MACKENZIE COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	353
Principal:	Sam Nelson
School Address:	25 Kirke Street, Fairlie 7925
School Phone:	03 685 8603
School Email:	office@mackcollege.school.nz

Accountant / Service Provider: Solutions Services
Collaborative School Administration

MACKENZIE COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Mackenzie College

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Colin Andrew Jordan.	Samuel James Nelson
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
21 May 2026.	21.5.26
Date:	Date:

Mackenzie College
Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Colin Jordan	Presiding Member	Elected	Sep 2028
Sam Nelson	Principal	ex Officio	
Helen Johnson	Parent Representative	Elected	Sep 2028
Laim Cunnah	Parent Representative	Elected	Sep 2028
Rebecca Pearce	Parent Representative	Elected	Sep 2028
Odette Tocker	Parent Representative	Elected	Sep 2028
Jo Hurst	Parent Representative	Elected	Sep 2025
Hamish Johnson	Parent Representative	Elected	Sep 2025
Scott Harris	Parent Representative	Elected	Sep 2025
Denise Dooley	Staff Representative	Elected	Sep 2025
Helen Johnson	Parent Representative	Elected	Sep 2025
Lilly Johnson	Student Representative	Elected	Oct 2026

Mackenzie College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	3,973,038	2,911,644	3,539,253
Locally Raised Funds	3	482,914	334,647	413,477
Interest		23,592	15,000	30,484
Total Revenue		4,479,544	3,261,291	3,983,214
Expense				
Locally Raised Funds	3	287,997	253,800	300,407
Learning Resources	4	2,800,070	1,885,622	2,403,895
Administration	5	306,879	298,900	277,654
Interest		5,504	-	3,370
Property	6	1,116,841	951,293	1,075,667
Loss on Disposal of Property, Plant and Equipment		2,145	-	9,526
Total Expense		4,519,436	3,389,615	4,070,519
Net (Deficit) for the year		(39,892)	(128,324)	(87,305)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(39,892)	(128,324)	(87,305)

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

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Mackenzie College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,288,441	1,288,441	1,383,369
Total comprehensive revenue and expense for the year		(39,892)	(128,324)	(87,305)
Contribution - Furniture and Equipment Grant		41,574	-	-
Contribution - Te Mana Tūhono		40,252	-	-
Distributions to the Ministry of Education	16	-	-	(7,623)
Equity at 31 December		1,330,375	1,160,117	1,288,441
Accumulated comprehensive revenue and expense		1,330,375	1,160,117	1,288,441
Equity at 31 December		1,330,375	1,160,117	1,288,441

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.

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Mackenzie College
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	165,589	73,415	237,239
Accounts Receivable	8	230,827	185,247	185,247
GST Receivable		19,449	12,990	12,990
Prepayments		8,252	7,969	7,969
Investments	9	478,357	462,104	462,104
Funds Receivable for Capital Works Projects	16	2,187	-	-
		904,661	741,725	905,549
Current Liabilities				
Accounts Payable	11	288,594	242,305	242,305
Revenue Received in Advance	12	38,365	37,829	37,829
Provision for Cyclical Maintenance	13	224,688	150,851	140,849
Finance Lease Liability	14	19,033	15,152	15,152
Funds held in Trust	15	1,245	581	581
Funds held for Capital Works Projects	16	45,924	4,999	4,999
		617,849	451,717	441,715
Working Capital Surplus		286,812	290,008	463,834
Non-current Assets				
Property, Plant and Equipment	10	1,159,092	995,713	966,213
		1,159,092	995,713	966,213
Non-current Liabilities				
Provision for Cyclical Maintenance	13	73,423	79,303	95,305
Finance Lease Liability	14	42,106	46,301	46,301
		115,529	125,604	141,606
Net Assets		1,330,375	1,160,117	1,288,441
Equity		1,330,375	1,160,117	1,288,441

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

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Mackenzie College
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		909,227	811,644	844,818
Locally Raised Funds		516,208	334,647	417,594
Goods and Services Tax (net)		(6,459)	-	3,210
Payments to Employees		(518,328)	(416,565)	(471,788)
Payments to Suppliers		(830,748)	(804,050)	(740,168)
Interest Paid		(5,504)	-	(3,370)
Interest Received		24,560	15,000	24,762
Net cash from/(to) Operating Activities		88,956	(59,324)	75,058
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(213,531)	(104,500)	(82,620)
Purchase of Investments		(16,253)	-	(209,228)
Net cash (to) Investing Activities		(229,784)	(104,500)	(291,848)
Cash flows from Financing Activities				
Furniture and Equipment Grant		41,574	-	-
Finance Lease Payments		(11,798)	-	(12,316)
Funds Administered on Behalf of Other Parties		39,402	-	267,504
Net cash from Financing Activities		69,178	-	255,188
Net (decrease)/increase in cash and cash equivalents		(71,650)	(163,824)	38,398
Cash and cash equivalents at the beginning of the year	7	237,239	237,239	198,841
Cash and cash equivalents at the end of the year	7	165,589	73,415	237,239

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.

Mackenzie College
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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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 21b.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

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

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

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

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

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	3-8 years
Information and Communication Technology	2-5years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

1.11. 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.

1.12. 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, 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. Financial Instruments

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

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

1.18. 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.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	982,150	801,644	811,178
Teachers' Salaries Grants	2,245,620	1,500,000	1,960,704
Use of Land and Buildings Grants	739,377	600,000	748,550
Other Government Grants	5,891	10,000	18,821
	3,973,038	2,911,644	3,539,253

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	105,202	19,250	62,680
Fees for Extra Curricular Activities	152,395	123,200	107,991
Trading	1,008	3,500	2,623
Fundraising and Community Grants	7,874	5,500	5,888
Other Revenue	214,817	181,697	232,529
Transport Revenue	1,618	1,500	1,766
	482,914	334,647	413,477
Expense			
Extra Curricular Activities Costs	141,240	109,800	128,522
Other Locally Raised Funds Expenditure	143,251	141,700	168,935
Transport (Local)	3,506	2,300	2,950
	287,997	253,800	300,407
Surplus for the year Locally Raised Funds	194,917	80,847	113,070

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	151,693	125,450	119,320
Employee Benefits - Salaries	2,482,503	1,647,772	2,148,708
Staff Development	48,191	37,400	35,714
Depreciation	117,683	75,000	100,153
	2,800,070	1,885,622	2,403,895

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	13,900	8,500	13,575
Board Fees and Expenses	29,092	13,900	37,621
Operating Leases	-	28,000	-
Other Administration Expenses	101,835	89,000	61,272
Employee Benefits - Salaries	128,307	131,500	136,017
Insurance	29,049	24,000	24,715
Service Providers, Contractors and Consultancy	4,696	4,000	4,454
	306,879	298,900	277,654

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	61,957	24,000	31,623
Heat, Light and Water	51,578	43,000	51,388
Rates	5,151	5,000	5,344
Repairs and Maintenance	73,547	114,500	52,171
Use of Land and Buildings	739,377	600,000	748,550
Employee Benefits - Salaries	157,855	137,293	159,035
Other Property Expenses	27,376	27,500	27,556
	1,116,841	951,293	1,075,667

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	165,589	73,415	237,239
Cash and cash equivalents for Statement of Cash Flows	165,589	73,415	237,239

Of the $165,589 Cash and Cash Equivalents, $85,534 is subject to restrictions for the following reasons:

- $45,924 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

- $38,365 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	480	1,569	1,569
Receivables from the Ministry of Education	7,967	8,262	8,262
Interest Receivable	10,350	11,318	11,318
Teacher Salaries Grant Receivable	212,030	164,098	164,098
	230,827	185,247	185,247
Receivables from Exchange Transactions	10,830	12,887	12,887
Receivables from Non-Exchange Transactions	219,997	172,360	172,360
	230,827	185,247	185,247

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	478,357	462,104	462,104
Total Investments	478,357	462,104	462,104

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10. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Land	27,589	-	-	-	-	**27,589**
Building Improvements	667,340	161,173	(1,449)	-	(39,827)	**787,237**
Furniture and Equipment	133,656	45,276	(1,715)	-	(36,275)	**140,942**
Information and Communication Technology	16,017	74,103	-	-	(12,586)	**77,534**
Leased Assets	62,689	17,724	-	-	(19,698)	**60,715**
Library Resources	58,922	17,644	(2,194)	-	(9,297)	**65,075**
	966,213	315,920	(5,358)	-	(117,683)	**1,159,092**

The net carrying value of furniture and equipment held under a finance lease is $60,715 (2024: $62,689)

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	$	$	$	$	$
Land	27,589	-	**27,589**	27,589	-	**27,589**
Building Improvements	1,270,478	(483,241)	**787,237**	1,110,804	(443,464)	**667,340**
Furniture and Equipment	645,709	(504,767)	**140,942**	602,263	(468,607)	**133,656**
Information and Communication Technology	396,672	(319,138)	**77,534**	322,569	(306,552)	**16,017**
Motor Vehicles	38,333	(38,333)	**-**	38,333	(38,333)	**-**
Leased Assets	83,981	(23,266)	**60,715**	77,761	(15,072)	**62,689**
Library Resources	161,223	(96,148)	**65,075**	149,133	(90,211)	**58,922**
Balance at 31 December	2,623,985	(1,464,893)	**1,159,092**	2,328,452	(1,362,239)	**966,213**

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	12,308	18,718	18,718
Accruals	12,400	12,350	12,350
Banking Staffing Overuse	6,609	-	-
Employee Entitlements - Salaries	214,017	167,290	167,290
Employee Entitlements - Leave Accrual	43,260	43,947	43,947
	288,594	242,305	242,305
Payables for Exchange Transactions	288,594	242,305	242,305
	288,594	242,305	242,305

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	-	32,618	32,618
Other Revenue in Advance	38,365	5,211	5,211
	38,365	37,829	37,829

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13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	236,154	236,154	204,531
Increase/(decrease) to the Provision During the Year	61,957	24,000	31,623
Use of the Provision During the Year	-	(30,000)	-
Provision at the End of the Year	298,111	230,154	236,154
Cyclical Maintenance - Current	224,688	150,851	140,849
Cyclical Maintenance - Non current	73,423	79,303	95,305
	298,111	230,154	236,154

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	23,382	19,587	19,587
Later than One Year	46,950	53,194	53,194
Future Finance Charges	(9,193)	(11,328)	(11,328)
	61,139	61,453	61,453
Represented by:			
Finance lease liability - Current	19,033	15,152	15,152
Finance lease liability - Non current	42,106	46,301	46,301
	61,139	61,453	61,453

15. Funds Held in Trust

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	1,245	581	581
	1,245	581	581

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

16. 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.

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Block A Toilets & Flooring Admin Upgrade - 227950	443	-	(443)	-	-
MOE Heat Pump Project - 227954	4,556	-	(4,556)	-	-
Hard Stand Area - 256061	-	91,495	(45,571)	-	45,924
Remodelling of Gym Changing Rooms	-	-	(2,187)	-	(2,187)
Totals	4,999	91,495	(52,757)	-	43,737

Represented by:	
Funds Held on Behalf of the Ministry of Education	45,924
Funds Receivable from the Ministry of Education	(2,187)

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Block A Toilets & Flooring Admin Upgrade - 227950	(62,772)	39,371	23,844	-	443
Block B Refurbishment - 227949	(207,291)	243,706	(44,038)	7,623	-
MOE Heat Pump Project - 227954	-	20,756	(16,200)	-	4,556
Totals	(270,063)	303,833	(36,394)	7,623	4,999

Represented by:	
Funds Held on Behalf of the Ministry of Education	4,999

17. 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.

Sam Nelson, Principal of MacKenzie College is also a Trustee of the Fairlie Community Vehicle Trust. During the year the School hired vehicles from the Fairlie Community Vehicle Trust. The total value of all the transactions for the year was $18,000 (2024: $15,000) and $94 was outstanding at balance date (Prior Year: $669). Because this amount is less than $25,000 (incl GST) for the year, the transactions do not require Ministry approval under S10 of Schedule 23 of the Education and Training Act 2020.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, and Assistant Principals.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,350	3,130
Leadership Team		
Remuneration	448,985	431,420
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	452,335	434,550

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	150-160
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	3.00	-
110 -120	5.00	8.00
120 - 130	4.00	1.00
130 - 140	2.00	1.00
	14.00	10.00

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

19. 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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	$ -	$ 12,500
Number of People	-	1

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $30,380 (2024:$6,455) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Hard Stand Area	30,380
Total	**30,380**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	165,589	73,415	237,239
Receivables	230,827	185,247	185,247
Investments - Term Deposits	478,357	462,104	462,104
Total financial assets measured at amortised cost	874,773	720,766	884,590

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	288,594	242,305	242,305
Finance Leases	61,139	61,453	61,453
Total financial liabilities measured at amortised cost	349,733	303,758	303,758

23. Events After Balance Date

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

24. Comparatives

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

Nexia Marked for Identification Purposes Audit Christchurch

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MACKENZIE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Mackenzie College (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
    - the School's financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and

comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 21 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, giving effect to Te Tiriti o Waitangi, and a list of Board Members.

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

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

Independence
We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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

Sam Naylor
Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

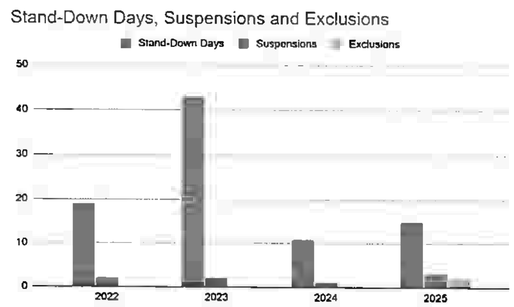
MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting

School Name:	Mackenzie College	School Number:	353

Strategic Aim: Analysis repor	The school will continue to build and maintain a positive school culture
Annual Aim:	To increase levels of school engagement.
Target:	To continue to reduce overall stand-down day numbers and suspension numbers by 10%
Baseline Data:	**2022 - 19 stand-down days and 2 suspensions** **2023 - 43 stand-down days and 2 suspensions** **2024 - 11 stand-down days and 1 suspension** *"Stand-downs, suspensions, and exclusions help provide indications of where engagement in productive learning may be absent and behavioural issues may be present. Stand-downs, suspensions and exclusions are not measures of student behaviour but measures of a school's reaction to behaviour. What one school may choose to suspend for another may not."* Education counts

Analysis reporting

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
- Regularly updated the SWAN (well-being) register to track and address students' well-being needs. - Continued school-wide PB4L (Positive Behaviour for Learning) PLD to embed a consistent approach to behaviour management. - Conducted regular reviews of our school-wide behavioural expectations, ensuring they remain relevant and effective. - Delivered ongoing values-based lessons to reinforce positive behaviours and attitudes among students. - Gathered feedback from staff and students to assess the effectiveness of our approach and make necessary adjustments. - Maintained staff commitment to the school's acknowledgement system, consistently recognising and rewarding positive behaviour. - Mahi Hui groups set up and established to inquire into diversity and inclusivity, as well as PB4L, Restorative and Ross Greene connect.	Stand-down days - 15 Suspensions - 3 Exclusions - 2 	**Target not met.** It's important to highlight that 2025 remains a substantial improvement on 2023, when the school recorded 43 stand-down days and 2 suspensions. The downward trend over time reflects: -stronger pastoral systems -earlier intervention -better classroom practice -improved relationships and communication -more consistent expectations across staff The work done in 2025 has laid a stronger foundation for continued improvement in 2026.	The school, with the support of the ministry, has set up a year 10 programme called the Rite Journey. The Rite Journey Program is an Australian programme that supports students in their transition from adolescence to young adulthood through structured challenges, reflection, and experiences that build resilience, character, and a sense of purpose. End of 2025 LS review findings - - Clarify roles and processes across Learning Support and pastoral systems so staff, students, and whānau experience consistent, timely support. - Strengthen communication pathways by streamlining where information is stored and ensuring all staff use the agreed platform consistently. - Improve the quality and timeliness of IEPs through a clear annual cycle, shared

				responsibility, and regular monitoring. - Build capability across staff by providing targeted training and guidance for teacher aides and classroom teachers to better support diverse learners.

Planning for next year:

- Continue to promote positive behaviour by setting clear rules and encouraging good behaviour. Use restorative practices to help students solve problems and make better choices.
- Continue to focus on social-emotional skills (zones of regulation) by teaching students how to manage emotions and resolve conflicts, reducing the likelihood of disruptive behaviour.
- Continue to support at-risk students by identifying those who need extra help and providing support like counselling or mentorship to prevent issues before they escalate.
- Continue to build strong staff relationships by developing connections between students and teachers to make students feel valued and supported.
- Continue to act early by watching for signs of disruptive behaviour and intervening quickly to prevent problems from getting worse.
- Continue to reward good behaviour by recognising and rewarding students who follow the rules, reinforcing positive actions.
- Continue to involve students by letting them help set behaviour expectations and come up with solutions for problems, giving them a sense of responsibility.

From LS review - End of 2025

- Create a full LS–Pastoral flowchart that maps out referral pathways, triaging steps, who contacts whānau, where information is stored, and who leads each stage — addressing the review's finding that current systems are "messy", "confusing", and unclear.
- Move all LS and pastoral information to one platform (KAMAR) and train all staff in consistent data entry, ensuring SWAN information is migrated or integrated to eliminate duplication and fragmentation.
- Finalise and implement a detailed SENCO job description that includes IEP timelines, classroom observations, communication expectations, and collaboration with the new LSC — followed by twice-yearly performance reviews to ensure clarity and accountability.
- Establish a structured IEP cycle with set dates for data collection, meetings, parent engagement, and review checkpoints, ensuring IEPs are completed on time and not retrospectively, as highlighted in the report.
- Develop a targeted professional learning plan for teacher aides (ESOL, SAC, behaviour strategies, in-class support techniques) and ensure they are not assigned tasks outside their training or role.
- Introduce fortnightly Learning Support Leadership meetings (SENCO, LSC, DP curriculum, RTLB rep, Dean) to coordinate interventions, monitor caseloads, and ensure consistent decision-making across the school.

Strategic Aim:	Catering to all learners (staff and students) by providing programmes that allow them to achieve personal excellence that enables them to flourish in the future.
Annual Aim:	To increase the number of students who accelerate in their learning.
Target:	1. By the end of the year, all students in the Year 10 target group who are not yet at the expected level in writing and reading will achieve at least one CAA qualification in either writing or reading. 2. By the end of the year, all Year 11 target students will have gained all CAA qualifications and achieved NCEA Level 1, with no obstacles preventing them from moving into Level 2.

Baseline Data

Year 10

Needs	Reading Asttle					English OTJ's 2024		
	Nov 2023	SOY 2024	EOY 2024	Shift from SOY to EOY	Term 4 2023	Term 2 2024	Term 4 2024	Sublevel shift in 1 year
Dyslexia Slow Processing Link concepts to contexts he understands or is interested in Very good at asking for help, letting you know if he doesn't understand.	4B	4P	4A	1 sub-level shift	4B	4A	5B	1
Slower processing Absences Difficulty retaining concepts especially over longer periods of time. Small bites of easily accessible work. Repetition and routines - use the same starters and language	3P Sept 23	3A	2A	-3 sublevel shift	4B	4P	4P	0
Just needs a boost.	4B	4B	3P	-2 sublievel shift	4P	4A	4P	-1
Slow processing and retention Repetition Chunking Needs quick feedback, chunking of tasks. Peer teaching works well, will ask for help when needed	3P	3A	4B	1 sublevel shift	3A	4B	4P	1

Year 11

	Needs	Reading Asttle				EOY (2024)CAAs			English OTJ's			
		Nov 2023	SOY 2024	EOY 2024	Shift from SOY to EOY	Reading	Writing	Numeracy	Term 4 2023	Term 2 2024	Term 4 2024	Sublevel shift in 1 year
[redacted]	Dyslexic - Excellent verbally. Has developed own strategies.	4B	5B	5P	1	YES	Yes	Yes	4A	5B	5P	1
	Dyslexic - Developed own stratgies. Handwritting messy. Needs a focus on accuracy and structure of text.	4A	4A	5P	2	YES	Yes	Yes	4A	5B	5P	1
	Needs a boost with basic literacy skills: ideas, structure and accuracy.	4B	4P	5B	2	YES	YES	YES	4P	5B	5B	0
	Great verbal communication, keep building confidence, find the relevance/reason so he understands, break it down, chunking and scaffolds, clear expectations.	3P	3P	-	0	YES	NO	Yes	4P	4P	4A	1

Actions
What did we do?

Analysed E-Asttle and Structured Literacy assessments to identify target groups for focused intervention.

Sent surveys to parents for feedback on student progress and insights into strengths and areas for improvement.

Conducted individual student interviews to identify specific needs, strengths, and learning preferences.

Differentiated instruction to address students' individual weaknesses and challenge their strengths.

Held core subject meetings to discuss student progress, share effective teaching strategies, and align instructional methods.

Outcomes
What happened?

Year 10

EOY (2025)CAA Reading	Writing	Numeracy	Reading Asttle 2025 Nov 2024	SOY 2025	EOY 2025	Shift from SOY to EOY	Term 4 2024	English OTJ's 2025 Term 2 2025	Term 4 2025
Yes	Yes	Yes	4A	4A	5A	3 sublevel shift	5B	5B	5P
No	No	Yes	2A	4A	4A	0 but 6 sublevels since end year 8	4P	4A	5B
Yes	Yes	No	3P	4A	4A	0 but 4 sublevels since end year 9	4P	5B	5B
YES	Yes	Yes	4B	4P	4P	0 shift	4P	4A	5B

2 out of 4 students achieved all of the CAA's. 1 student 2/3. 1 student - numeracy only

Year 11

Target achieved for 3/4 students

[redacted]

Achieved Lv 1	Lv1 English credits	Lv1 Maths credits
Yes	10cr Internal(5M) 5cr External 15/20	10cr Internal 10/20
Yes	10cr Internal (M) 5cr External 15/15	5cr Internal 5cr External 10/10
Yes	10cr Internal 10/10	10cr Internal 10/10
No	5cr Internal 5/5	5cr Internal 5/5

Reasons for the variance
Why did it happen?

Target mostly met

Reading skills may have been easier to accelerate due to structured interventions, targeted strategies, and additional support in comprehension.
Writing progress tends to be slower because it requires multiple skills—idea generation, organisation, grammar, spelling, and sentence construction—making it more challenging for students to reach the expected standard within the timeframe.

Many students find reading more enjoyable, especially when they can choose books that interest them.
Writing can feel more challenging, and students may lack confidence, particularly if they struggle with spelling or structuring their ideas.
3 out of the 8 students have been identified with dyslexia.

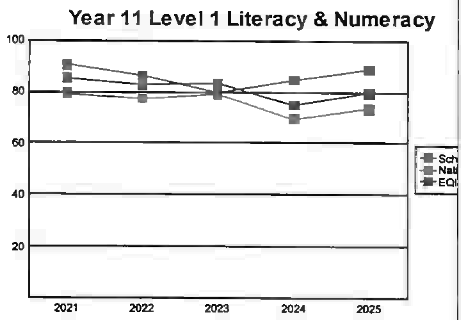
The CAA qualification criteria for writing was more demanding, requiring a higher mastery level than reading. Nationwide results indicate this.

Evaluation
Where to next?

A school-wide literacy rubric has been designed for years 7 to 10 giving all departments ownership of supporting student literacy needs. Literacy and numeracy PLD will continue to be a key focus for the 2026 school year.

The rubric has been designed to incorporate key indicators from E-Asttle, literacy frameworks and data collected from the CAA assessments.

HOLa inquiry will explore how applying the principles of the Science of Learning such as spaced practice, retrieval, deliberate practice with feedback, cognitive load management, and metacognition, can raise student achievement. The focus will be on identifying which strategies most effectively support students to close learning gaps, improve retention, and develop independent learning skills, with an emphasis on evidence-based interventions and measurable outcomes. Implementation target - 2027.

	The targeted group made clear, measurable progress in literacy over the three-year tracking period, with several students achieving accelerated gains. Their NCEA outcomes indicate that literacy interventions have had a positive impact on qualification pathways. Continued focus on accuracy, structure, and confidence, particularly for students with dyslexia or lower starting points will support ongoing success at NCEA Levels 1 and 2. 		

Planning for next year:

- Ensure high-quality teaching by continually adapting to meet the needs of each student.
- Identify and respond to the unique needs of every student, providing tailored vocational and academic pathways that align with their strengths and aspirations.
- Ensure that all students' NCEA results reflect their full potential by supporting them in setting and achieving challenging goals.
- Encourage learners to set both challenging and achievable goals, helping them take ownership of their progress.
- Use data to inform teaching practice, allowing for more targeted and effective instruction.

- Embed the teaching of literacy and numeracy school-wide, ensuring all students develop strong foundational skills.
- Provide staff with access to meaningful professional learning opportunities to support their personal and professional development.
- Set clear, measurable targets to track and drive improvement across the school.
- Engage staff in school-wide Mackenzie College literacy rubric and E-Asttle PLD to ensure consistent, high-quality assessment practices are used to support student learning.
- Deliver the new SMART assessment tool to students in Years 7–10.

Strategic Aim	Promote the well-being of all staff and students so that they are able to thrive in a positive and inclusive learning environment
Annual Aim	To continue to increase school-wide attendance rates
Target	Aim to shift half of our 80-90% students to over 90%? To increase overall attendance rates to 70%, attending 90% of the time
Baseline Data	2024 data T1 - 60% T2 - 55% T3 - 49% T4 - 54%

<table>
<tr><th>Actions
What did we do?</th><th>Outcomes
What happened?</th><th>Reasons for the variance
Why did it happen?</th><th>Evaluation
Where to next?</th></tr>
<tr>
<td>- Ensured well-being strategies were identified and taught through our Health programme, providing students with the tools they needed to manage their well-being.

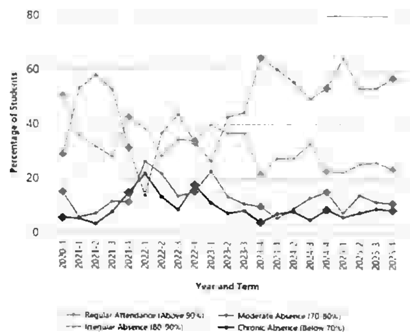
- Partnered with external providers to offer well-being tips and resources that supported students' overall health and attendance.

- Focused on engaging with "middle" students whose absences were often condoned by parents, working closely with them to address underlying issues and improve attendance.

- Linked attendance directly to school events, encouraging students to stay engaged and present for exciting school activities.

- Recognised and celebrated excellent attendance, highlighting the positive impact of consistent attendance on learning and success.

- Created connections to opportunities such as the Gateway and Ara programmes, reinforcing the importance of regular attendance as students progressed through their educational journey.</td>
<td>T1 - 64%
T2 - 53%
T3 - 54%
T4 - 57%

Trends
Because of seasonal changes from term to term its best to compare the same term over time. Compare Term 2 to Term 2
How have your student attendance categories changed over time?


<table>
<tr><th>Year Term</th><th>Regular</th><th>Irregular</th><th>Moderate</th><th>Chronic</th></tr>
<tr><td>2020-4</td><td>29%</td><td>51%</td><td>15%</td><td>6%</td></tr>
<tr><td>2021-1</td><td>53%</td><td>36%</td><td>6%</td><td>5%</td></tr>
<tr><td>2021-2</td><td>58%</td><td>32%</td><td>7%</td><td>3%</td></tr>
<tr><td>2021-3</td><td>53%</td><td>28%</td><td>12%</td><td>8%</td></tr>
<tr><td>2021-4</td><td>31%</td><td>43%</td><td>11%</td><td>15%</td></tr>
<tr><td>2022-1</td><td>14%</td><td>38%</td><td>26%</td><td>22%</td></tr>
<tr><td>2022-2</td><td>37%</td><td>28%</td><td>22%</td><td>13%</td></tr>
<tr><td>2022-3</td><td>44%</td><td>34%</td><td>13%</td><td>9%</td></tr>
<tr><td>2022-4</td><td>33%</td><td>34%</td><td>15%</td><td>18%</td></tr>
<tr><td>2023-1</td><td>26%</td><td>40%</td><td>23%</td><td>11%</td></tr>
<tr><td>2023-2</td><td>43%</td><td>37%</td><td>13%</td><td>7%</td></tr>
<tr><td>2023-3</td><td>44%</td><td>37%</td><td>11%</td><td>8%</td></tr>
<tr><td>2023-4</td><td>65%</td><td>22%</td><td>10%</td><td>4%</td></tr>
<tr><td>2024-1</td><td>60%</td><td>27%</td><td>5%</td><td>7%</td></tr>
<tr><td>2024-2</td><td>56%</td><td>28%</td><td>9%</td><td>8%</td></tr>
<tr><td>2024-3</td><td>49%</td><td>33%</td><td>13%</td><td>5%</td></tr>
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<tr><td>2025-3</td><td>54%</td><td>26%</td><td>12%</td><td>9%</td></tr>
<tr><td>2025-4</td><td>57%</td><td>24%</td><td>11%</td><td>9%</td></tr>
</table></td>
<td>Target not met -

Regular attendance continues to increase, with 57 % of our students attending school regularly (90%).

Attendance decreased through the colder months. COVID and influenza were evident among the members of the school community.

Many strategies are having a significant impact on attendance, and rates are significantly higher than in 2022.</td>
<td>Continue to analyse data to identify trends and students at risk of chronic absenteeism.

Continue to build relationships by ensuring staff connect with students who struggle with attendance and make school relevant to their interests.

Continue to engage families by communicating early with parents and providing support options like transport or well-being resources.

Continue to recognise improvements by using incentives such as certificates or house points for good attendance, and celebrate progress.</td>
</tr>
<tr><td colspan="4">**Planning for next year:**</td></tr>
</table>

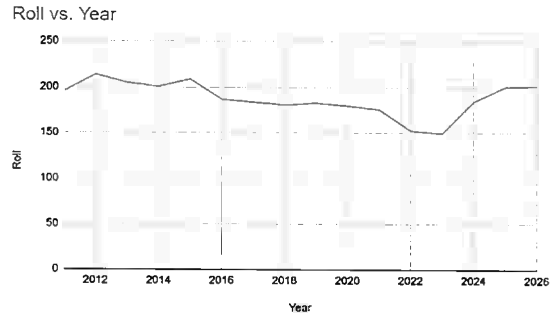
- Launch the STAR attendance expectations school-wide, ensuring students, staff, and whānau understand the system, the language, and the consequences and supports linked to each tier.
- Introduce early-warning triggers (e.g., 5 days absent in a term) so pastoral staff can intervene earlier with check-ins, phone calls home, and support plans before patterns become entrenched.
- Strengthen whānau communication by using consistent scripts, timely follow-ups, and clear pathways for support, ensuring families feel informed and partnered rather than penalised.
- Use fortnightly pastoral hui to review and identify students slipping into concern categories and assign clear follow-up actions to Deans or pastoral staff.
- Connect attendance with engagement supports (LSC, SENCO, RTLB, mentoring, classroom adjustments) so students with learning or wellbeing barriers receive coordinated help.
- Celebrate and reinforce positive attendance through recognition systems, class challenges, and personalised acknowledgement for students showing improvement.
- Attendance management plan

School Name:	Mackenzie College	**School Number**	353

Strategic Aim:	Our school has integral relationships with whānau and the community. The school is at the heart of the community.
Annual Aim:	To increase school community engagement
Target:	Maintain a strong and sustainable school roll through effective engagement, retention,
Baseline Data:	

2023	162	163	166	162	162	160	158	155	154	154	150
2024	184	185	186	188	187	184	187	187	187	187	185
2025	202	202	198	199	200	200	201	200	199	197	196
2026	196										

Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*

- Built stronger relationships between students and teachers to increase engagement and support students' well-being. - Offered a range of extracurricular activities so that students had opportunities to grow and get involved in things they were passionate about. - Improved communication with parents, keeping them in the loop and encouraging them to be involved in school events and activities. Employed marketing personnel. - Provided extra support for students who were struggling academically, helping them get the resources they needed to succeed. - Highlighted the success stories of students and built stronger connections with the community, reinforcing the school's reputation as a positive and thriving place for learning.	2026 February roll - 196 	**Target met** Our roll target for 2026 was achieved, with the school entering the year with a strong and stable enrolment that remains approximately 25% higher than our 2023 numbers. This reflects sustained community confidence, effective transition processes, and strengthened engagement across the school.	We will strengthen our approach to retention by closely tracking student numbers across key transition points and monitoring patterns of movement throughout the year. Regular analysis of retention data will be built into the 2026 Annual Plan, enabling early identification of students at risk of disengagement and ensuring timely pastoral or academic support. This proactive approach will help maintain a stable roll, reinforce student belonging, and support long-term growth across the school.

Planning for next year:

• Collected and analysed feedback from students, parents, and teachers to identify strengths and areas for improvement, using the end-of-2025 community consultation to refine strategies and ensure the school continues to meet the needs and aspirations of its community.
• Expanded academic support through tutoring, mentoring, and personalised learning, ensuring all students feel supported in their educational journey, while also strengthening pathways for Gifted & Talented learners through targeted extension, enrichment opportunities, and specialist programmes.
• Continued to increase communication with parents and create more opportunities for whānau to engage with school activities, learning pathways, and student achievements, building stronger partnerships that support student success.
• Invested in facilities to accommodate growing numbers, ensuring safe, modern spaces for learning and recreation. This included exploring classroom upgrades, new technologies, and enhanced sports and specialist learning areas to support both mainstream and high-ability learners.

- Strengthened ties with local businesses, tertiary providers, and community organisations to create meaningful opportunities for students through Gateway, work experience, and careers education, while actively promoting school successes to attract new families and reinforce community confidence

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ARA O TE TIKA - THE PATHWAY TO WISDOM

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Website www.mackcollege.school.nz

Mackenzie College Kiwisport 2025

Kiwisport is a government funding initiative to support student's participation in organised sport.

During 2025, Mackenzie College received total Kiwisport funding of $4701.94. This finding was used to contribute towards the payment for a Sports' Coordinator.

Mackenzie College: Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*College has a health and safety committee who hold regular meetings were comments and ideas from staff are discussed and where appropriate, are implemented. Health and safety incidents at school are reported electronically and hard copies filed. These are reported on by the Principal at each BOT meeting. We also subscribe to EAP services and every staff member has this facility available to them on a confidential basis. Please see the relevant Employer Responsibility Policy (attached).*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*Gender is not seen as a hindrance or problem at Mackenzie College. All people are treated equally. Please see our relevant Equal Employment Opportunity Policy (attached).* Programme is monitored during the year.
How do you practise impartial selection of suitably qualified persons for appointment?	*Please see the relevant Appointment Committee Policy (attached).*
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	*Please see the attached Te Tiriti o Waitangi Policy.*
How have you enhanced the abilities of individual employees?	*Regular professional development is made available to all staff, and all make good use of this.*
How are you recognising the employment requirements of women?	*All staff male and / or female are treated equally (as per equal employment opportunities above). Any additional requirements are discussed and catered for wherever possible.*
How are you recognising the employment requirements of persons with disabilities?	*Please see the attached Chronic Communicable Conditions Policy(attached).*

	Any requirements are discussed with the staff member and the principal and a plan is put in place to support needs.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Mackenzie College acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori

- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Engaging with mana whenua

Mackenzie College is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See **School Community Engagement Policy**.

Strategic planning

Strategic planning at Mackenzie College underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.

See **School Planning and Reporting**.

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See **Māori Educational Achievement**.

School programmes

Mackenzie College aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Mackenzie College works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See **Ka Hikitia Ka Hāpaitia** (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See **Curriculum and Student Achievement Policy**.

Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Mackenzie College regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.