

# MOUNT ROSKILL GRAMMAR SCHOOL

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 74

**Principal:** Greg Watson

**School Address:** Frost Road, Mt Roskill

**School Postal Address:** Frost Road, Mt Roskill, 1041

**School Phone:** 09 621 0050

**School Email:** admin@mrgs.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
M Pot	Chair Person	Elected	Jun-22
A Russell	Parent Rep	Elected	Jun-22
A Steele	Parent Rep	Elected	Jun-22
L Kingi-Bon	Parent Rep	Elected	Jun-22
M Miah	Student Rep	Elected	Nov-20
Sonam	Student Rep	Elected	Nov-21
N Patel	Parent Rep	Co-Opted	Jun-22
R Mason	Parent Rep	Elected	Jun-22
S Ratana	Parent Rep	Co-Opted	Jun-22
S Voowinden	Parent Rep	Co-Opted	May-20
J Haggie	Staff Representative	Elected	Dec-20

# MOUNT ROSKILL GRAMMAR SCHOOL

Group Annual Report - For the year ended 31 December 2020

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# Mount Roskill Grammar School

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the group.

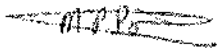
The School's 2020 consolidated financial statements are authorised for issue by the Board.

Marjet Pot

Full Name of Board Chairperson

Grey Watson

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

28 May 2021

Date:

28 May 2021

Date:

**Mount Roskill Grammar School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	22,535,779	21,448,817	21,341,236
Locally Raised Funds	3	964,608	1,144,451	1,457,650
Interest Earned		194,682	110,000	279,055
Early Childhood Centre	4	728,448	795,000	767,376
After School Care	5	75,417	65,600	77,881
Gain on Sale of Property, Plant and Equipment		11,343	-	200
International Students	6	1,109,863	1,512,300	1,909,579
Other Revenue		745	-	6,871
<i>Total revenue</i>		<u>25,620,884</u>	<u>25,076,168</u>	<u>25,839,848</u>
<b>Expenses</b>				
Locally Raised Funds	3	224,169	250,000	260,119
Early Childhood Centre	4	571,928	580,200	613,194
After School Care	5	71,600	66,380	74,156
International Students	6	925,171	863,100	876,272
Learning Resources	7	14,472,500	13,826,449	13,949,524
Administration	8	992,655	1,172,200	859,595
Finance		7,154	-	8,514
Property	9	7,972,238	7,834,717	7,887,579
Depreciation	10	540,162	580,800	522,207
Loss on Disposal of Property, Plant and Equipment		12,616	-	23,020
Impairment of Related Party transaction	25	-	-	503,508
<i>Total expenses</i>		<u>25,790,194</u>	<u>25,173,846</u>	<u>25,577,689</u>
<b>Net Surplus / (Deficit) for the year</b>		(169,310)	(97,678)	262,159
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(169,310)</u>	<u>(97,678)</u>	<u>262,159</u>

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



# Mount Roskill Grammar School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Group Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		8,740,612	5,397,899	8,398,905
Adjusted balance at 1 January		8,740,612	5,397,899	8,398,905
Total comprehensive revenue and expense for the year		(169,310)	(97,678)	262,159
<i>Capital Contributions from the Ministry of Education</i>				
Contribution - Furniture and Equipment Grant		-	-	78,498
<b>Equity at 31 December</b>	30	<b>8,571,303</b>	<b>5,300,221</b>	<b>8,739,562</b>
Retained Earnings		8,571,303	5,300,221	8,739,562
Reserves		-	-	1,050
<b>Equity at 31 December</b>		<b>8,571,303</b>	<b>5,300,221</b>	<b>8,740,612</b>

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



# Mount Roskill Grammar School

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	11	1,539,757	1,150,220	1,073,490
Accounts Receivable	12	1,055,309	1,113,300	782,277
Prepayments		12,428	27,690	27,461
Inventories	13	107,563	240,000	245,500
Investments	14	7,426,443	4,318,176	7,876,149
Funds held for Capital Works Projects	24	261,689	-	76,127
		<u>10,403,189</u>	<u>6,849,386</u>	<u>10,081,004</u>
<b>Current Liabilities</b>				
GST Payable		22,423	51,680	49,168
Accounts Payable	17	1,829,715	1,853,053	1,608,933
Revenue Received in Advance	18	830,433	1,159,000	1,262,198
Provision for Cyclical Maintenance	19	325,306	250,000	258,101
Painting Contract Liability - Current Portion	20	74,700	-	-
Finance Lease Liability - Current Portion	21	49,935	59,222	59,222
Funds held in Trust	23	315,671	500,000	557,091
Funds held for Capital Works Projects	24	-	60,000	11,191
		<u>3,448,184</u>	<u>3,932,955</u>	<u>3,805,904</u>
<b>Working Capital Surplus/(Deficit)</b>		6,955,006	2,916,431	6,275,099
<b>Non-current Assets</b>				
Investments	14	101,807	660,293	703,837
Property, Plant and Equipment	15	2,334,876	2,373,884	2,385,390
Intangible Assets	16	3,060	3,060	3,060
		<u>2,439,743</u>	<u>3,037,237</u>	<u>3,092,287</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	19	588,725	600,000	591,975
Painting Contract Liability	20	207,666	-	-
Finance Lease Liability	21	27,055	53,447	34,799
		<u>823,446</u>	<u>653,447</u>	<u>626,774</u>
<b>Net Assets</b>		<u>8,571,303</u>	<u>5,300,221</u>	<u>8,740,612</u>
<b>Equity:</b>				
Accumulated surplus/deficit	30	8,571,303	5,300,221	8,740,612
<b>Total equity</b>		<u>8,571,303</u>	<u>5,300,221</u>	<u>8,740,612</u>

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



# Mount Roskill Grammar School

## Statement of Cash Flows

For the year ended 31 December 2020

	Notes	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		5,472,248	4,187,000	4,471,647
Locally Raised Funds		1,766,820	1,848,751	2,283,338
International Students		23,129	1,712,300	1,512,741
Goods and Services Tax (net)		(26,746)	7,180	28,649
Payments to Employees		(3,089,103)	(2,891,204)	(2,640,749)
Payments to Suppliers		(4,553,337)	(4,783,662)	(5,058,175)
Cyclical Maintenance Payments in the year		-	130,000	(48,398)
Interest Paid		(7,154)	-	(8,514)
Interest Received		219,598	113,707	277,188
Net cash from / (to) the Operating Activities		121,126	324,072	817,728
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		11,344	-	1,801
Purchase of Property Plant & Equipment (and Intangibles)		(502,263)	(469,611)	(397,006)
Purchase of Investments		1,049,706	(136,760)	(1,666,149)
Net cash from / (to) the Investing Activities		558,787	(606,371)	(2,061,354)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		140	-	78,358
Finance Lease Payments		(17,031)	17,669	(16,794)
Painting contract payments		-	(40,000)	(39,255)
Funds Held for Capital Works Projects	24	(196,754)	-	(74,088)
Net cash from Financing Activities		(213,644)	(22,331)	(51,779)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>466,269</b>	<b>(304,630)</b>	<b>(1,295,405)</b>
Cash and cash equivalents at the beginning of the year	11	1,073,490	1,454,850	2,368,895
<b>Cash and cash equivalents at the end of the year</b>	11	<b>1,539,759</b>	<b>1,150,220</b>	<b>1,073,490</b>

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

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



# Mount Roskill Grammar School

## Notes to the Group Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mount Roskill Grammar 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 Mount Roskill Grammar School (the 'Group') consists of Mount Roskill Grammar School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Basis of Consolidation**

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of investment in subsidiaries are set out in Note 33.

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group 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 Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

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





**Presentation Currency**

These consolidated 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 consolidated financial statements are set out below.

**Critical Accounting Estimates And Assumptions**

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

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

*Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 19.

*Useful lives of property, plant and equipment*

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 15.

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

*Recognition of grants*

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

*Consolidation of entities*

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 33.



## **c) Revenue Recognition**

### **Government Grants**

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the Group uses the land and buildings. These are not received in cash by the Group as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

### **Other Grants**

Other grants are recorded as revenue when the Group 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.

### **Early Childhood Centre and After School Care**

Government Subsidy - Early Childhood Education (ECE) Funding Subsidy is the primary form of government funding for licensed

Free Hours - 20 hours ECE is funding for three, four and five year old's and is for a maximum of 20 hours per child per week.

Oscar Grant funding - Oscar funding is provided by the Government for children in before and afterschool programs as well as

The funding is recorded as revenue when the Trust has the rights to the funding.

### **Fee income (Early Childhood Centre and After School Care)**

Fee income is received from parents and caregivers and is recorded in the accounts in the year that the Service is provided and

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

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

### **Interest Revenue**

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

## **d) Use of Land and Buildings Expense**

The property from which the Group operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The Group's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

## **e) Operating Lease Payments**

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

## **f) Finance Lease Payments**

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

## **g) Cash and Cash Equivalents**

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



#### **h) Accounts Receivable**

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

#### **i) Inventories**

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

#### **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

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

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense.

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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–50 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	3 years
Library resources pre 2004	12.5% Diminishing value
Library resources post 2004	4 years
Musical Instruments	10 years
Plant and Equipment	10 years
Sports Equipment	10 years
Other Equipment	10 years

## **l) Intangible Assets**

### *Artificial Playing Surface*

From 1998 the artificial playing surface has been leased to The Mt Roskill Sports & Recreation Trust (previously known as the Artificial Playing Surface Trust) at the cost of \$1 for a term of fifteen years, from 1 January 2010 to 31 December 2025. The Trust has a right of renewal for further terms on the 1 January 2026. The expiry date of the lease is 31 December 2039.

### *Software costs*

Computer software acquired by the Group are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the Group receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

The Group 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.



#### **n) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

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

#### **r) Provision for Cyclical Maintenance**

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **s) Financial Instruments**

The Group's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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



**t) Goods and Services Tax (GST)**

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget figures**

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

**v) Services received in-kind**

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



## 2. Government Grants

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Operational Grants	4,221,070	2,940,000	3,660,208
Teachers' Salaries Grants	10,946,661	10,745,000	10,370,472
Use of Land and Buildings Grants	6,115,198	6,493,817	6,493,817
Other Government Grants	1,252,850	1,270,000	816,738
	<b>22,535,779</b>	<b>21,448,817</b>	<b>21,341,236</b>

The school has opted in to the donations scheme for this year. Total amount received was \$274,300.

Other MOE Grants total includes additional COVID-19 funding totalling \$315,220 for the year ended 31 December 2020.

## 3. Local Funds

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

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>			
Donations	4,300	-	85,852
Fundraising	415	17,000	7,437
Other Revenue	98,851	92,000	121,664
Trading	302,200	311,000	327,529
International Travel Activities	-	-	63,008
	558,841	724,451	852,159
	<b>964,608</b>	<b>1,144,451</b>	<b>1,457,650</b>
<b>Expenses</b>			
Trading	224,169	250,000	260,119
	<b>224,169</b>	<b>250,000</b>	<b>260,119</b>
	<b>740,439</b>	<b>894,451</b>	<b>1,197,531</b>

*Surplus for the year Locally raised funds*

During the year ended 31 December 2019 the Maori & Pacific Island coordinator plus staff and students travelled to the Cook Islands on a Rugby Trip. The trip was fully funded by students with revenue of \$68,008 raised to cover costs, costs are disclosed in Note 7.

(International Travel for 2020: nil)

## 4. Early Childhood Centre

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>			
Government Subsidy	207,712	235,000	215,569
Fees	207,133	290,000	304,032
Free Hours	242,455	270,000	247,775
Other	71,148	-	-
	728,448	795,000	767,376
<b>Expenses</b>			
Administration	8,141	9,000	8,564
Audit fees	2,399	2,500	1,747
Class Materials	8,082	9,500	11,200
Cleaning	23,064	22,000	24,585
Employee Benefit - Salaries	434,400	534,000	462,966
Electricity	2,847	4,000	3,983
Food	7,643	8,000	11,447
Insurance	4,955	5,000	4,925
Lease	63,000	63,000	63,000
Marketing	3,324	3,000	1,704
Other	2,063	6,200	6,969
Repairs and Maintenance	8,501	6,000	8,005
Training	3,510	5,000	4,099
Grant to MRGS	-	(97,000)	-
	571,928	580,200	613,194
	<b>156,519</b>	<b>214,800</b>	<b>154,183</b>

*Surplus/ (Deficit) for the year Early Childhood*

## 5. After School Care

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>			
Fees	48,392	53,000	65,161
Oscar Grant	13,435	12,600	12,720
Other	13,590	-	-
	75,417	65,600	77,881
<b>Expenses</b>			
Administration	1,337	1,230	-
Class Materials	6,371	7,250	6,671
Cleaning	-	400	-
Food	793	1,700	938
Lease	9,000	9,000	9,000
Other	3,087	2,500	901
Power	1,617	2,000	1,853
Repairs and Maintenance	729	1,300	-
Employee Benefit - Salaries	48,665	41,000	54,793
	71,600	66,380	74,156
<i>Surplus/ (Deficit) for the year After School Care</i>	3,817	(780)	3,725

## 6. International Student Revenue and Expenses

	2020	Group 2020	2019
	Actual Number	Budget (Unaudited) Number	Actual Number
International Student Roll	81	120	127

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>			
International Student Fees	1,109,863	1,512,300	1,909,579
<b>Expenses</b>			
Advertising	21,516	25,000	26,060
Commissions	75,043	119,900	172,161
International Student Levy	33,654	39,000	44,308
International Travel	-	50,000	52,000
Employee Benefit - Salaries	779,323	606,500	551,844
Other Expenses	15,637	22,700	29,898
	925,171	863,100	876,272
<i>Surplus/ (Deficit) for the year International Students</i>	184,691	649,200	1,033,307

During the year ended 31 December 2019 the International Director and International staff travelled to Vietnam, Darwin, China, Japan, Thailand and Europe at a cost of \$52,000 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

(International Travel for 2020: nil)

## 7. Learning Resources

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Curricular	2,045,327	1,921,415	2,061,831
Equipment Repairs	-	7,000	192
Information and Communication Technology	667	3,650	4,168
Extra-Curricular Activities	293,254	178,180	452,974
International travel	-	-	85,064
Library Resources	9,921	10,000	8,677
Employee Benefits - Salaries	12,002,861	11,591,704	11,244,801
Staff Development	120,471	114,500	91,817
	14,472,500	13,826,449	13,949,524

During 2019 four members of the Senior Leadership team travelled to Singapore for Leadership training at a cost of \$22,056. The Maori and Pacific Island coordinator, staff and students travelled to the Cook Islands on a Rugby trip. The cost of the trip was fully funded by students at a cost of \$63,008.

(International Travel for 2020: nil)





## 8. Administration

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Audit Fee	14,242	16,000	13,401
Board of Trustees Fees	5,825	20,000	13,833
Board of Trustees Expenses	3,508	-	10,125
Communication	21,732	25,000	22,690
Consumables	345,228	360,600	238,943
Postage	9,474	18,000	15,889
Other	7,778	99,600	(13,918)
Employee Benefits - Salaries	584,867	633,000	558,631
	992,655	1,172,200	859,595

## 9. Property

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Caretaking and Cleaning Consumables	112,750	66,000	62,424
Consultancy and Contract Services	228,847	240,000	213,185
Cyclical Maintenance Provision	421,021	120,000	172,689
Grounds	257,428	256,500	251,093
Heat, Light and Water	180,149	223,000	210,263
Rates	46,748	50,000	46,586
Repairs and Maintenance	319,869	130,400	196,032
Use of Land and Buildings	6,115,198	6,493,817	6,493,817
Security	55,160	25,000	24,954
Employee Benefits - Salaries	235,069	230,000	216,536
	7,972,238	7,834,717	7,887,579

The use of land and buildings figure represents 8% of the Group's total property value. This is used as a 'proxy' for the market rental of the property. 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.

## 10. Depreciation

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Buildings - School	12,185	13,000	23,739
Building Improvements - Crown	32,761	35,000	33,554
Furniture and Equipment	81,311	83,000	63,296
Information and Communication Technology	213,953	235,500	191,656
Musical Instruments	6,608	8,500	6,527
Motor Vehicles	19,261	20,000	19,261
Textbooks	8,235	8,300	18,144
Leased Assets	56,771	60,000	63,227
Library Resources	6,462	6,500	9,135
Other Equipment	40,919	45,000	38,961
Plant & Equipment	41,754	44,600	40,028
Sports Equipment	19,942	21,400	14,679
	540,162	580,800	522,207

## 11. Cash and Cash Equivalents

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Cash on Hand	169	200	327
Bank Current Account	689,238	600,000	763,120
Bank Call Account	840,774	550,020	305,497
Short-term Bank Deposits	9,576	-	4,545
	1,539,757	1,150,220	1,073,490

Cash equivalents and bank overdraft for Consolidated Cash Flow Statement

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

## 12. Accounts Receivable

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Receivables	99,907	171,300	2,977
Receivables from the Ministry of Education	12,233	12,000	11,900
Interest Receivable	18,985	30,000	40,666
Teacher Salaries Grant Receivable	924,184	900,000	726,734
	<u>1,055,309</u>	<u>1,113,300</u>	<u>782,277</u>
Receivables from Exchange Transactions	118,892	201,300	43,643
Receivables from Non-Exchange Transactions	936,417	912,000	738,634
	<u>1,055,309</u>	<u>1,113,300</u>	<u>782,277</u>

## 13. Inventories

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
School Uniforms	107,563	240,000	245,500
	<u>107,563</u>	<u>240,000</u>	<u>245,500</u>

## 14. Investments

The Group and School's investments are classified as follows:

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Current Asset			
Short-term Bank Deposits	7,426,443	4,318,176	7,876,149
	<u>7,426,443</u>	<u>4,318,176</u>	<u>7,876,149</u>
Non-current Asset			
Long-term Deposits with Maturities Greater Than One Year	-	600,000	600,000
Funds held in Trust	61,499	60,293	60,293
Marketable Shares	40,308	-	43,544
Sport and Rec accounts	1,503,508	1,503,508	1,503,508
Provision for write down	(1,503,508)	(1,503,508)	(1,503,508)
	<u>101,807</u>	<u>660,293</u>	<u>703,837</u>
Total Investments	<u>7,528,250</u>	<u>4,978,469</u>	<u>8,579,986</u>

## 15. Property, Plant and Equipment

GROUP	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings - School	440,916	10,000	-	-	(12,185)	438,731
Building improvements - Crown	292,644	-	-	-	(32,761)	259,883
Furniture and Equipment	308,270	95,295	(2,454)	-	(81,311)	319,800
Information and Communication Technology	431,670	250,209	(6,452)	-	(213,953)	461,474
Musical Instruments	43,502	3,033	-	-	(6,608)	39,927
Motor Vehicles	75,439	-	-	-	(19,261)	56,178
Textbooks	13,089	10,419	-	-	(8,235)	15,273
Leased Assets	77,929	37,735	(1,246)	-	(56,771)	57,647
Library Resources	11,090	7,875	(1,839)	-	(6,462)	10,664
Other Equipment	287,839	45,102	-	-	(40,919)	292,022
Plant & Equipment	283,020	15,151	(623)	-	(41,754)	255,794
Sports Equipment	119,981	27,444	-	-	(19,942)	127,483
<b>Balance at 31 December 2020</b>	<u>2,385,390</u>	<u>502,263</u>	<u>(12,614)</u>	<u>-</u>	<u>(540,162)</u>	<u>2,334,877</u>

	\$	\$	\$
Buildings - School	1,004,343	(565,612)	438,731
Building improvements - Crown	793,268	(533,385)	259,883
Furniture and Equipment	1,571,405	(1,251,605)	319,800
Information and Communication Technology	1,585,702	(1,124,228)	461,474
Musical Instruments	152,198	(112,271)	39,927
Motor Vehicles	218,654	(162,476)	56,178
Textbooks	901,208	(885,935)	15,273
Leased Assets	205,606	(147,959)	57,647
Library Resources	198,718	(188,054)	10,664
Other Equipment	566,349	(274,327)	292,022
Plant & Equipment	847,202	(591,408)	255,794
Sports Equipment	283,940	(156,457)	127,483
<b>Balance at 31 December 2020</b>	<b>8,328,593</b>	<b>(5,993,717)</b>	<b>2,334,877</b>

<b>GROUP</b>						
	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2019</b>	\$	\$	\$	\$	\$	\$
Buildings - School	464,655	-	-	-	(23,739)	440,916
Building improvements - Crown	313,484	12,714	-	-	(33,554)	292,644
Furniture and Equipment	277,868	93,699	-	-	(63,296)	308,270
Information and Communication Technology	571,446	71,988	(20,108)	-	(191,656)	431,670
Musical Instruments	50,448	1,042	(1,461)	-	(6,527)	43,502
Motor Vehicles	94,700	-	-	-	(19,261)	75,439
Textbooks	26,387	4,846	-	-	(18,144)	13,089
Leased Assets	97,525	43,631	-	-	(63,227)	77,929
Library Resources	16,187	5,839	(1,801)	-	(9,135)	11,090
Other Equipment	316,329	10,471	-	-	(38,961)	287,839
Plant & Equipment	216,312	106,736	-	-	(40,028)	283,020
Sports Equipment	44,989	89,671	-	-	(14,679)	119,981
<b>Balance at 31 December 2019</b>	<b>2,490,330</b>	<b>440,637</b>	<b>(23,370)</b>	<b>-</b>	<b>(522,207)</b>	<b>2,385,390</b>

<b>GROUP</b>			
	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2019</b>	\$	\$	\$
Buildings - School	994,343	(553,427)	440,916
Building improvements - Crown	793,268	(500,624)	292,644
Furniture and Equipment	1,559,209	(1,247,675)	311,534
Information and Communication Technology	1,508,505	(1,080,102)	428,403
Musical Instruments	153,327	(109,825)	43,502
Motor Vehicles	218,654	(143,215)	75,439
Textbooks	890,789	(877,700)	13,089
Leased Assets	412,203	(334,274)	77,929
Library Resources	208,643	(197,553)	11,090
Other Equipment	548,607	(260,768)	287,839
Plant & Equipment	960,640	(677,617)	283,023
Sports Equipment	256,497	(136,515)	119,982
<b>Balance at 31 December 2019</b>	<b>8,504,685</b>	<b>(6,119,295)</b>	<b>2,385,390</b>

## 16. Intangible Assets

The Group and School's Intangible Assets are made up of Trademarks

<b>GROUP</b>		
	Trademarks	Total \$
<b>Cost</b>		
Balance at 1 January 2019	307,089	307,089
Balance at 31 December 2019 / 1 January 2020	307,089	307,089
Balance at 31 December 2020	307,089	307,089
<b>Accumulated Amortisation and impairment losses</b>		
Balance at 1 January 2019	304,029	304,029
Balance at 31 December 2019 / 1 January 2020	304,029	(304,029)
Balance at 31 December 2020	304,029	304,029
<b>Carrying amounts</b>		
At 1 January 2019	3,060	3,060
At 31 December 2019 / 1 January 2020	3,060	3,060
At 31 December 2020	-	3,060

### Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

### Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019: \$nil)

## 17. Accounts Payable

	2020	Group	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	225,177	200,000	256,691
Accruals	375,030	478,053	367,932
Banking Staffing Overuse	1,673	-	1,673
Employee Entitlements - Salaries	1,007,752	950,000	780,460
Employee Entitlements - Leave Accrual	220,083	225,000	202,177
	<u>1,829,715</u>	<u>1,853,053</u>	<u>1,608,933</u>
Payables for Exchange Transactions	1,728,414	1,853,053	1,608,933
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	101,302	-	-
	<u>1,829,715</u>	<u>1,853,053</u>	<u>1,608,933</u>

The carrying value of payables approximates their fair value.

## 18. Revenue Received in Advance

	2020	Group	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	52,444	59,000	59,000
International Student Fees	489,789	1,100,000	1,019,432
Other	288,200	-	183,766
	<u>830,433</u>	<u>1,159,000</u>	<u>1,262,198</u>

## 19. Provision for Cyclical Maintenance

	2020	School and Group	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	850,076	850,076	725,783
Increase/ (decrease) to the Provision During the Year	421,021	120,000	172,689
Use of the Provision During the Year	(357,066)	-	(48,396)
Provision at the End of the Year	<u>914,031</u>	<u>970,076</u>	<u>850,076</u>
Cyclical Maintenance - Current	325,306	250,000	258,101
Cyclical Maintenance - Term	588,725	600,000	591,975
	<u>914,031</u>	<u>850,000</u>	<u>850,076</u>

## 20. Painting Contract Liability

	2020	Group	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
PMS Current Liability	74,700	-	-
PMS Non Current Liability	207,666	-	-
	<u>282,366</u>	<u>-</u>	<u>-</u>

On 10 April 2020 the Board signed an agreement with PMS Ltd (the contractor) covering a 7 year period. The program provides for exterior repaints and for regular maintenance of the Ministry owned buildings. The actual liability of the School will be determined by the percentage of work completed by the contractor for which the contractors has not been paid. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date.

## 21. Finance Lease Liability

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

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
No Later than One Year	44,013	50,000	45,720
Later than One Year and no Later than Five Years	27,930	20,000	15,527
	<u>71,943</u>	<u>70,000</u>	<u>61,247</u>

## 22. Retained Earnings Reserve

	Group 2020	2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Funds are held in Trust for the advancement of education, learning, sporting and cultural purposes of the students and staff of Mount Roskill Grammar School.			
Opening Balance	60,292	56,068	59,242
Plus interest	1,206	1,500	2,030
Less funds used	(750)		(980)
<b>Closing Balance</b>	<u>60,747</u>	<u>57,568</u>	<u>60,292</u>
Net movement in reserves (including trusts and bequests)	456	1,500	1,050

## 23. Funds held in Trust

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	315,671	500,000	557,091
	<u>315,671</u>	<u>500,000</u>	<u>557,091</u>

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

## 24. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects:

### Group

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
The Hub	<i>in progress</i>	(34,812)	-	(124,357)	-	(159,168)
E Block Toilets	<i>completed</i>	11,191	21,055	(32,247)	-	-
D Block relocatables	<i>completed</i>	(1,845)	116,960	(138,110)	-	(22,996)
Autex walling	<i>in progress</i>	-	33,549	(33,549)	-	-
Recarpeting	<i>in progress</i>	(26,450)	58,781	(32,331)	-	-
Heating	<i>in progress</i>	-	-	(35,280)	-	(35,280)
Hall toilets	<i>in progress</i>	-	100,900	(101,305)	-	(405)
Boiler	<i>in progress</i>	(13,020)	-	(30,820)	-	(43,840)
Totals		<u>(64,935)</u>	<u>331,245</u>	<u>(527,999)</u>	<u>-</u>	<u>(261,689)</u>
<b>Represented by:</b>						-
Funds Held on Behalf of the Ministry of Education						(261,689)
Funds Due from the Ministry of Education						<u>261,689</u>

	2019	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
The Hub	<i>in progress</i>	39,389	-	(74,201)	-	(34,812)
Caretakers Hours	<i>in progress</i>	-	-	-	-	-
E Block Toilets	<i>in progress</i>	(30,235)	490,458	(449,031)	-	11,191
D Block relocatables	<i>in progress</i>	-	-	(1,845)	-	(1,845)
Recarpeting	<i>in progress</i>	-	-	(26,450)	-	(26,450)
Boiler	<i>in progress</i>	-	-	(13,020)	-	(13,020)
Heating	<i>in progress</i>	-	-	-	-	-
Hall toilets	<i>in progress</i>	-	-	-	-	-
Totals		9,154	490,458	(564,547)	-	(64,935)

## 25. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.

The Mt Roskill Sports and Recreation Trust (the "Trust") and Mount Roskill Grammar School (the "School") are related by way of common trustees. During the year ended 31 December 2020 the Trust was charged by Mount Roskill Grammar School for administration and maintenance services of \$30,500 (2019: \$25,500) however the Trust did not make any loan repayments to the School in 2020 (2019: loan repayments were \$0). The School has provided for a write down in the loan of \$1,503,508 (2018 \$1,000,000 ) The amount payable from the Trust to the School at year end is \$0 (2019: \$0).

### Year end receivable

	Group 2020 Actual	Group 2019 Actual
	\$	\$
Receivable from The Mt Roskill Sports and Recreation Trust	1,503,508	1,503,508
Provision for loan from The Mt Roskill Sports and Recreation Trust	(1,503,508)	(1,503,508)
<b>Total</b>	<b>-</b>	<b>-</b>

The related party loan is unsecured, interest free and repayable on demand.

## 26. Remuneration

### Key management personnel compensation (School and Group)

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

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members - School</i>		
Remuneration	5,825	10,125
Full-time equivalent members	0.34	0.42
<i>Leadership Team</i>		
Remuneration	3,107,737	2,978,108
Full-time equivalent members	29.00	31.00
Total key management personnel remuneration	3,113,562	2,988,233
Total full-time equivalent personnel	29.34	31.42

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

### Principal 1

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

	2020 Actual	2019 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	210-220
Benefits and Other Emoluments	30-35	20-30
Termination Benefits		

Remuneration \$000	2020 FTE Number	2019 FTE Number
130 - 140	2.00	0.0
120 - 130	2.00	0.0
110 - 120	3.00	2.0
100 - 110	12.00	8.0
	19.00	10.00

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

## 27. Compensation and Other Benefits Upon Leaving

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

<b>School and GROUP</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	\$45,000	-
Number of People	2	-

## 28. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### *Holidays Act Compliance – schools payroll*

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 29. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) The project for the upgrade of The Hub/Information commons has been approved by the Board and the MOE with build date commencing October 2021. The project expected cost will be \$3.4m with Board contribution of \$1.1m.

Ignite Contract:	617,082
Payments to date:	198,558
Commitment at 31 December 2020:	418,524

b) At year end a commitment of \$95,000 has been made for the purchase of new seating for the Hall. Freight delays have resulted in the delivery and invoice being moved to 2021.

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$530,000 contract for Gender neutral toilets to be completed in 2020, which will be fully funded by the Ministry of Education. \$490,458 has been received of which \$479,266.77 has been spent on the project to date; and

(b) \$88,000 contract to have classrooms refloored, completion is expected in 2020. This project is fully funded by the Ministry. At balance date no funds have been received however \$26,450 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$61,600 contract to have classrooms walling replaced and will be completed in 2020. This project is fully funded by the Ministry. This project has been approved by the Ministry.

(d) The project for the upgrade of The Hub/Information commons has been approved by the Board in principle with contracts only having been signed for the Architects at year end. The project expected cost will be \$3.6m with Board contribution of \$1.1m having been approved.

## 30. Managing Capital

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

### 31. Financial Instruments

The carrying amount of financial assets and

#### Financial assets measured at amortised cost (2019: Loans and receivables)

	2020	Group 2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Cash and Cash Equivalents	1,539,757	1,150,220	1,073,490
Receivables	1,055,309	1,113,300	782,277
Investments - Term Deposits	7,426,443	4,918,176	8,476,149
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>10,021,509</b>	<b>7,181,696</b>	<b>10,331,916</b>

#### Financial liabilities measured at amortised cost

Payables	1,728,414	1,853,053	1,608,933
Finance Leases	76,990	112,669	94,021
Painting Contract Liability	282,366	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>2,087,770</b>	<b>1,965,722</b>	<b>1,702,954</b>

#### Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	1,503,508	1,503,508	1,503,508
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### 32. Events After Balance Date

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

### 33. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of	Proportion of ownership interest and voting power held by the Group	
			2020	2019
Mount Roskill Grammar School Early Childhood Charitable Trust	Early Childhood Education	Mt Roskill Auckland	100%	100%
Mount Roskill Grammar School Enterprise Foundation	Educational purpose of school	Mt Roskill Auckland	100%	100%

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

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

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

### 34. Comparatives

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



**Mount Roskill Grammar School**  
**Kiwi Sport**  
**For the year ended 31 December 2020**

Kiwi Sport is a Government funding initiative to support student's participation in organised sport. In 2020 the school received total Kiwi Sport funding of \$45,658.56 (excluding GST), (2019 \$45,041.73). The funding was spent on extra equipment and additional coaches.



# Mount Roskill Grammar School

## Analysis of Variance

# 2020

### Overarching Targets - Achievement and Attendance

The 2020 targets will be achieved through the actions within the pedagogy and tracking goals, and the Māori, Pasifika and ME.A.R achievement plans.

NCEA Level 1	Increase by (%)	To target (%)	Provisional Result (%)
All year 11 students gaining Level 1	2	83	86
Year 11 Māori students gaining Level 1	9	83	72
Year 11 Pasifika students gaining Level 1	15	83	84
ME.A.R.	12	83	93
NCEA Level 2	Increase by (%)	To target (%)	Provisional Result (%)
All year 12 students gaining Level 2	0	83	89
Year 12 Māori students gaining Level 2	1	83	79
Year 12 Pasifika students gaining Level 2	8	83	87
ME.A.R.	0	83	82
NCEA Level 3	Increase by (%)	To target (%)	Provisional Result (%)
All year 13 students gaining Level 3	2	83	80
Year 13 Māori students gaining Level 3	1	83	60
Year 13 Pasifika students gaining Level 3	10	83	69
ME.A.R.	11	70	89

<b>University Entrance</b>	<b>Increase by (%)</b>	<b>To target (%)</b>	<b>Provisional Result (%)</b>
All year 13 students gaining UE	2	56	54
All year 13 Māori students gaining UE	16	50	35
All year 13 Pasifika students gaining UE	12	30	25
ME.A.R.	11	45	61
<b>Scholarship (numbers)</b>	<b>Increase by</b>	<b>To target</b>	<b>Provisional Result (%)</b>
All students gaining scholarship	7	60	30
<b>Excellence endorsements (numbers)</b>	<b>Increase by</b>	<b>To target</b>	<b>Provisional Result (%)</b>
All year 11 students gaining Level 1	7	80	64
All year 12 students gaining Level 2	0	62	47
All year 13 students gaining Level 3	4	50	45
All Māori students at all Levels	1	13	6
All Pasifika students at all Levels	1	15	11
<b>Attendance</b>	<b>Increase by (%)</b>	<b>To target (%)</b>	
All students regular attendance rate (90%+)	3	60	63

**Background**

During the Covid lockdowns the school's priority was to ensure the health and emotional wellbeing of students and staff. The school maintained all of its teaching and learning programmes online providing learning content through google classroom and periodic online google meets opportunities with teachers. The pastoral teams maintained contact with students using weekly student self reporting on their engagement and sense of wellbeing. The school issued about 450 chromebooks directly to students, and were later received a few more from the Ministry of Education. On return from lockdown a period of resetting the focus of learning groups was necessary. Large scale, high stakes assessment was minimised in the first instance to enable students to make the transition from offsite learning smoothly. Teachers taught from home alongside their family responsibilities. Covid interrupted the learning of both students and teachers and also our progress toward some annual goals, both through the need to reprioritise and through the loss of continuity in some projects.

**To lift learner engagement and achievement through strengthening high impact teaching strategies.**

Authentic learning and engagement	Expected Outcomes	Actual Outcomes
<b>Actions</b>		
Strengthen authentic learning at year 9 and 10.	Define authentic learning in relation to the principles of the Roskill Effective Teaching Practice (RETP).  Departmental curriculum documentation reflects the following characteristics of authentic learning: <ul style="list-style-type: none"> <li>• Learners develop knowledge and skills through learning within real world contexts and are enabled to understand the relevance of the subject to their lives.</li> <li>• Learners are enabled to develop clearly defined learning goals.</li> <li>• Learners have input into contexts and can make choices about how they demonstrate their understandings.</li> </ul>	Partially Achieved Authentic learning has been defined within the RETP and a playbook describing authentic learning is available for staff on the Intranet. Work remains to be done with curriculum documentation and will continue in 2021.
Align the Roskill Effective Teacher Profile (RETP) with our vision for curriculum development.	Use the principles of the RETP as a reference for curriculum and assessment development.  Continue the school wide authentic learning week in term 4.	Achieved The RETP is part of a wider conversations about curriculum changes and will be a key consideration in the MRGS response to the NCEA standards review.  Achieved The school wide authentic learning week went ahead in term 4. Teachers were supported to deliver their programmes with unit plans and resources in relation to the theme of 'Fake News'.
Course selections enable authentic futures.	Ensure students are in courses relevant to their planned career pathway.	Achieved The Assessment Manager in charge of options along with the Academic Deans ensured that students were in optimal pathways. Students and whanau had access to advice through

		year levels assemblies, a curriculum evening and personalised career advice.
Establish a student feedback system whereby student voice data is gathered about every course.	Engagement will be tracked through student survey and observation data.	Achieved A personalised student voice dashboard has been provided to teachers in term 1 and in term 3. Teachers were able to hear directly from students in their class about how they felt about belonging, engagement, interest and challenge.

Differentiation	Expected Outcomes	Actual Outcomes
<b>Actions</b>		
<p>Teachers will collaborate to interpret Year 9 achievement data.</p> <p>Teachers will utilise Year 9 achievement data to identify student learning needs.</p>	<p>Teachers will be enabled to collaborate with the other Year 9 Core Class teachers to inform differentiated learning programmes for students.</p> <p>Teachers will use knowledge of their learners to inform their planning to meet the needs of each learner and identify students with high learning needs.</p>	<p>Partially Achieved</p> <p>One round of co-construction meetings was held at the start of the year which staff found beneficial. Due to lockdowns these were unable to happen as regularly as initially planned. These meetings did happen on a needs basis with classes who presented a high number of pastoral issues or a high needs student was identified, where a co-construction meeting was held to develop Individual Education Plans (IEP) for students.</p>
<p>Curriculum documentation reflects a commitment to differentiating learning for all students.</p>	<p>Unit planning includes a differentiated approach.</p> <p>Formative practices are used to differentiate lessons and the needs of learners.</p>	<p>Not Achieved</p>
<p>A professional learning programme focused on formative assessment is provided.</p>	<p>Formative practices expertise is disseminated into departments.</p> <p>Formative assessment is evident in classroom observations.</p> <p>Learners report agency in their learning.</p> <p>Formative assessment is used to inform core class discussions.</p>	<p>Achieved</p> <p>Eight teachers participated in a termly programme of a four hour PD session, followed by a 3 part observation cycle. Modifications were made to the cycle to work around lockdowns, which included staff participating in PD during one lockdown. Teachers reported enjoying the PD and being provided with strategies but the lack of consistency due to lockdowns was hard to implement and establish progress.</p>
<b>Roskill Effective Teacher Profile (RETP)</b>	<b>Expected Outcomes</b>	<b>Actual Outcomes</b>
<b>Actions</b>		
<p>Review and implement a revised RETP for staff and students to use as a reference to identify effective pedagogy at MRGS.</p> <p>RETP will be clearly communicated to all teachers.</p>	<p>The revised RETP is a succinct and user friendly document.</p> <p>The RETP is visible in all teaching spaces.</p> <p>The RETP articulates how we model consistent and effective teaching practices.</p>	<p>Achieved</p> <p>The RETP is available on the intranet.</p> <p>Not Achieved</p> <p>This work has become part of the 2021 annual projects.</p>
<p>The key elements of effective lessons are identified and implemented.</p>	<p>Key elements of effective lessons are evident across the school.</p>	<p>Partially Achieved</p> <p>An RETP playbook has been developed which describes the features and practices for each aspect of the RETP. In term 1 SLT</p>

		began to conduct walk throughs to gather data about lesson beginnings and endings. The subsequent lockdowns prevented us from gathering further data.
Curriculum documentation reflects our RETP to support the teaching and engagement for all students.	<p>RETP will be woven into planning, units of work and teaching programmes.</p> <p>Students know what they are learning in the lesson and can communicate this when asked.</p> <p>Ongoing data is collected by subject teachers to improve student progress.</p>	Not Achieved While this work has begun in most departments the RETP is yet to be a consistent presence in all departments' planning.
<p>The RETP will provide the basis for setting inquiry goals.</p> <p>The RETP can be used as a point of reference for coaching conversations and self-reflection.</p> <p>The RETP is used as a reference point when carrying out classroom observations and gathering student feedback.</p>	Inquiries, coaching and observations focus on effective teaching practices.	Achieved Observation templates are available alongside the playbook for middle leaders and teachers to use for inquiry, coaching and observations.
<b>Enabling Digital Learning</b>	<b>Expected Outcomes</b>	<b>Actual Outcomes</b>
<b>Actions</b>		
Effective use of e-Learning is reflected in our curriculum.	Unit plans show how e-Learning is used to support student learning.	Partially Achieved While this work has begun in most departments the e-Learning is yet to be a consistent presence in all departments' planning.
A range of professional learning opportunities are provided to support teachers with digital fluency and e-Learning.	<p>All departments make use of google classroom to support e-Learning.</p> <p>Increased teacher confidence with e-Learning.</p>	Achieved All courses have a google classroom and at least one online unit of work was developed during the first lockdown. On return from lockdown all teachers continued to post resources online because of the prolonged absences of many students who were unable to return.

Review the use of whole class computer labs.	Optimal use of whole class labs.	Not Achieved Deferred until 2021. The use of IT in school changed significantly this year due to the lockdowns requiring staff and students to work remotely. We will take time to settle in the new uptake of BYOD and review in 2021.
Seek feedback from departments and individual teachers on ICT usage and digital fluency.  Seek feedback from students on ICT infrastructure and teacher usage.  Measure ICT usage through observations.	Student feedback reflects improvement in ICT infrastructure.  Students report increased usage of devices.  Increase in students bringing their own device.  Increase in teachers using devices in class.	Achieved Progress took a different form than expected because of the imperative created by lockdowns. We centralised all departmental chromebooks and loaned out devices so that students were equipped with a school loaner device and were enabled to work at home as well as bring a device to school each day. We lent out approximately 450 school owned chromebooks. As we moved into lockdown and then back into school the needs changed and we were always in a position of having a wait list for devices.
Review methods by which students' access information to support their learning.  Students are supported in learning how to manage their digital files.	Students can manage their digital resources.	Achieved All students currently access google classroom. A great deal of progress has been made in ensuring every course has a google classroom presence.  Achieved Students are taught this skill as part of all year 9 computing courses. There is still some scope to teach this early in all curriculum areas and particularly by form teachers.
Complete an ICT improvement plan for ICT infrastructure and e-Learning pedagogies aligned with the RETP.	A clear roadmap of ICT improvement is shared with the community. E-learning is aligned and embedded within the RETP.	Partially Achieved We have a clear roadmap for ICT infrastructure and renewal plans for ICT and AV hardware.



## **Analysis of Variance**

### **Authentic learning and engagement**

We have broadened our definition of authentic learning beyond project based pedagogies. The intent was to widen the relevance to all subject areas and ensure that authentic learning contexts were seen as critical to engagement. Authentic learning is part of the RETP but further work needs to be done on curriculum documentation ensuring the principles of authentic learning are reflected in department planning.

The student voice project was interrupted by lockdown but we were still successful with gathering data at two points during the year. Teachers found the data informative and used it to plan inquiries that were subsequently interrupted by lockdowns. In 2021 we will continue to collect student voice data and provide department overviews of student voice feedback to HODs.

### **Differentiation**

Our group of eight teachers were very enthusiastic about the Assessment for Learning (AfL) Professional Learning. This was led by an external consultant. Despite the lockdowns, the group was able to complete the programme plan over the year with a few modifications to timing and sequencing around the lockdowns. What was created for the group was a challenge of being able to create consistency in the implementation of the strategies they were learning. This made it difficult to gauge if the AfL strategies were having an impact on the students' progress. Teachers reported feeling more confident in their ability to utilise strategies and understand the benefit and purpose of AfL. Part of our goal for later in 2020 was for the eight teachers to disseminate their learnings within the department. Unfortunately due to the changes made to the groups learning programme we were unable to make this progress in 2020.

### **RETP**

The Roskill Effective Teacher Profile (RETP) was developed early in 2020 undergoing multiple rounds of consultation and co-construction with teachers. The subsequent plans to embed and sustain use of the RETP have been delayed due to lockdowns. A resource page has been built on the intranet with a playbook for each aspect of the RETP and observation templates for classroom observations focussed on aspects of the RETP.

### **Enabling Digital Learning**

The development of digital learning accelerated due to the two lockdowns. We made unanticipated progress with BYOD because of the necessity for staff and students to work remotely. As a result there was much greater use of google classroom across every department. We made the decision early to stop the existing model of department based chromebooks loaned out period by period and moved to a long term loan model for school owned chromebooks. On return from lockdown we noticed the prevalence of classes with the majority of students bringing their own device sharply increased. However, it was an ongoing struggle to ensure loaned devices came to school each day.

In addition, we now have a much clearer picture of internet connectivity and BYOD capability for every family now as that research was done during lockdown. A challenge for us now is keeping the information up to date and communicating to parents that we do not have unlimited devices therefore we need to manage the loan system on a needs basis. There has been a sharp rise in teacher usage and competence in google classroom. This has resulted in a number of capable users realising that google classroom is limited in its capabilities as a learning management system. We plan to address this need to expand our capabilities for fully fledged blended learning by scoping and implementing an LMS as part of the 2021 blended learning project.

To inquire into and strengthen contributors to staff and student wellbeing.		
Staff and Student Wellbeing	Expected Outcomes	Actual Outcomes
<b>Actions</b>		
<p>Staff and students are consulted on what contributes to their wellbeing and how it could be further supported.</p> <p>Utilise NZCER data to select indicators that impact on staff and student wellbeing and monitor these.</p>	<p>Factors impacting wellbeing are clearly identified.</p> <p>Consultation provides actions for the school. Solutions are co-constructed with staff and enacted.</p>	<p>Achieved</p> <p>Staff were surveyed in both the first and second lockdowns to determine contributors to wellbeing. Staff completed the NZCER Wellbeing Survey.</p> <p>Throughout both lockdowns as part of student tracking, students were asked to report on their wellbeing.</p> <p>As part of the Student Voice project students were consulted in Term 1 and 3 on their sense of belonging.</p> <p>During Covid lockdowns we completed a google survey to ascertain the impact that distance learning had on wellbeing and this informed decision making to enable the school to support staff.</p> <p>A wellbeing lead team met to discuss this information and themes that were evident. This information was then shared with staff.</p>
<p>Assessment calendar is created and used to inform assessment timing.</p> <p>Make the assessment calendar accessible to all students.</p> <p>Review resubmission assessment practices.</p>	<p>Assessment pressures are managed and minimised. Students are able to discuss their assessment timings with mentors.</p> <p>Assessment deadline interventions can occur with HODs to manage high pressure assessment times.</p> <p>Resubmissions are purposeful.</p>	<p>Achieved</p> <p>An assessment calendar was made and used to manage assessment pressure points.</p> <p>Achieved</p> <p>Within school planning to manage and minimise workload due to resubmission coincided with the NZQA announcement that resubmission will be limited to students seeking to move from achieved to not achieved.</p>
<p>PL for staff on restorative practices and how to maintain classroom routines and expectations.</p>	<p>Teachers use a wider range of effective strategies to be responsive to learner needs and manage behaviour.</p>	<p>Partially Achieved</p>

<p>Clearly communicate pastoral processes to support teachers maintaining positive learning environments.</p>	<p>Observations of lesson beginnings and endings show implementation of routines and expectations.</p> <p>Pastoral processes are clearly communicated and visible to staff.</p>	<p>Staff were provided with professional learning at the start of the year around restorative practices but the sharing of effective strategies was not conducted.</p> <p>Observations of lesson beginning and endings was implemented in term 4 with a focus on junior core classes and SLT and deans prioritising the classes associated with their Houses.</p> <p>Pastoral processes are enacted through the Deans' Centre with a more consistent school wide approach needed in 2021.</p>
<p>Review appraisal requirements.</p>	<p>Teachers continue to learn and develop while paperwork and extraneous requirements are minimised.</p>	<p>Achieved</p> <p>The review of appraisal coincided with an announcement from the Teaching Council of Aotearoa that the profession is moving to a professional growth cycle process that will replace appraisal. Teachers were consulted about their views on the enactment of a Professional Growth Cycle at Mount Roskill Grammar School that complies with the council requirements. The process will be supported by within school leaders working alongside middle leaders leading learning within departments.</p>
<p>Students learn practical steps to manage their time during form time.</p>	<p>Students will be able to discuss their time management strategies and how this links to their wellbeing with their mentors/form teachers.</p>	<p>Partially Achieved</p> <p>Resources were created on google classroom to support form teachers with their form classes ability to manage themselves. A termly reflection booklet was created and distributed each term. Feedback was sought from form teachers about the effectiveness and because of this hard copy booklets continued to be provided throughout the year.</p>
<p>Increase access to education about safe online practices in collaboration with Netsafe and the community constable.</p>	<p>Decrease in pastoral issues related to online bullying.</p>	<p>Not Achieved</p> <p>To confirm actual stats from 2019 pastoral to 2020 pastoral but believe there was an increase in the number of pastoral issues related to online bullying due to the advent of the Roskill Tea instagram pages.</p> <p>Access to education times cancelled due to Covid.</p>

<p>A greater number of students participate in co-curricular activities.</p>	<p>Data shows a greater number of students participating in co-curricular activities.</p>	<p>Achieved A new initiative this year organised sport programmes targeting females and students who usually do not participate in co-curricular activities proved successful. Student participation increased from 39% in 2018 and 2019 to 42% in 2020.</p>
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**Analysis of Variance**  
**Staff and Student Wellbeing**  
 With the impact of Covid and the adjustments that needed to be made, staff and student wellbeing became an even more focus. 123 staff completed a wellbeing survey in Alert Level 3 with 79.3% of teachers reporting that they felt confident with their teaching throughout the distance learning period. During lockdowns students were monitored through a high level database into which they contributed regular wellbeing ratings Deans and form teachers used dashboard to identify students to follow up on wellbeing and learning engagement.

## Achievement Plan

**Goal: Teachers will strengthen and students will experience (Māori as Māori/ Pasifika as Pasifika/ ME.A.R as ME.A.R) culturally responsive learning pedagogy, partnerships in learning and targeted actions which will accelerate learner's progress towards aspirational outcomes.**

### Background

Over the last 5 years lead teams of teachers have supported Māori and Pasifika students' achievement, cultural efficacy, culturally responsive pedagogy, and building relationships with community groups. In 2017, we introduced ME.A.R achievement lead team, to support our Middle Eastern, African and Refugee student groups.

The support and interventions provided by these teams of teachers have contributed to shifts in teacher mind set, and achievement of these students. For 2020 we aim to strengthen our practice within and across the three lead teams, culturally responsive pedagogy of our teachers across the school, our partnerships with our Whānau Advisory Groups, and the acceleration of learner's progress towards aspirational outcomes, through ongoing collaboration and inquiry into our practice.

We will have three key focus areas, teacher practice, student engagement, agency and success and whānau and community engagement. These key areas will allow us to focus our priorities, maximise our resources and impact on our students.

### Teacher Practice:

Actions	Expected Outcomes	Actual Outcomes
Staff will continue to develop culturally responsive pedagogy through professional learning.	Staff be equipped to embed culturally responsive pedagogy into their teaching and learning practice. The RETP will be evident in teacher practice in the classroom. Students will feel that their language, culture and identity is valued and integrated within the course content and each classroom. Lead Teams will be empowered to share their knowledge of culturally responsive practice.	Partially Achieved In Term 4, all staff selected two culturally responsive workshops which were led by our Māori Lead team. The initial plan was for these workshops to happen in Term 3 which would have enabled staff to have more teaching time to implement their learnings into their practice.
CoL and PLG's will support teachers through their individual and collaborative inquiries.	Teacher inquiries will acknowledge and show strategies have been developed and trialled. Lead Teams will complete an inquiry, directly related to their teaching practice, and the impact on their Achievement Team group students (i.e. Māori, Pasifika, ME.A.R). Lead Teams will share their inquiry outcomes with staff to share best practice and reflections.	Not Achieved The professional learning groups' inquiry process started, but didn't finish due to lockdowns. The inquiry process evolved throughout the year, but no inquiries were completed.
Staff will share best practice, with lead teams focusing on culturally responsive pedagogy.	Teachers will share during staff briefing and staff meetings a snippet of best practice from their department, with all staff in order to grow our kete of teaching strategies.	Not Achieved This was not put into practice.

**Student Engagement, Agency and Success:**

Actions	Expected Outcomes	Actual Outcomes																				
Mentoring of Year 11 - 13 students will occur.	<p>Improved attendance at mentoring sessions, improved submission and attendance rates.</p> <p>Achievement of Māori, ME.A.R and Pasifika student reaches school targets set.</p> <table border="1" data-bbox="651 357 1218 485"> <thead> <tr> <th>Attendance:</th> <th>ME.A.R</th> <th>Pasifika</th> <th>Maori</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>M1</td> <td>62%</td> <td>54%</td> <td>63%</td> <td>66%</td> </tr> <tr> <td>M2</td> <td>79%</td> <td>68%</td> <td>73%</td> <td>79%</td> </tr> <tr> <td>M3</td> <td>72%</td> <td>53%</td> <td>51%</td> <td>68%</td> </tr> </tbody> </table>	Attendance:	ME.A.R	Pasifika	Maori	Total	M1	62%	54%	63%	66%	M2	79%	68%	73%	79%	M3	72%	53%	51%	68%	<p>Achieved</p> <p>Mentoring of Year 11 - 13 students occurred throughout the year in addition to the students being mentored within their form class. Mentoring also happened during lockdowns, with support staff being allocated students to make regular contact with during these periods.</p> <p>Attendance at mentoring sessions was followed up by lead team members.</p>
Attendance:	ME.A.R	Pasifika	Maori	Total																		
M1	62%	54%	63%	66%																		
M2	79%	68%	73%	79%																		
M3	72%	53%	51%	68%																		
Student achievement will be closely tracked.	<p>Improved achievement rates and increase in student agency and efficacy.</p> <p>Ongoing mentoring conversations about achievement over the year will support students in their subjects and allow for early interventions and support.</p> <p>Early contact with whānau about achievement.</p>	<p>Achieved</p> <p>All Lead Teams had dashboards for their teams for each term. Achievement data was discussed regularly in PLG meetings which enabled lead teams to create plans and implement extra mentoring sessions which students whose achievement was not tracking as it should be.</p>																				
Endorsement group identified and tracked.	Improved level of endorsements.	<p>Achieved</p> <p>Endorsements groups were identified in term one. Meetings with these students were carried out each term (or twice this year) to ensure students were focused on gaining endorsements, understood where they were at in regards to gaining endorsements and were clear on their next steps to continue progressing.</p>																				
UE pathways tracking, explicit tracking of students courses.	<p>Improved UE Achievement rates.</p> <p>Increase in students in Year 13 taking UE approved courses.</p> <p>Increase in conversations with students in Year 9, 10 and 11 about Pathways and subject courses.</p>	<p>Partially Achieved</p> <p>Year 13 courses were evaluated in Term 1 and where possible students were moved into UE approved courses.</p>																				
Actions	Expected Outcomes	Actual Outcomes																				
Each student supported with course selection and school/career pathways.	Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.	<p>Partially Achieved</p> <p>Some students subject choices were checked on, particularly senior students. There is further work to be done with Junior students to ensure they are picking courses which will be effective for them.</p>																				

Homework centres will increase their profile through targeted actions.	Students, Parents and Whānau will report feeling a greater connection to the school and students will gain more confidence and accelerate achievement.  Centralised homework centre - late Term 1.	Partially Achieved During Polyfest/Term 1, homework centres were well attended with 20 or more students attending these sessions. Covid interruptions meant that momentum was lost with Homework Centres. Term 3 saw the implementation of Year 10 Pasifika homework centres which were also well attended, targeting different core subjects each week.
Tracking of student attendance (red group).	Students will feel an increase in engagement and belonging in their classrooms, therefore resulting in higher attendance in all classes.	Not Achieved Attendance in 2020 was impacted due to the ongoing shift in Alert Levels, increased messaging about staying home if unwell and also the need to stay home whilst under covid testing.
Mentoring and tracking of student attendance at Term 3 Exams.	Students will feel confident to attend and complete their practice exams in preparation for NCEA External examinations. Information letter prior to exams.	Not Achieved Due to lockdowns the change in exam structure meant that tracking of attendance at exams did not happen.
<b>Actions</b>	<b>Expected Outcomes</b>	<b>Actual Outcomes</b>
Students will lead engagement and participation in culturally responsive leadership and aspiration programmes including Pilot, Kaati, Niu, Young Leaders and CAPT.	Students will grow their leadership capabilities and strengthen their cultural and learning efficacy.	Partially Achieved There were limited options in 2020 for students to participate in these programmes. Two Kaati trips were able to happen in Term 4 and the Pasifika Young Leaders group was formed and recognised for their leadership at a community event.
Māori, ME.A.R and Pasifika students will be involved in groups within the school, with particular focus on lead team events.	A higher number of students will engage and participate in school events, to increase belonging, to grow leadership and increase the profile of each group.	Not Achieved There were limited options in 2020 for students to participate in these programmes.
Student lead team groups.	Student lead teams have a profile within the school (like Pacific Young Leaders), who lead events, promotion of groups and grow their leadership capacity.  Student lead teams support the lead team teachers to achieve their purpose.	Not Achieved No progress was made on this in a formal way. Students were involved in the planning of events within the school which were able to be held.

**Whānau and Community Engagement:**

<b>Actions</b>	<b>Expected Outcomes</b>	<b>Actual Outcomes</b>
Engage whānau through regular events both at MRGS and across the campus.	Communication and relationships between the kura and whānau will have strengthened. Parents will feel more empowered and enabled to support their children.	Not Achieved An initial hui was held with the whānau advisory group, however although further wider whānau hui were planned they were cancelled due to lockdowns. Māori graduation was able to be held in Term 4. A Pasifika parent fono was held although attendance was much lower than expected.
Facebook pages and termly letters will be used to inform whānau, outlining events coming up, recent progress and to celebrate success.	Whānau will feel informed about events and that their children's success is being celebrated in a culturally responsive way.	Achieved Pasifika team has shown particular strength in this area with a termly Newsletter and frequent posts on instagram to create connection with the community.
<b>Actions</b>	<b>Expected Outcomes</b>	<b>Actual Outcomes</b>
Whānau Advisory Groups established and termly meetings occurring.	Termly engagement in Whānau Advisory Group Meetings to hear community voice and build on partnerships with the community.	Partially Achieved An initial whānau advisory meeting was held in Term 1. There were no other termly meetings as planned. There were 2 Fono held, which had a lower attendance than hoped for.
Whānau voice on curriculum, belonging, school values and behaviour.	Whānau will share voice about these areas, to give us a triangulated view of their perspective of the school.	Not Achieved

**Analysis of Variance**

**Overall Achievement**

Overall achievement at each level of NCEA and for UE was similar to the best ever results gained by the school.

The adaptation made to teaching and learning programmes and to assessment programmes together with the provision of learning recognition credits has enabled these very satisfactory results.

The overall rate of excellence endorsements of Level 1 and Level 2 is lower. Although there are more merit endorsements, the lower percentage of excellence endorsements could indicate a reduction in 'deep learning' for students as a result of the covid disruption. For 2021 teachers will be mindful that prior learning will need to be checked comprehensively before advancing with the prescribed learning in a programme.

**Achievement Lead Team**



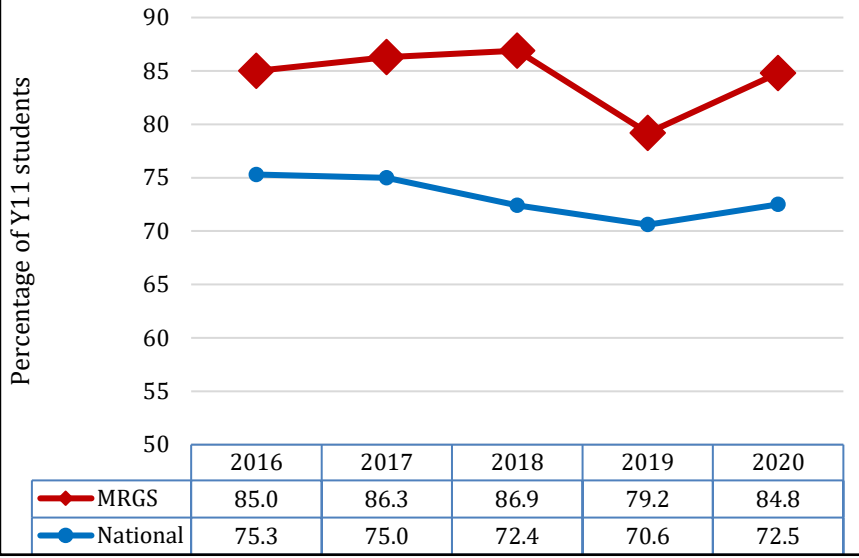
Covid 19 and the lockdowns created many challenges for our Lead Teams. The lead teams worked hard to mentor students throughout the year to ensure they were supported and making progress. This was particularly important during the lockdowns where Lead Teams prioritised ensuring students remained connected with school by making contact with our Māori, Pasifika and ME.A.R students each week. Lead teams greatest strength was creating, building and maintaining relationships with learners, working to have them here at school and balancing the challenges that covid created for many whānau.

Pasifika groups have gained results matching the vest ever for the school at most levels. The UE pass rate for Pasifika has improved from 2019 but still has a lot of room for improvement. In 2021 we must ensure the Mentoring of students in their subject choices is much more targeted and informed, so that from Level 1 of NCEA students have UE Domain pathways available to them.

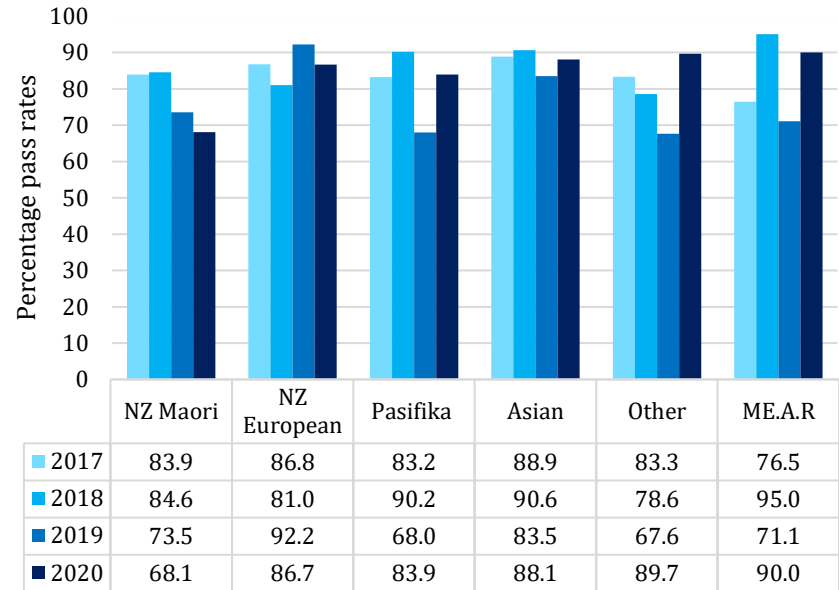
Achievement of Māori students has been more negatively impacted by covid than other groups. Our focus as we move into 2021 needs to be on developing our teaching pedagogy to support our priority learners as well as implementing support strategies as early as possible in an equitable way across the priority groups. This includes mentoring as soon as possible, connecting with whanau, device provision as a priority and checking students' attendance more regularly. Ensuring we are connecting with whānau as much as possible will also support the success of our taura.

# Year 11

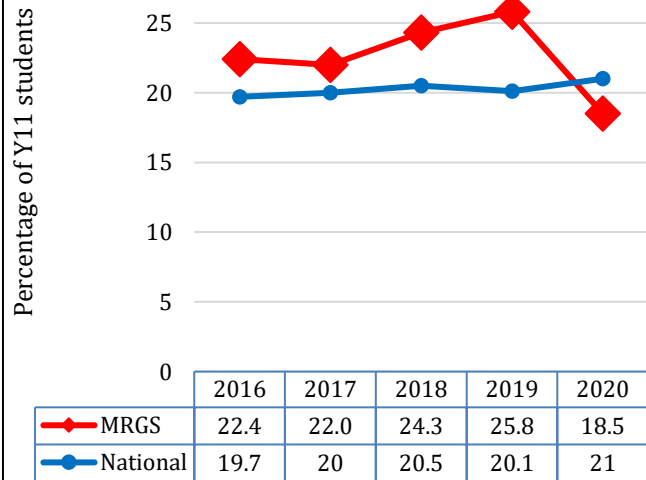
## NCEA Level 1 pass rate (Yr 11 roll)



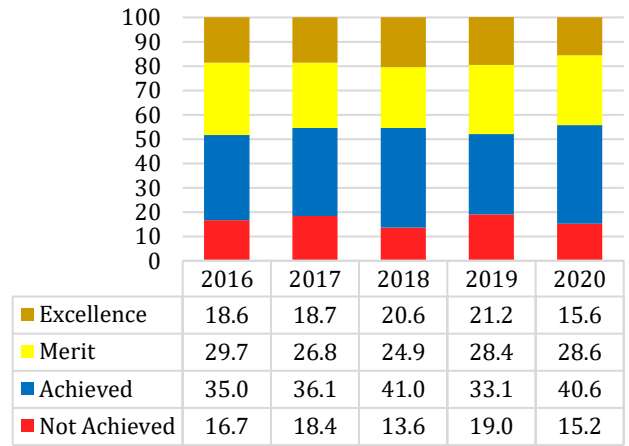
## NCEA Level 1 by Ethnicity (Year 11)



## L1 Excellence Endorsements

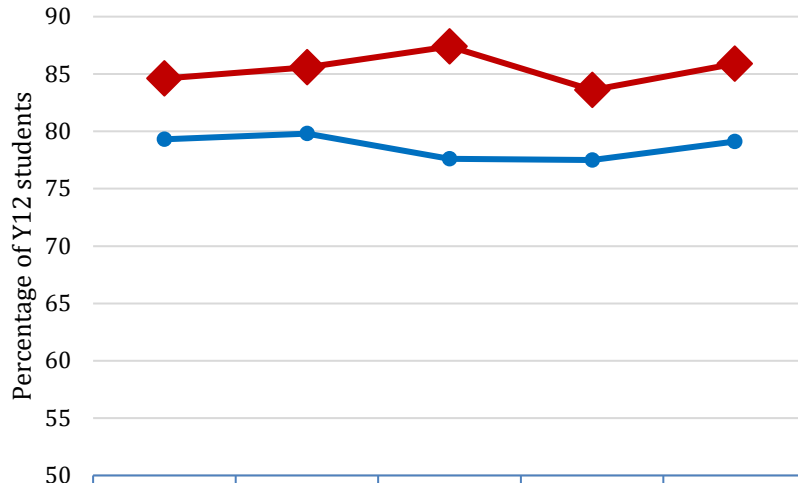


## L1 Results (Year 11)

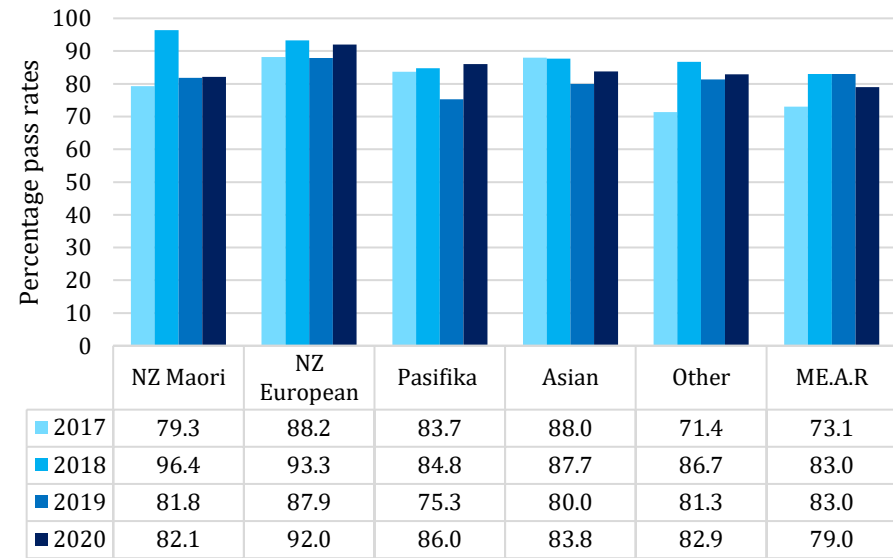


# Year 12

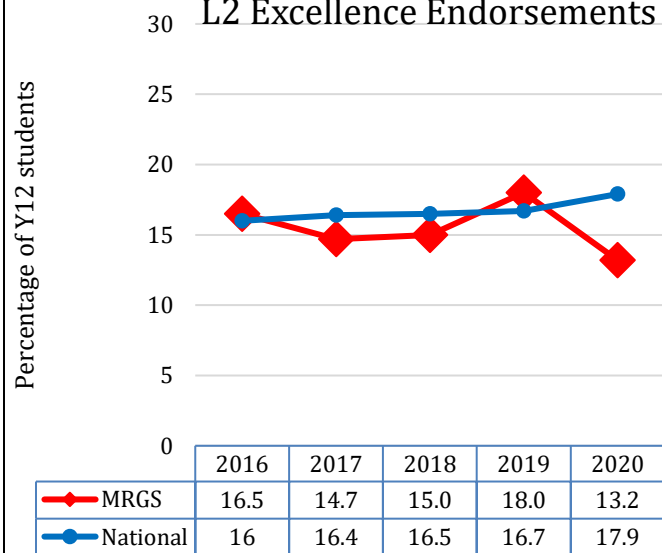
## NCEA Level 2 pass rate (Yr 12 roll)



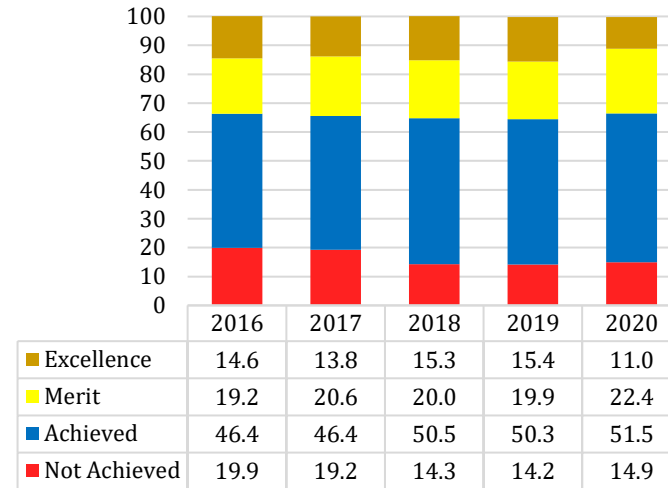
## NCEA Level 2 by Ethnicity (Year 12)



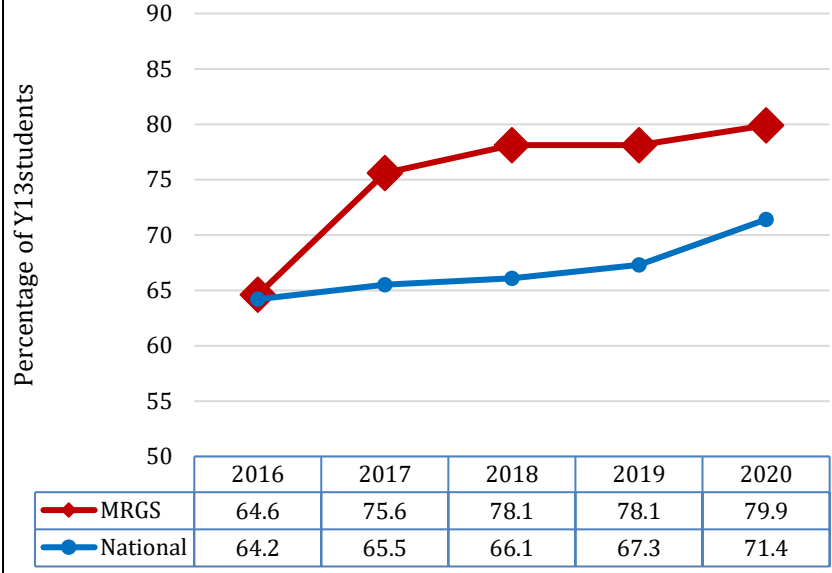
## L2 Excellence Endorsements



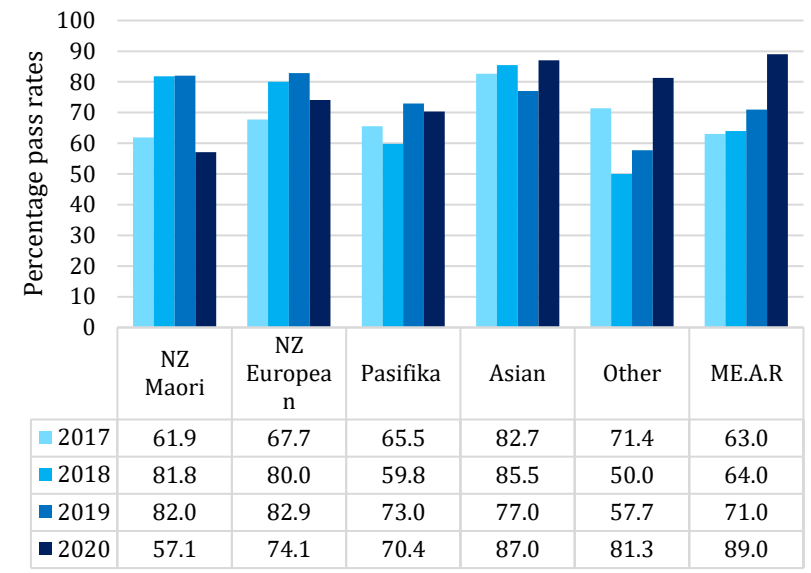
## L2 Results (Yr 12 Roll)



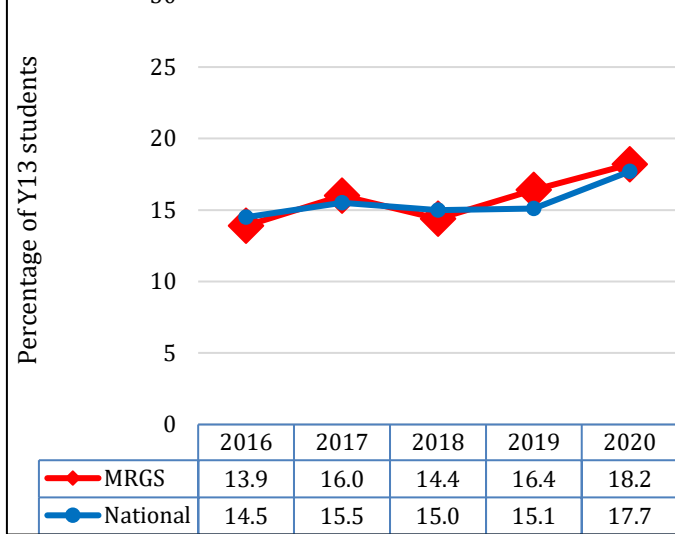
NCEA Level 3 pass rate (Year 13)



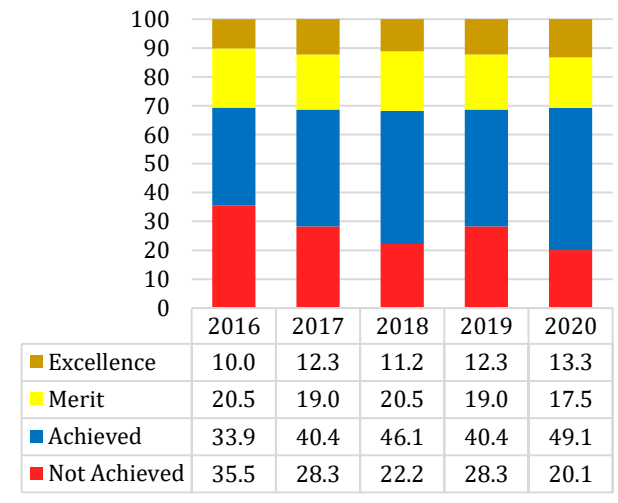
NCEA Level 3 by Ethnicity (Year 13)



L3 Excellence Endorsements

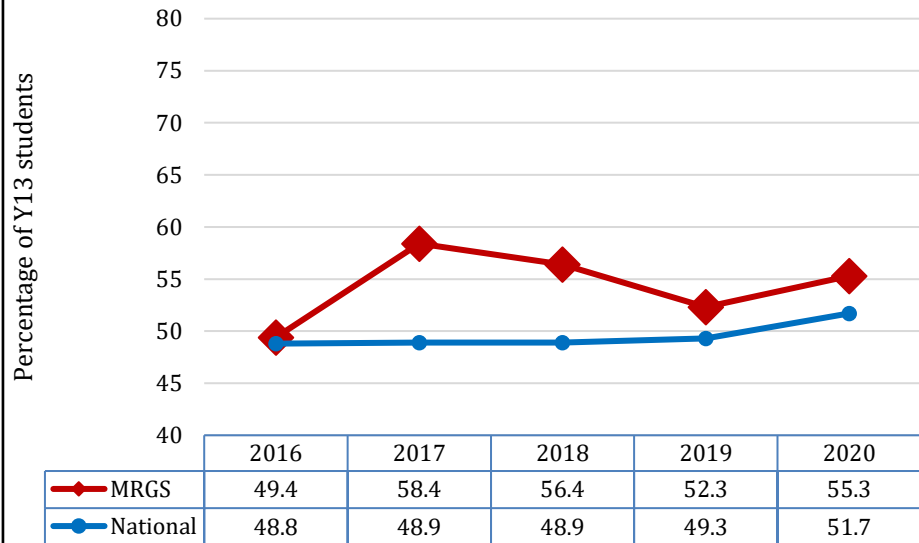


L3 Results (Year 13)

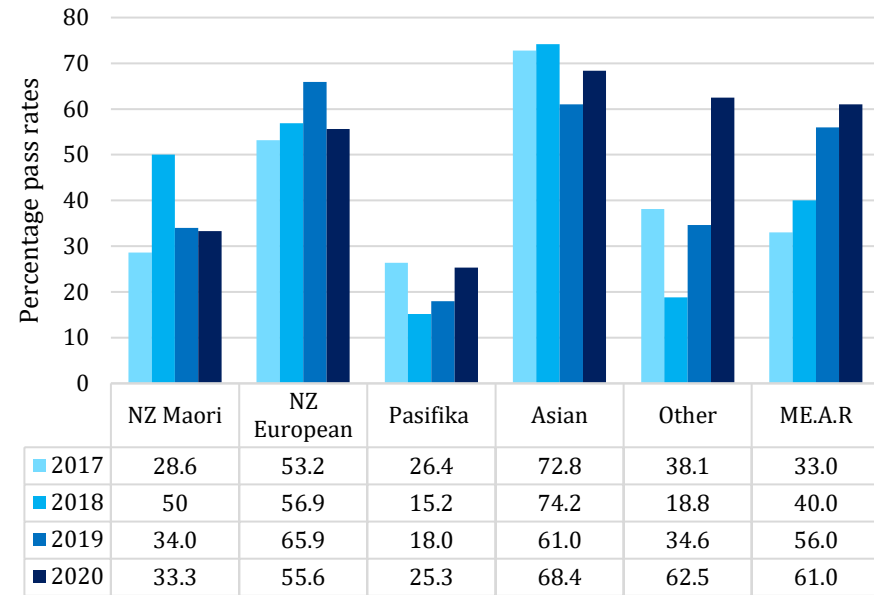


## Year 13 Leavers

### UE pass rate (Yr 13 roll)



### UE by Ethnicity (Year 13)



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF MOUNT ROSKILL GRAMMAR SCHOOL'S GROUP  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Mount Roskill Grammar School and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Kurt Sherlock using the staff and resources of Crowe Horwath New Zealand Audit Partnership, to carry out the audit of the financial statements of the Group on his behalf.

**Opinion**

We have audited the financial statements of the Group on pages 2 to 22 that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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## **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

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

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Group'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 Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information obtained at the date of our audit report is the Kiwi Sport and Analysis of Variance 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 Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand