBS students to achieve at or above curriculum level.</p> <p>70% of all Pasifika students to achieve at or above curriculum level.</p> <p>70% of all Māori students to achieve at or above curriculum level.</p> <p>70% of all Year 0 - 6 students to achieve at or above curriculum level</p>
Baseline Data: EOY 2023	<p>According to the Overall Teacher Judgements (OTJ's) which are based on multiple sources of evidence collected such as standardised tests, learning conversations, referenced testing and observations the end of year 2023 data indicates the following:</p> <p><b>In Reading a total of 52%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa)</p> <p><b>In Writing a total of 43%</b> students achieving at and above curriculum level. (Excluding Te Hiaroa)</p> <p><b>In Mathematics a total of 57%</b> students achieving at and above curriculum level. (Including Te Hiaroa)</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>*Curriculum Leader (DP) leading maths moderation school wide using the Maths learning progression framework/PaCT leading to increase teacher knowledge</li> <li>*Teacher Observations and in class support to strengthen effective practice</li> <li>*Continued to develop teacher capability in delivery of problem-solving maths</li> <li>*The leadership team and teachers analysed the mid-year student achievement data and discussed next steps in staff and whanau/team hui.</li> <li>*The Leadership team analysed the EOY student achievement data and discussed school wide next steps</li> <li>*Teachers were involved in tracking and analysing student achievement data</li> <li>*Teachers shared student achievement and identified specific needs and recommendations to inform planning</li> <li>*ELL Support for Teachers and Teacher aides working closely alongside ELL students</li> <li>*Review of student's attendance and whanau engagement process to improve engagement specifically for Māori and Pasifika learners</li> <li>*Leadership Professional Development on evidence-based research 'Teaching to the Northeast' Relationships First Russel Bishop</li> <li>*Professional Growth Cycle conversations including Observations and feedback</li> </ul>	<p>The EOY Report on Student progress and achievement 2024 highlighted the following:</p> <p><b>In Mathematics a total of 74% students achieving at and above curriculum level. (Including Te Hiaroa)</b></p>	<ul style="list-style-type: none"> <li>*New Entrant students are arriving at school with very low literacy foundation skills specifically in oral language impacting on communication and problem-solving skills</li> <li>*Increase in English Second language learners</li> <li>*Increase in students entering school with neurodiverse and high needs who required a primary focus on school readiness and transition to school.</li> <li>*Lack of Attendance and Whanau Engagement has impacted on progress</li> <li>*Increase in class size numbers</li> </ul>	<p>To set specific Mathematics goals that align with the Annual Implementation Plan 2025</p> <p>To provide ongoing professional development for all teachers in Mathematics</p> <p>To continue implementing an average of one hour a day of maths</p> <p>To induct new staff to understand and recognise MBS Mathematics expectations and norms.</p> <p>To schedule staff professional development to support the implementation of the Maths Curriculum and 'Maths No Problem' approach according to MOE guidelines and legislation.</p> <p>To provide a focus on Curriculum Days (TODs) and call-back days.</p> <p>To continue using the Learning Progression Framework LPF and PaCT tool for moderating student's progress in Mathematics.</p> <p>To review assessment data and reporting timeline.</p> <p>To schedule and continue class observations in Mathematics and provide constructive feedback with next steps supported by Professional Growth Cycle coaches and leadership team.</p> <p>To continue to reference professional readings using evidence-based research.</p> <p>To provide whanau engagement programmes to target Māori and Pasifika whanau to be fully engaged.</p> <p>To monitor and gather attendance data of whanau and provide opportunities to engage using internal and external resources through MOE and other providers.</p>

			<p>To provide resources for teachers and whanau with students who have moderate to high learning</p> <p>To sustain MBS way to improve positive behaviour and learning.</p> <p>To review and implement the Pacific Education Plan and Māori Achieving Strategic Plan in collaboration with whanau through Community Hui and Pasifika Fono</p> <p>To review the Teaching and Learning site for Mathematics.</p>
<b>Planning for next year: Targets for 2025</b>			
<p>The following are the annual targets in Mathematics:</p> <p><b>85% of all MBS students to achieve at or above curriculum level.</b></p> <p><b>85% of all Māori students</b> to achieve at or above curriculum level.</p> <p><b>80% of all Pasifika students</b> to achieve at or above curriculum level.</p>			

\*The school receives an 'Everyday Matters Report' each term which analyses attendance data.

The following Goal aligns with our MBS Strategic Goal 1 'Aroha' 'We Care' and the NELP National Education Learning Priority Objective 1 'Learners at the Centre' Priorities 1 and 2, Objective 2 'Barrier-free Access' and Priorities 3 and 4. The target for 2024 is to improve, shift and achieve an average of **90% attendance** for all students to attend school between 80 and 100% of the time with a particular focus on engaging effectively with Māori and Pacific families.



# How have we given effect to Te Tiriti o Waitangi

The Act provides, in section 127, that one of the primary objectives for Boards is to give effect to Te Tiriti o Waitangi through the following:

The Maangere Bridge School Board give effect to Te Tiriti o Waitangi through our school policies, plans and local curriculum which reflects tikanga Maaori, Maatauranga Maaori and te ao Maaori.

## **Maaori Bilingual Unit - Te Hiaroa**

Maangere Bridge School is located at the base of 'Te Pane o Mataaho', Maangere Mountain. We are proud to share and weave through the stories of our place and the people of our rohe. As a school we give effect to Te Tiriti o Waitangi through tikanga and a culture of where Te Ao Maaori and Te Reo is embraced, protected and cherished as taonga. A significant initiative that was established together with whaanau in 2018 is the Maaori Bilingual and Bilingual Unit 'Te Hiaroa' which has a roll growth of up to 50 + students. The staff are made up of 3 Kaiako/teachers, 1 Kaiwhina/teacher aide support, a Kaiarahi/team leader and we have now appointed a Tumuaiki Rua/Deputy Principal. All staff appointed in Te Hiaroa are fluent in Te Reo Maaori and understand Te Ao Maaori.

## **Strategic Planning**

Our strategic plan and goals identifies our three goals 'Aroha, Ako, Angitu' Together 'We care, We learn, We succeed' which focuses on achieving equitable outcomes for Maaori students. Our vision statement is 'Excellence and equity for all' where we believe all tamariki can succeed.

## **Te Reo Maaori Leader**

The school takes reasonable steps to make instruction available in tikanga Maaori and te reo Maaori. The school supports staff through learning Te Reo which is the Te Reo Maaori Leader who has begun leading Te Reo throughout the school and has supported our staff at the beginning of Staff hui/meetings by using correct pronunciation of Maaori words and sharing the history allowing our staff to model throughout the school. We use Waikato- Tainui double-vowel spelling instead of macrons for kupu Maaori in our communication with our whaanau that is shared school wide.

## **Poowhiri**

We welcome new staff, students and whaanau to the school with Poowhiri held twice a term at the beginning and mid-term. We are privileged to have manawhenua representation on our staff who lead our Poowhiri. The school waiata represents our school values 'Kotahitanga, Manaakitanga, Kaitiakitanga and Rangatiratanga'. The haka waiata represents the school vision 'Aroha, Ako, Angitu' 'Together



We care, We learn, We succeed!'

### **Karakia, Waiata and Basic Commands**

All teachers and students begin the day with the school karakia and waiata. The staff use basic commands and greetings in Te Reo as part of their everyday programme. Whole school assemblies, Staff and team meetings also begin with karakia. Whakatauki is included in Leadership meetings and Kotahitanga which is held once a week.

### **Kapahaka**

The school provides an opportunity for all students to participate in Kapahaka. Te Hiaroa has continued to have opportunities to perform and represented MBS at the Kuratahi Kapa Haka Competition at Te Kura Kaupapa Māori o Maangere.

### **Student Learning Inquiry**

The student learning inquiry concepts include a focus on learning more about Te Tiriti o Waitangi through the NZ Aotearoa Histories and Social Science Curriculum.

### **Pepeha**

Pepeha has been taught in lessons where students can recite their own pepeha and share with their buddy classes. The special celebrations throughout the year include Matariki and celebrating the Māori New Year planned by the teachers and integrated in the teaching and learning. Te Wiki o Te Reo Māori which is celebrated nationwide we use as a time to acknowledge the purpose and importance of protecting Te Reo an official language of Aotearoa New Zealand.

### **Planning**

We have a Te Reo Māori Yearly overview with a specific focus and achievement objective each term to guide our teachers. We have staff who have completed Te Reo Māori classes up to Level 4 and whānau who are also on a journey to learn Te Reo. Finally, all students who enrol at Maangere Bridge School are each given a one to one hui with the Tumukaki/principal during enrolment to support with understanding their child's needs and sharing our ngāa uara/school values. Our students who enrol in Te Hiaroa also meet with our Te Hiaroa Leader to discuss the partnership and commitment of the language and the culture. We continue to provide a safe, inclusive and culturally responsive lens that underpins Te Tiriti o Waitangi.