

MOUNT ROSKILL GRAMMAR SCHOOL

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number: 74
Principal: Tom Webb
School Address: Frost Road, Mt Roskill, Auckland
School Postal Address: Frost Road, Mt Roskill, Auckland, 1041
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Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
M Pot	Presiding Member	Elected	Sep-25
G Watson	Principal ex Officio	Appointed	
A Russell	Parent Representative	Elected	Sep-25
A Steele	Parent Representative	Elected	Sep-25
L Kingi-Bon	Parent Representative	Co-Opted	Aug-23
N Patel	Parent Representative	Co-Opted	Sep-25
H Bhatia-Mitha	Parent Representative	Elected	Sep-25
R O'Callaghan	Parent Representative	Elected	Sep-25
L Tupa'i Lavea	Parent Representative	Co-Opted	Sep-25
N Pandey	Parent Representative	Co-Opted	Sep-25
L Vickery	Staff Representative	Elected	Sep-25
T Watkinson	Student Representative	Elected	Sep-23
A Trivedy	Student Representative	Elected	Sep-24

Accountant / Service Provider:

MOUNT ROSKILL GRAMMAR SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2023

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Mount Roskill Grammar School

Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the group.

The Group's 2023 consolidated financial statements are authorised for issue by the Board.

Marjet Pot

Full Name of Presiding Member

Tom Webb

Full Name of Principal

Signature of Presiding Member

Signature of Principal

7 June 2024

Date:

7 June 2024

Date:

Mount Roskill Grammar School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Revenue							
Government Grants	2	23,438,207	21,933,578	22,616,650	23,438,207	21,933,578	22,616,650
Locally Raised Funds	3	2,007,088	823,000	1,297,635	2,007,088	823,000	1,332,516
Interest		301,476	110,000	128,194	308,888	110,000	130,835
Gain on Sale of Property, Plant and Equipment		278	-	-	37,834	-	-
Early Childhood	4	2,886	-	26,783	27,193	-	617,294
Other Revenue		-	-	-	848	-	670
Total Revenue		25,749,936	22,866,578	24,069,262	25,820,059	22,866,578	24,697,965
Expense							
Locally Raised Funds	3	1,031,416	671,280	608,117	1,031,416	671,280	608,117
Early Childhood		-	-	-	114,897	-	577,183
Learning Resources	5	16,926,741	15,759,580	15,593,821	16,935,004	15,759,580	15,609,515
Administration	6	1,346,022	1,240,852	1,425,143	1,384,688	1,240,852	1,268,624
Interest		16,277	15,000	17,625	16,277	15,000	17,625
Property	7	6,032,206	5,600,043	5,804,836	6,032,206	5,600,043	5,804,836
Other Expense	8	2,886	-	-	2,886	-	-
Loss on Disposal of Property, Plant and Equipment		27,822	-	21,703	167,228	-	21,703
Total expense		25,383,371	23,286,755	23,471,244	25,684,603	23,286,755	23,907,602
Net Surplus / (Deficit) for the year		366,565	(420,177)	598,018	135,456	(420,177)	790,363
Total other comprehensive revenue and expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		366,565	(420,177)	598,018	135,456	(420,177)	790,363

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 2023

	Notes	2023	School	2022	2023	Group	2022
		Actual	2023 Budget (Unaudited)	Actual	Actual	2023 Budget (Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Equity at 1 January		10,050,660	10,050,660	9,140,527	10,050,660	10,050,660	9,214,004
Total comprehensive revenue and expense for the year		366,565	(420,177)	598,018	135,456	(420,177)	790,363
Contribution - Furniture and Equipment Grant		-	-	371,273	-	-	371,273
Equity Adjustment		-	-	(59,158)	-	-	(59,158)
Equity at 31 December		10,417,225	9,630,483	10,050,660	10,186,116	9,630,483	10,316,481
Accumulated comprehensive revenue and expense		10,417,225	9,630,483	10,050,660	10,186,116	9,630,483	10,316,481
Reserves		-	-	-	-	-	-
Equity at 31 December		10,417,225	9,630,483	10,050,660	10,186,116	9,630,483	10,316,481

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 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets							
Cash and Cash Equivalents	9	1,145,916	1,547,189	1,965,264	1,145,993	1,547,189	2,294,718
Accounts Receivable	10	1,476,648	506,260	1,563,344	1,476,648	506,260	1,159,599
GST Receivable		15,078	168,413	168,413	15,078	168,413	149,832
Prepayments		58,693	74,930	74,929	58,693	74,930	75,580
Inventories	11	1,519	122,839	122,839	1,519	122,839	122,839
Investments	12	5,857,783	4,965,698	4,965,698	5,857,783	4,965,698	5,215,698
Funds receivable for Capital Works Projects	21	63,335	201,369	201,369	63,335	201,369	201,369
		<u>8,618,972</u>	<u>7,586,698</u>	<u>9,061,856</u>	<u>8,619,049</u>	<u>7,586,698</u>	<u>9,219,634</u>
Current Liabilities							
Accounts Payable	15	1,985,982	1,394,776	2,451,860	2,217,168	1,394,776	2,508,784
Revenue Received in Advance	16	739,032	437,394	437,394	739,032	437,394	478,189
Provision for Cyclical Maintenance	17	437,778	329,613	329,613	437,778	329,613	329,613
Painting Contract Liability	18	76,293	76,292	76,292	76,293	76,292	76,292
Finance Lease Liability	19	75,475	76,436	76,436	75,475	76,436	76,436
Funds held in Trust	20	415,752	195,427	195,427	415,752	195,427	195,427
Funds held for Capital Works Projects	21	397,853	631,493	631,493	397,853	631,493	631,493
		<u>4,128,164</u>	<u>3,141,430</u>	<u>4,198,514</u>	<u>4,359,350</u>	<u>3,141,430</u>	<u>4,296,233</u>
Working Capital Surplus/(Deficit)		4,490,808	4,445,267	4,863,343	4,259,699	4,445,267	4,923,401
Non-current Assets							
Investments		-	-	2,101	-	-	41,392
Property, Plant and Equipment	13	2,687,129	2,628,934	2,628,934	2,687,129	2,628,934	2,795,406
Work in Progress		4,237,657	3,444,981	3,444,981	4,237,657	3,444,981	3,444,981
Intangible Assets	14	3,060	3,060	3,060	3,060	3,060	3,060
		<u>6,927,847</u>	<u>6,076,975</u>	<u>6,079,076</u>	<u>6,927,847</u>	<u>6,076,975</u>	<u>6,284,839</u>
Non-current Liabilities							
Provision for Cyclical Maintenance	17	849,308	661,058	661,058	849,308	661,058	661,058
Painting Contract Liability	18	59,292	104,487	104,487	59,292	104,487	104,487
Finance Lease Liability	19	92,830	126,214	126,214	92,830	126,214	126,214
		<u>1,001,430</u>	<u>891,759</u>	<u>891,759</u>	<u>1,001,430</u>	<u>891,759</u>	<u>891,759</u>
Net Assets		<u>10,417,225</u>	<u>9,630,483</u>	<u>10,050,660</u>	<u>10,186,116</u>	<u>9,630,483</u>	<u>10,316,481</u>
Equity:							
Accumulated comprehensive revenue and expense		10,417,225	9,630,483	10,050,660	10,186,116	9,630,483	10,316,481
Equity investment revaluation reserves		-	-	-	-	-	-
Total equity		<u>10,417,225</u>	<u>9,630,483</u>	<u>10,050,660</u>	<u>10,186,116</u>	<u>9,630,483</u>	<u>10,316,481</u>



Mount Roskill Grammar School
Statement of Cash Flows
For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities							
Government Grants		5,951,623	11,793,084	6,422,263	5,910,828	11,499,364	6,409,891
Locally Raised Funds		1,569,481	272,706	1,116,854	1,165,673	222,706	1,541,599
Early Childhood		2,886	-	-	129,455	-	-
International Students		927,624	(32,003)	407,240	927,624	(32,003)	407,240
Goods and Services Tax (net)		153,334	(198,413)	(205,958)	135,059	(218,413)	(206,835)
Payments to Employees		(2,962,580)	(3,265,142)	(2,971,649)	(3,073,646)	(3,420,142)	(3,398,353)
Payments to Suppliers		(4,367,921)	(2,816,917)	(3,003,719)	(4,603,895)	(3,209,917)	(3,063,948)
Interest Paid		(16,277)	(15,000)	(17,625)	(16,277)	(15,000)	(17,625)
Interest Received		257,703	120,000	104,914	266,026	181,499	106,645
Net cash from / (to) the Operating Activities		1,515,874	5,858,315	1,852,320	840,846	5,008,094	1,778,613
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		278	137,031	-	37,834	137,031	-
Purchase of Property Plant & Equipment (and Intangibles)		(645,210)	(910,976)	(437,970)	(626,407)	(650,064)	(354,086)
Purchase of Investments		(892,085)	(965,698)	(0)	(642,085)	(965,698)	(0)
Purchase of Property Plant & Equipment Work in Progress		(792,676)	(3,444,981)	(3,444,981)	(792,676)	(3,444,981)	(3,444,981)
Proceeds from Sale of Investments		-	61,499	829,854	39,291	-	707,656
Net cash from / (to) the Investing Activities		(2,329,693)	(5,123,126)	(3,053,097)	(1,984,043)	(4,923,713)	(3,091,411)
Cash flows from Financing Activities							
Finance Lease Payments		(84,703)	(390,780)	(5,441)	(84,703)	(390,780)	(91,083)
Painting Contract payments		(45,195)	(101,587)	(33,922)	(45,195)	(101,587)	(33,922)
Funds Administered on Behalf of Other Parties		124,369	275,550	108,001	124,369	275,550	48,842
Net cash from / (to) Financing Activities		(5,529)	(216,817)	68,639	(5,529)	(216,817)	(76,163)
Net increase/(decrease) in cash and cash equivalents		(819,348)	518,372	(1,132,139)	(1,148,725)	(132,436)	(1,388,961)
Cash and cash equivalents at the beginning of the year	9	1,965,264	1,028,817	3,097,404	2,294,718	1,679,625	3,683,678
Cash and cash equivalents at the end of the year	9	1,145,916	1,547,189	1,965,265	1,145,993	1,547,189	2,294,717

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

The above 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 2023

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.

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

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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 consolidated 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.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 19. Future operating lease commitments are disclosed in note 26.

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 29.

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.

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

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

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

Other Grants where conditions exist

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.

Donations, Gifts and Bequests

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

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned. Interest revenue is accrued using the effective interest method.

d) 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.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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.

h) Inventories

Inventories are consumable items held for sale and are 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.

i) Investments

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

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. 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.

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	2-5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



k) Intangible Assets

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 and research expenditure are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Fees to access the supplier's application software in a SaaS arrangement:

Where the Software as a Service (SaaS) contract only gives the school the right to receive access to the supplier's application software, costs associated with the licence would be expensed when incurred due to a lack of control over an identified asset. When the Group receives rights beyond right of access, this could indicate that the Group has an intangible asset, if the definition and recognition criteria under PBE IPSAS 31 are satisfied.

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.

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

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

In determining fair value less costs to sell, the Group engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc)].

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

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

The 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.

p) 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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.



s) Financial Instruments

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

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

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

t) 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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	5,890,553	5,670,094	5,986,843	5,890,553	5,670,094	5,986,843
Teachers' Salaries Grants	13,103,022	11,948,000	11,776,889	13,103,022	11,948,000	11,776,889
Use of Land and Buildings Grants	4,034,287	4,034,287	4,537,589	4,034,287	4,034,287	4,537,589
Other Government Grants	410,345	281,197	315,329	410,345	281,197	315,329
	23,438,207	21,933,578	22,616,650	23,438,207	21,933,578	22,616,650

The school has opted in to the donations scheme for this year. Total amount received was \$271,867.

3. Locally Raised Funds

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Revenue						
Donations and Bequests	61,136	-	110,045	61,136	-	144,926
Fundraising & Community Grants	385,357	-	63,375	385,357	-	63,375
Curriculum related activities - Purchase of goods and services	184,385	49,000	191,850	184,385	49,000	191,850
Other Revenue	25,623	87,000	92,766	25,623	87,000	92,766
Trading	405,961	271,000	302,241	405,961	271,000	302,241
Fees for Extra Curricular Activities	268,041	-	247,649	268,041	-	247,649
International Student Fees	676,586	416,000	289,709	676,586	416,000	289,709
	2,007,088	823,000	1,297,635	2,007,088	823,000	1,332,516
Expenses						
Extra Curricular Activities Costs	390,732	205,280	293,116	390,732	205,280	293,116
Trading	327,725	215,500	197,846	327,725	215,500	197,846
International Student - Student Recruitment	99,730	37,000	31,830	99,730	37,000	31,830
International Student - Employee Benefit - Salaries	134,989	155,000	66,517	134,989	155,000	66,517
International Student - Other Expenses	34,276	58,500	13,979	34,276	58,500	13,979
International Student - Travel	43,964	-	4,829	43,964	-	4,829
	1,031,416	671,280	608,117	1,031,416	671,280	608,117
	975,672	151,720	689,518	975,672	151,720	724,399

Surplus/ (Deficit) for the year Locally Raised Funds

During the year the School hosted 38 International students (2022:38)

During 2023 the Schools International Director travelled for marketing purposes on behalf of the school. During this travel they visited Europe, Japan, Vietnam and China. These travel expenses were funded from the International Department funds.

4. Early Childhood Revenue & Expenses

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Revenue						
Early Childhood Centre	2,886	-	26,783	25,706	-	538,932
After School	-	-	-	-	-	72,590
Other	-	-	-	1,487	-	5,772
	2,886	-	26,783	27,193	-	617,294
Expenses						
Other Early Childhood Centre Expenses	-	-	-	1,549	-	24,784
Administration	-	-	-	40,778	-	92,051
Property	-	-	-	4,553	-	31,420
Employee Benefit - Salaries	-	-	-	68,017	-	428,928
Grant to MRGS	-	-	-	-	-	-
	-	-	-	114,897	-	577,183
	2,886	-	26,783	(87,704)	-	40,111

Surplus/ (Deficit) for the year Hostel

5. Learning Resources

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	1,086,750	999,407	1,073,894	1,086,750	999,407	1,073,894
Library Resources	10,441	10,000	3,520	10,441	10,000	3,520
Employee Benefits - Salaries	15,041,190	14,044,857	13,832,429	15,041,190	14,044,857	13,832,429
Staff Development	178,811	145,316	150,025	178,811	145,316	150,025
Depreciation	609,550	560,000	533,953	617,813	560,000	549,647
	16,926,741	15,759,580	15,593,821	16,935,004	15,759,580	15,609,515



6. Administration

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	18,680	18,099	9,890	18,680	18,099	9,890
Board Fees	4,720	6,000	5,100	4,720	6,000	5,100
Board Expenses	17,217	5,000	11,367	17,217	5,000	11,367
Communication	59,712	55,750	53,534	59,712	55,750	53,534
Consumables	164,865	162,911	178,786	164,865	162,911	178,786
Bad Debt Expense	-	-	228,000	-	-	-
Other	74,885	80,998	64,483	113,551	80,998	135,964
Employee Benefits - Salaries	675,401	663,285	591,935	675,401	663,285	591,935
Insurance	131,588	50,000	65,022	131,588	50,000	65,022
Service Providers, Contractors and Consultancy	198,955	198,809	217,025	198,955	198,809	217,025
	<u>1,346,022</u>	<u>1,240,852</u>	<u>1,425,143</u>	<u>1,384,688</u>	<u>1,240,852</u>	<u>1,268,624</u>

7. Property

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	68,920	70,000	53,828	68,920	70,000	53,828
Consultancy and Contract Services	254,954	310,000	230,727	254,954	310,000	230,727
Cyclical Maintenance Provision	415,981	120,000	(1,331)	415,981	120,000	(1,331)
Grounds	409,590	320,756	288,594	409,590	320,756	288,594
Heat, Light and Water	261,290	208,000	244,221	261,290	208,000	244,221
Repairs and Maintenance	222,780	197,000	131,174	222,780	197,000	131,174
Use of Land and Buildings	4,034,287	4,034,287	4,537,589	4,034,287	4,034,287	4,537,589
Security	60,267	35,000	47,085	60,267	35,000	47,085
Employee Benefits - Salaries	304,137	305,000	272,949	304,137	305,000	272,949
	<u>6,032,206</u>	<u>5,600,043</u>	<u>5,804,836</u>	<u>6,032,206</u>	<u>5,600,043</u>	<u>5,804,836</u>

The use of land and buildings figure represents 5% of the School'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.

8. Other Expenses

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Loss on Uncollectable Accounts Receivable	2,886	-	-	2,886	-	-
	<u>2,886</u>	<u>-</u>	<u>-</u>	<u>2,886</u>	<u>-</u>	<u>-</u>

9. Cash and Cash Equivalents

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	645,915	1,547,189	1,558,081	645,993	1,547,189	1,887,535
Short-term Bank Deposits	500,000	-	407,183	500,000	-	407,183
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	<u>1,145,916</u>	<u>1,547,189</u>	<u>1,965,264</u>	<u>1,145,993</u>	<u>1,547,189</u>	<u>2,294,718</u>

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

Of the \$1,145,916 Cash and Cash Equivalents, \$397,853 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned Group buildings.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 16.

10. Accounts Receivable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	259,659	506,260	470,036	259,659	506,260	65,380
Interest Receivable	82,098	-	36,224	82,098	-	37,135
Teacher Salaries Grant Receivable	1,134,890	-	1,057,084	1,134,890	-	1,057,084
	<u>1,476,648</u>	<u>506,260</u>	<u>1,563,344</u>	<u>1,476,648</u>	<u>506,260</u>	<u>1,159,599</u>
Receivables from Exchange Transactions	341,757	506,260	506,260	341,757	506,260	102,515
Receivables from Non-Exchange Transactions	1,134,890	-	1,057,084	1,134,890	-	1,057,084
	<u>1,476,648</u>	<u>506,260</u>	<u>1,563,344</u>	<u>1,476,648</u>	<u>506,260</u>	<u>1,159,599</u>



11. Inventories

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	1,519	122,839	122,839	1,519	122,839	122,839
	<u>1,519</u>	<u>122,839</u>	<u>122,839</u>	<u>1,519</u>	<u>122,839</u>	<u>122,839</u>

12. Investments

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset						
Short-term Bank Deposits	5,857,783	4,965,698	4,965,698	5,857,783	4,965,698	5,215,698
	<u>5,857,783</u>	<u>4,965,698</u>	<u>4,965,698</u>	<u>5,857,783</u>	<u>4,965,698</u>	<u>5,215,698</u>
Non-current Asset						
Marketable Shares	-	-	-	-	-	39,291
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,291</u>
Total Investments	<u>5,857,783</u>	<u>4,965,698</u>	<u>4,965,698</u>	<u>5,857,783</u>	<u>4,965,698</u>	<u>5,254,989</u>

13. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment/R e- classification \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	637,074	-	(3,350)	(108,958)	(28,463)	496,303
Building Improvements	264,237	20,281	(63)	(36,836)	(28,934)	218,686
Furniture and Equipment	996,324	323,670	-	(18,842)	(206,162)	1,094,990
Information and Communication Technology	689,667	282,512	(15,410)	(54)	(246,109)	710,606
Motor Vehicles	12,890	-	-	4,766	(17,656)	-
Textbooks	5,297	6,231	(3,276)	(2,021)	(1,558)	4,674
Leased Assets	187,749	50,358	-	(3)	(87,476)	150,627
Library Resources	2,168	12,699	(5,723)	3,555	(1,455)	11,244
Balance at 31 December 2023	<u>2,795,406</u>	<u>695,752</u>	<u>(27,822)</u>	<u>(158,393)</u>	<u>(617,813)</u>	<u>2,687,129</u>

GROUP

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	855,430	(359,127)	496,303	1,297,336	(660,262)	637,074
Building Improvements	827,040	(608,354)	218,686	823,673	(559,436)	264,237
Furniture and Equipment	3,693,063	(2,598,073)	1,094,990	3,733,129	(2,736,805)	996,324
Information and Communication Technology	2,254,931	(1,544,326)	710,606	2,175,862	(1,486,196)	689,667
Motor Vehicles	170,908	(170,908)	-	218,654	(205,764)	12,890
Textbooks	6,231	(1,558)	4,674	135,057	(129,760)	5,297
Leased Assets	370,158	(219,531)	150,627	449,074	(261,325)	187,749
Library Resources	12,699	(1,455)	11,244	114,318	(112,150)	2,168
Balance at 31 December	<u>8,190,461</u>	<u>(5,503,332)</u>	<u>2,687,129</u>	<u>8,947,103</u>	<u>(6,151,698)</u>	<u>2,795,406</u>

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment/R e- classification \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	426,799	-	(3,350)	93,055	(20,200)	496,303
Building Improvements	339,503	20,281	(63)	(112,102)	(28,934)	218,686
Furniture and Equipment	959,816	323,670	-	17,666	(206,162)	1,094,990
Information and Communication Technology	687,457	282,512	(15,410)	2,155	(246,109)	710,606
Motor Vehicles	17,656	-	-	-	(17,656)	(0)
Textbooks	6,833	6,231	(3,276)	(3,557)	(1,558)	4,674
Leased Assets	187,746	50,358	-	(0)	(87,476)	150,628
Library Resources	3,123	12,699	(5,723)	2,600	(1,455)	11,244
Balance at 31 December 2023	<u>2,628,934</u>	<u>695,752</u>	<u>(27,822)</u>	<u>(184)</u>	<u>(609,550)</u>	<u>2,687,129</u>



SCHOOL	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	855,430	(359,127)	496,303	1,043,000	(616,201)	426,799
Building Improvements	827,040	(608,354)	218,686	829,831	(490,328)	339,503
Early Childhood Centre	-	-	-	-	-	-
Furniture and Equipment	3,693,063	(2,598,073)	1,094,990	3,433,838	(2,474,022)	959,816
Information and Communication Technology	2,254,931	(1,544,326)	710,606	2,077,225	(1,389,767)	687,457
Motor Vehicles	170,908	(170,908)	-	170,908	(153,252)	17,656
Textbooks	6,231	(1,558)	4,674	136,593	(129,760)	6,833
Leased Assets	370,158	(219,531)	150,627	363,431	(175,685)	187,746
Library Resources	12,699	(1,455)	11,244	115,273	(112,150)	3,123
Balance at 31 December	8,190,461	(5,503,332)	2,687,129	8,170,099	(5,541,165)	2,628,934

The net carrying value of furniture and equipment held under a finance lease is \$150,628 (2022: \$187,746)

Restrictions

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

14. Intangible Assets

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

	School			Group		
	Trademarks	Internally generated software	Total \$	Trademarks	Internally generated software	Total \$
Cost						
Balance at 1 January 2022	307,089	-	307,089	307,089	-	307,089
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance at 31 December 2022 / 1 January 2023	307,089	-	307,089	307,089	-	307,089
Accumulated Amortisation and impairment losses						
Balance at 1 January 2022	304,029	-	304,029	304,029	-	304,029
Amortisation expense	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-
Balance at 31 December 2022 / 1 January 2023	304,029	-	304,029	304,029	-	304,029
Amortisation expense	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-
Balance at 31 December 2023	304,029	-	304,029	304,029	-	304,029
Carrying amounts						
At 1 January 2022	3,060	-	3,060	3,060	-	3,060
At 31 December 2022 / 1 January 2023	3,060	-	3,060	3,060	-	3,060
At 31 December 2023	3,060	-	3,060	3,060	-	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 (2022: \$nil)

15. Accounts Payable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	357,857	1,394,776	855,412	357,857	1,394,776	867,588
Accruals	298,706	-	299,961	298,706	-	301,660
Banking Staffing Overuse	-	-	-	-	-	-
Grant owing to Mount Roskill Grammar	-	-	-	231,186	-	-
Employee Entitlements - Salaries	1,134,890	-	1,057,085	1,134,890	-	1,057,085
Employee Entitlements - Leave Accrual	194,529	-	239,402	194,529	-	282,451
	1,985,982	1,394,776	2,451,860	2,217,168	1,394,776	2,508,784
Payables for Exchange Transactions	1,985,982	1,394,776	2,451,860	2,217,168	1,394,776	2,508,784
	1,985,982	1,394,776	2,451,860	2,217,168	1,394,776	2,508,784

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	79,117	437,394	57,119	79,117	437,394	97,914
International Student Fees in Advance	616,040	-	365,003	616,040	-	365,003
Other revenue in Advance	43,874	-	15,272	43,874	-	15,272
	739,032	437,394	437,394	739,032	437,394	478,189



17. Provision for Cyclical Maintenance

	2023 Actual \$	School and Group 2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	990,671	805,994	1,114,019
Increase to the Provision During the Year	415,981	120,000	(1,330)
Use of the Provision During the Year	(119,566)	(15,323)	(122,018)
Provision at the End of the Year	<u>1,287,086</u>	<u>910,671</u>	<u>990,671</u>
Cyclical Maintenance - Current	437,778	329,613	329,613
Cyclical Maintenance - Non current	849,308	661,058	661,058
	<u>1,287,086</u>	<u>990,671</u>	<u>990,671</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

18. Painting Contract Liability

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	76,293	76,292	76,292	76,293	76,292	76,292
Due after one year	59,292	104,487	104,487	59,292	104,487	104,487
	<u>135,585</u>	<u>180,779</u>	<u>180,779</u>	<u>135,585</u>	<u>180,779</u>	<u>180,779</u>

On 10 April 2020 the Board signed an agreement with PMS Ltd (the contractor) covering a 7 year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. 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. The liability has not been adjusted for inflation and the effect of the time value of money.

19. Finance Lease Liability

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	75,475	76,436	76,436	75,475	76,436	76,436
Later than One Year and no Later than Five Years	92,830	126,214	126,214	92,830	126,214	126,214
	<u>168,305</u>	<u>202,650</u>	<u>202,650</u>	<u>168,305</u>	<u>202,650</u>	<u>202,650</u>
Represented by						
Finance lease liability - Current	75,475	76,436	76,436	75,475	76,436	76,436
Finance lease liability - Non-current	92,830	126,214	126,214	92,830	126,214	126,214
	<u>168,305</u>	<u>202,650</u>	<u>202,650</u>	<u>168,305</u>	<u>202,650</u>	<u>202,650</u>

20. Funds held in Trust

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	415,752	195,427	195,427	415,752	195,427	195,427
	<u>415,752</u>	<u>195,427</u>	<u>195,427</u>	<u>415,752</u>	<u>195,427</u>	<u>195,427</u>

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

21. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 9.

School and Group

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution	Closing Balances \$
The Hub		-	146,100	(938,776)	792,676	-
Heating		7,843	-	(15,870)	-	(8,027)
H Block Classroom		(200,119)	185,973	(32,059)	175	(46,030)
MOE Weatherightness		623,649	-	(289,607)	-	334,042
Roofing		-	33,790	(43,068)	-	(9,278)
L block removal		(1,250)	-	-	1,250	-
Asbestos		-	76,750	(12,939)	-	63,811
Totals		<u>430,123</u>	<u>442,613</u>	<u>(1,332,319)</u>	<u>794,101</u>	<u>334,518</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

397,853
(63,335)



2022	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
	\$	\$	\$	\$	\$
The Hub	(252,072)	2,008,246	(5,201,155)	3,444,981	-
D Block rationalisation	(23,036)	22,996	40	-	-
Heating	-	67,928	(60,085)	-	7,843
Hall Toilets	43,866	2,942	(46,808)	-	-
H Block Classroom	307,771	-	(507,890)	-	(200,119)
MOE Weathertightness	417,740	1,185,040	(979,131)	-	623,649
Roofing	(1,725)	-	1,725	-	-
L block removal	-	-	(1,250)	-	(1,250)
Totals	492,543	3,287,152	(6,794,554)	3,444,981	430,123

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

631,493
(201,369)

22. 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.

23. Remuneration

Key management personnel compensation (School)

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,720	5,100
<i>Leadership Team</i>		
Remuneration	3,694,093	3,244,496
Full-time equivalent members	35	30
Total key management personnel remuneration	3,698,813	3,249,596

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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260 - 270	270 - 260
Benefits and Other Emoluments	35 - 40	35 - 40
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	27.00	28.00
110 - 120	18.00	5.00
120 - 130	12.00	8.00
130 - 150	4.00	2.00
150 - 160	2.00	0.00
	63.00	43.00

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

24. Compensation and Other Benefits Upon Leaving

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

School Total	2023 Actual	2022 Actual
Number of People	-	-



25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

26. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$6,303,966 (2022:\$10,917,013) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining
	\$	\$	\$
Asbestos	835,889	96,528	739,361
Weathertightness	6,872,032	1,307,427	5,564,605
Total	7,707,921	1,403,955	6,303,966

(b) Operating Commitments

As at 31 December 2023 the School Board has entered into no contracts.

27. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,145,916	1,547,189	1,965,264	1,145,993	1,547,189	2,294,718
Receivables	1,476,648	506,260	1,563,344	1,476,648	506,260	1,159,599
Investments - Term Deposits	5,857,783	4,965,698	4,965,698	5,857,783	4,965,698	5,215,698
Total financial assets measured at amortised cost	8,480,346	7,019,147	8,494,306	8,480,423	7,019,147	8,670,015

Financial liabilities measured at amortised cost

Payables	1,985,982	1,394,776	2,451,860	2,217,168	1,394,776	2,508,784
Finance Leases	168,305	202,650	202,650	168,305	202,650	202,650
Painting Contract Liability	135,585	180,779	180,779	135,585	180,779	180,779
Total financial liabilities measured at amortised cost	2,289,871	1,778,205	2,835,289	2,521,057	1,778,205	2,892,213

28. Events After Balance Date

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

29. Investment in Subsidiaries

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

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment \$000	
			2023	2022	2023	2022
Mount Roskill Grammar School Early Childhood Charitable Trust	Early Childhood Education	Auckland, New Zealand	0%	100%	77	329,142
Mount Roskill Grammar School Enterprise Foundation	Promoting General Educational purpose of	Auckland, New Zealand	0%	100%	-	39,291

All subsidiaries have been deregistered, the Enterprise Foundation in 2022 and the Early Childhood Charitable Trust in 2023.

30. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MT ROSKILL GRAMMAR SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Mount Roskill Grammar school ("the Parent") 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 New Zealand Audit Partnership, to carry out the audit of the financial statements of the Parent and Group on his behalf.

Opinion

We have audited the financial statements of the Parent and Group on pages 2 to 19, that comprise the statements of financial position as at 31 December 2023, the statements of comprehensive revenue and expense, statements of changes in net assets/equity and statements 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 Parent and Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; 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 7 June 2024. This is the date at which our opinion is expressed.

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

Basis for 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Parent and 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 Parent and 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Parent and 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 Parent and 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 Parent and Group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the group payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Kiwi Sport, Analysis of Variance report, Te Tiriti o Waitangi report, Evaluation of student progress and Achievement report and Statement of Compliance with Good Employer Policy, 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 International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



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



Mount Roskill Grammar School

Analysis of Variance

2023

Overarching Targets - Achievement and Attendance

NCEA Level 1	2022 Result	Target (%)	2023 Result
All year 11 students gaining Level 1	73.0	75	70.7
Year 11 Māori students gaining Level 1	53.8	75	56.3
Year 11 Pasifika students gaining Level 1	60.7	75	47.5
ME.A.R.	71.1	75	55.9

University Entrance	2022 Result	Target (%)	2023 Result
All year 13 students gaining UE	49.9	55	50.2
All year 13 Māori students gaining UE	36.7	45	25.0
All year 13 Pasifika students gaining UE	25.3	35	23.6
ME.A.R.	42.9	50	46.4

NCEA Level 2	2022 Result	Target (%)	2023 Result
All year 12 students gaining Level 2	75.9	75	71.8
Year 12 Māori students gaining Level 2	60.0	75	59.0
Year 12 Pasifika students gaining Level 2	59.0	75	66.7
ME.A.R.	75.0	75	64.1

Scholarship (numbers)	2022 Result	Target (%)	2023 Result
All students gaining scholarship	31	40	9

Attendance	2022 Result	Target (%)	2023 Result
Student attending regularly	41.6%	60	44.4%

NCEA Level 3	2022 Result	Target (%)	2023 Result
All year 13 students gaining Level 3	69.9	75	64.6
Year 13 Māori students gaining Level 3	66.7	75	55.0
Year 13 Pasifika students gaining Level 3	57.9	75	40.3
ME.A.R	67.9	75	60.7

Goal 1: Mātauranga Māori

Solution Strategies	Outcome Indicators	Actual Outcomes
Staff knowledge building		
1.1 Curate resources for staff on te reo, tikanga, mātauranga Māori and te ao Maori.	Staff feedback indicates use of resources to inform course planning and/or their understanding and use of te reo Māori or tikanga in semester 1.	Achieved A collection of resources to support course planning, understanding, and use of te reo Māori and tikanga Māori is available to staff on a Google site accessed via our staff intranet. These resources support development of a local curriculum with links to Te Auaunga (Oakley Creek), Puketāpapa, Ngāti Whātua Ōrākei and other hapū and iwi connected to this rohe. 81 staff provided feedback on the usefulness and relevance of the site content in developing their understanding in the following areas within 2 months of its launch: <ul style="list-style-type: none">● Te Tiriti o Waitangi● Mt Roskill Puketāpapa Histories● Pōwhiri● Pepeha● Mana Ōrite mō te Mātauranga Māori curriculum changes They ranked the content on a scale of 1-5 with 1 = 'not relevant or useful' and 5 = 'very relevant and useful'. 93.5% of staff ranked the content at 3 or higher. 76% of staff ranked the content four or higher.
1.2 Staff PLD on tikanga related to pōwhiri in preparation for Ōrākei Marae visit.	All staff follow relevant tikanga while participating in pōwhiri at Ōrākei marae visit. Staff are involved in relationship building with Ngāti Whātua Ōrākei.	Achieved Staff participated in professional learning to support their understanding of pōwhiri ritual and Ngāti Whātua Ōrākei tikanga prior to our marae visit. Staff participated in the pōwhiri and followed tikanga throughout our visit to Ōrākei marae. This visit marked the next step in our relationship building with Ngāti Whātua Ōrākei.

<p>1.3 Ōrākei Marae staff visit PLD</p> <ul style="list-style-type: none"> - Pronunciation and use of kupu and kupu rerenga - Whakawhānaungatanga and pepeha 	<p>Staff feedback indicates increased use of, and confidence when using te reo in the classroom.</p>	<p>Partially Achieved</p> <p>Over 170 staff attended a visit to Ōrākei marae in term two. During the visit professional learning was facilitated by hapū member Te Aroha Grace, covering Ngāti Whātua Ōrākei history and the concept of ‘cultural intention.’ We did not cover whakawhānaungatanga and pepeha as per our original plan, however, resources to support self directed learning was provided via our Mātauranga Māori Google site.</p> <p>In term 2 staff participated in professional development on pronunciation and use of kupu Māori. Staff attended one of three sessions targeted to differing levels of experience and confidence. The resources developed for these sessions can be accessed by all staff via our Mātauranga Māori Google site.</p> <p>56 staff actively participated in our reo Māori wero over a four week period and tracked their daily use of reo Māori. All departments were represented in the wero.</p>
<p>1. 4 Department Tracking of te reo Māori use</p>		
<p>Ākonga knowledge building</p>		
<p>2.1 Develop a compulsory Tikanga Māori Module</p> <ul style="list-style-type: none"> - Content covers a range of mātauranga Māori including te reo and tikanga - Students learn about the history and significance of Te Puawaitanga o te Mātauranga 	<p>80% of students show understanding of key content through their individual responses.</p>	<p>Achieved</p> <p>Review of the Tikanga module unit planning in term one found the module provided meaningful opportunities for ākonga to learn about te reo, tikanga, and mātauranga Māori, as well as the significance of Te Puawaitanga o te Mātauranga.</p> <p>The assessment for this 16 period, year 9 module required ākonga to present their understanding of one or more key concepts and make connections between the concept and their own lives. Ākonga were able to present their learning in variety of ways, ranging from original waiata, and illustrations to animations and slide presentations. Of the 335 year 9 students who completed this assessment 84.8% achieved, with 17.6% of students meeting the criteria for achievement with Merit and 39.1% meeting the criteria for achievement with Excellence.</p>

<p>2.2 Māori Whānau Advisory involvement</p>	<p>Whānau feedback informs refinement of the Tikanga module</p>	<p>Achieved The Whānau advisory reviewed the course outline for the module in Term 1 and provided feedback that informed refinement of course content, particularly in regard to clear communication about the ‘why’ behind the development of the module.</p>
<p>Mana ōrite mō te mātauranga Māori Curriculum Changes</p>		
<p>3.1 Mātauranga Māori rōpū (HOD’s and a nominated department representative) PLD.</p> <ul style="list-style-type: none"> - Why Mana ōrite and what is Māori experiencing success as Māori? - Introduction of guidelines/normative standard of implementing mana ōrite mō te mātauranga māori in a meaningful way. 	<p>Each department has multiple rōpū members who lead mana ōrite mo te mātauranga māori curriculum work and support other teachers.</p>	<p>Achieved Each department representing a curriculum area had two or more rōpū members who attended hui and supported the development of course planning within their department. Four focus areas in which matauranga Māori could be integrated into course planning were promoted through rōpū hui:</p> <ul style="list-style-type: none"> - Using te reo Māori in the classroom - Daily and weekly routines (karakia, waiata, whakatauki) - Course content - Whanaungatanga <p>Descriptors outlining what effective practice would look like in each of these areas were generated and shared with departments via their rōpū members. Departments then identified the descriptors that are fully and partially addressed in their planning and resource development for level 1, 2024.</p>
<p>3.2 Mapping Mātauranga Māori planning across the school:</p> <ul style="list-style-type: none"> - Assessment requirements for mātauranga Māori mapped across year 11 courses. - Integration of mātauranga Māori mapped across all 2024 year 11 courses. 	<p>Opportunities for ākonga to engage with mātauranga Māori are present in all 2024 year 11 courses.</p> <p>Learning experiences and resources are designed to give ākonga meaningful opportunities to engage with mātauranga Māori and gain insight into te ao Māori.</p>	<p>Achieved Assessment requirements for mātauranga Māori have been identified within RAS documentation across all 2024, level 1 courses and were discussed in hui with departments in terms 2 and 3.</p> <p>Opportunities for ākonga to engage with mātauranga Māori are present in level 1 courses, with evidence of these opportunities provided by departments via documentation such as unit plans, course outlines and teaching resources.</p>

<p>3.3 Mātauranga Māori rōpū Hui</p> <ul style="list-style-type: none"> - Discussing department progress and providing support for planning and resource development 	<p>Departments are able to access and utilise resources used in other curriculum areas - resources are organised by topic</p>	<p>Mātauranga Māori rōpū members attended hui in terms 2 and 3 where planning progress and next steps were discussed. Rōpū members were able to book time for additional support provided by our Pou Awhina. Departments were provided with a document of resources tailored to their curriculum area and the assessments that are part of the RAS. A bank of resources was created for staff use and can be accessed via our mātauranga Māori Google site. It provides all staff with access to the resources used in other curriculum areas. This resource will continue to evolve over time, promoting the use of high quality resources.</p>
<p>3.4 Mātauranga Māori Resource Bank</p>		
<p>3.5 Whānau Advisory involvement</p>	<p>Whānau Advisory are able to describe what the school has done in 2023 to progress mana ōrite mo te mātauranga Māori</p>	<p>Partially Achieved</p> <p>Only some of the work progressing mana ōrite mo te mātauranga Māori was prioritised for inclusion in our hui agenda due to a reduced number of hui throughout the year.</p> <p>Key actions including our Ōrākei visit and Tikanga module were well known by our advisory group.</p>

Goal 2: Junior Curriculum Review

Solution strategies	Outcome Indicators	Actual Outcomes
1. More time explicitly teaching literacy and numeracy		
<p>1.1 Review Year 10 allocation of time for English and Maths</p> <ul style="list-style-type: none"> Timetable proposal developed and adopted to ensure 2024 Year 10 students will have increased time for literacy learning. 	<p>Junior Diploma results for Year 9 English and Maths indicates students who are behind on entry, have made more than one year of progress in their first year at MRGS (accelerated progress).</p> <p>More equitable outcomes at Years 9 and 10 in achievement of the Literacy and Numeracy co-requisite for Māori, Pasifika, and MEAR students.</p> <p>Literacy and Numeracy Co-requisite pass rates exceed the national averages by 10%.</p>	<p>Achieved</p> <p>A review of the Year 10 allocation of time for English and Maths has been completed and ratified by the School Board.</p> <p>The timetable changes are workable and minimise unintended consequences such as split classes. Year 9 and 10 MAT classes have increased from 3 to 4 periods per week. Year 9 and 10 ENG has also increased from 3- 4 periods per week. Year 10 Social Studies has increased from 3 to 4 periods per year in Year 10. Year 9 Science has increased from 3-4 periods in Year 9. Both the Social Science and Science departments have made commitments to include explicit teaching of literacy and numeracy in their junior curricula. In addition, we have established an eight week Year 9 Tikanga Maori course in response to the community consultation feedback indicating that many caregivers felt their students needed a deeper understanding of Te Ao Maori.</p>
<p>1.2 Coverage of the literacy and numeracy co-requisite standards is mapped across all subjects.</p>	<ul style="list-style-type: none"> The content of the literacy and numeracy standards are covered across courses. We know where literacy and numeracy are taught and how often. 	<p>Achieved</p> <p>Every Department has contributed to an overview map that details how they teach each part of the Literacy and Numeracy standards in every Year 9 and 10 course. The next step would be to identify how literacy and numeracy is assessed within units of work across junior courses and to ensure numeracy and literacy diagnostic data for junior students is available to all departments.</p>
<p>1.3 Provide more high quality opportunities for Years 9 and 10 to improve their literacy and numeracy across the curriculum.</p>	<ul style="list-style-type: none"> Students have more contexts in which to improve their literacy and numeracy. 	<p>Achieved</p> <p>This year emphasis has been on identifying a selection of effective literacy practices to support literacy acquisition across all subjects. What counts as a high quality</p>

		<p>opportunity is made explicit across four presentations to staff on effective literacy and numeracy strategies. In consultation with the Maths department we have concluded that a focus on concise clear written explanations is the best way to support numeracy in subjects other than Maths.</p> <p>The selection of literacy strategies are: using PEEL as a paragraph structure, vocabulary building activities (tip sheets, word walls. Departments have begun the work of including these strategies on their planning. This work will be developed further in 2024.</p>
<p>2. Improved planning and teaching of literacy and numeracy specifically aligned to the co-requisite standards</p>		
<p>2.1 Course Overview Documents are developed that show clear alignment with NCEA standards and that provide clarity and consistency for teachers, students, and families.</p> <p>2.3 Co-construct a normative model of planning to guide departmental planning guidelines.</p>	<ul style="list-style-type: none"> ● The number of departments with up to date course overview documents. ● Course overview documents are accessible to students and parents including functioning links to vocabulary lists ● Clear communication and examples provided to parents explaining that students should be at NZ curriculum level 5 by the end of the Year 10. 	<p>Achieved</p> <p>Curriculum.mrgs.school.nz</p> <p>100% of departments have submitted Year 9 course overviews and all core subjects have submitted course overviews for Year 10.</p>

<p>2.4 Support departments in developing and using specific departmental curriculum planning templates, including explicit literacy strategies.</p> <p>2.5 Common approaches to literacy skills such as paragraph writing are established and consistently used across all curriculum areas.</p> <p>2.6 Develop School wide literacy and numeracy strategy using relevant national policies and external expertise.</p> <p>2.7 Develop a school wide strategy for teacher professional learning of effective literacy strategies - in conjunction with the AFL project.</p>	<p>Teacher unit plans are aligned with departmental guidelines.</p> <p>The number of teachers in all departments correctly using the common approaches to literacy skills development (paragraph writing, vocab lists).</p> <p>An effective research based strategy is developed</p> <p>Professional learning needs are identified and given priority in the 2023 professional learning schedule.</p>	<p>Partially Achieved</p> <p>In place for English, Maths and Social Studies where the core teaching of Literacy and Numeracy will take place. A base level requirement has been communicated for all teachers to use the following three strategies to support literacy:</p> <ol style="list-style-type: none"> 1. Teach background knowledge 2. Teach vocabulary 3. Using PEEL <p>Resources are available in a new literacy section on the MRGS intranet for department wide use of PEEL. 100% of departments contributed an example within their context.</p>
<p>3. More intensive targeting of resources to students who need extra help</p>		
<p>3.1 Use CCPS model to review specialist provision in remedial literacy and numeracy (reviewed against intensive targeting and growth in learning).</p>	<p>Specialist support for students improves student outcomes in literacy and numeracy.</p> <p>Specialist support is available for all students below age expected levels.</p> <p>Intensively targeted students demonstrate sufficient progress to reach age related benchmarks by end of Year 10</p>	<p>Partially Achieved</p> <p>A review of the current provision for literacy and numeracy remedial support has been carried out. While some students make significant gains in these programmes, most do not make enough progress to be at age expected level. A significant focus for the program is on belonging and building relationships with students who are not used to having success at school and find classroom work difficult and tedious. For students with excellent attendance, the literacy classes do allow accelerated achievement. More systematic diagnosis and targeting of literacy interventions are likely to result in greater gains for students.</p> <p>More students have access to specialist support for Literacy and Numeracy this year than in previous years. Better use of diagnostic testing in 2024 will result in more targeted interventions to assist students.</p>

Goal 3: Learning Focused Culture

Solution strategies	Outcome Indicators	Actual Outcomes	
1. Clarity of attendance expectations			
<p>Students, whānau and teachers are provided with clear information about attendance expectations at the start of 2023, which is frequently reiterated and includes the impact of poor attendance on achievement.</p>	<p>The percentage of students attending 90% or more increases by 10% in 2023 compared with 2022, with regular attendance increasing from 41.6% (Term 2, 2022) to 51.6% 2023.</p>	<p>Partially achieved. Whilst families received weekly information about their child's attendance with data about their child's attendance as well as the impact of poor attendance, this was not reflected in the percentage of students attending 90% or more. Our 90% attendance rate for 2023 was 44.4%. This is an improvement on 2022's rate of 41.6%, but not the increase we aimed for.</p>	
<p>Provide more opportunities for students to engage with their attendance records. Banding within the reporting, which shows whether their attendance is within acceptable range described by the Education Review Office.</p>			<p>Regular conversations are had between students and Kaiako about their attendance.</p>
2. Attendance Management			
<p>Increase capability of Kaiako to communicate with students and whānau about attendance concerns</p>	<p>Increase in phone calls home for identified students in Hui Ako.</p>	<p>Achieved Number of phone calls home has significantly increased compared with 2022.</p>	
<p>One Hui Ako per week is allocated to focus on attendance, with structure provided for the session.</p>	<p>Increase in Hui Ako sessions used specifically for attendance.</p>	<p>Achieved Each Friday for Years 10 - 13, and each Thursday for Year 9 was designated as the Attendance Hui Ako session across the school. This session was protected from use for other purposes, to enable students to check their attendance email, and Kaiako to have conversations with students about their attendance.</p>	

<p>Process is implemented to communicate 'case managed by deans' students, with Kaiako</p>	<p>Kaiako are better able to focus on their "orange" attendance students in their Hui Ako. Increase in phone calls home by Kaiako for Orange</p>	<p>Achieved Kaiako were supported with focusing on their "orange" students through the Targeted Attendance tracking system. Kaiako had a maximum of three students to phone home about each week.</p>
<p>Phone Use in lessons</p>		
<p>The current phone use policy is clearly communicated to staff, students, and teachers at the start of the year.</p>	<p>Phone use in lessons decreases as reported by teachers.</p>	<p>Achieved In Term 3, 29.3% of teachers reported a significant improvement in the reduction of phone use in lessons, and 54.5% reported a slight improvement in the reduction of phone use in lessons.</p>
<p>Students and whānau are surveyed to find out their beliefs of phone use in school and their understanding of the educational consequences of phones.</p>	<p>Student and whānau voice is used to inform solution strategies.</p>	<p>Achieved Prior to implementation of the phone use process, all students and whānau were offered the opportunity to complete a survey about phone use in school. 311 whānau members completed the whānau survey, and 940 students completed the student voice survey.</p>
<p>Staff are consulted to find out their beliefs about the causes of phone use and implementation options</p>	<p>Staff voice is used to inform solution strategies. Staff participate in a trial to support possible School Wide interventions for 2024.</p>	<p>Achieved Multiple opportunities for staff to have input to inform the solution strategies of this project. This occurred in Staff Meetings, as well as smaller meetings with key groups, such as Senior Leadership, Heads of Department and Deans.</p>

Goal 4: Assessment for Learning

Solution strategies	Outcome Indicators	Actual outcomes
Teacher knowledge building		
1.1 Facilitator and Effective Teaching Team ETT teach/model core concepts of AFL as needed	<p>Work of departments improves teacher pedagogy and therefore student outcomes:</p> <p>Evaluation Associates will report teacher practice shows a positive shift through the stages of the AFL matrix (Being Clear About What Is To Be Learnt)</p> <p>Between the start and end of the pilot, students will report increased clarity by and feedback from teachers.</p>	<p>Achieved</p> <p>Evaluation Associates reports that there has been a positive shift for 100% of teachers through the stages of the AFL matrix. Each teacher can explain and implement selected core concepts.</p>
1.2 Facilitator and ETT teach/model unit planning that meets AFL requirements starting with clarity about what is being learned.		
1.3 Facilitators, ETT, department members teach/model AFL teaching practice		
Feedback to teachers on their planning and practice		
2.1 Implement AFL into Unit Plans	<p>Work of departments improves teacher pedagogy and therefore student outcomes:</p> <p>Evaluation Associates will report teacher practice shows a positive shift through the stages of the AFL matrix (Being Clear About What Is To Be Learnt).</p> <p>Between the start and end of the pilot, students will report increased clarity by and feedback from teachers.</p>	<p>Achieved</p> <p>The pilot departments (English and Health/PE) have utilised AFL structure in their unit planning for Level 1 NCEA in preparation for 2024. Clarity about what is to be learned is embedded in classroom practice.</p> <p>Between the start and end of the pilot 80% of the 200 senior students who completed a student survey reported increased clarity and 75% reported increased feedback. 73% of students reported that their achievement has improved because their teacher is more effective.</p> <p>The progress of all teachers was tracked throughout the year through surveys and observations. All teachers were observed and received feedback multiple times from a range of people including Evaluation Associates, the Effective Teaching Team, their HODs and/or peers. Feedback was recorded,</p>
2.2 Implement AFL into teaching		
<p>2.3 Iterative cycle of feedback</p> <ul style="list-style-type: none"> ● Informal peer observation ● Within dept ● External observations 		

		shared with teachers, used to inform next steps, and formed part of the co-construction for next observation foci.
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Analysis of Variance

Assessment for Learning

100% of teachers have experienced AFL strategies. 27 staff across the English and PE/Health departments have undertaken a minimum of three professional learning (PL) sessions per term with Evaluation Associates facilitators and/or the Effective Teaching team. In Terms 1 and 2 PL was held separately. The final session in Term 2 and all sessions in Term 3 have been held with both departments together, in response to the benefits of co-curricular sharing of practice.

Based on facilitator observations, 83% of teachers across both departments met the standard for implementing AFL into their teaching. All teachers have been observed at least once, most twice, by external facilitators. In addition, 10 teachers from both departments have been observed by the Effective Teacher Team and/or HOD. 20 teachers from both departments have engaged in peer observations. Observations changed focus depending on differentiated need.

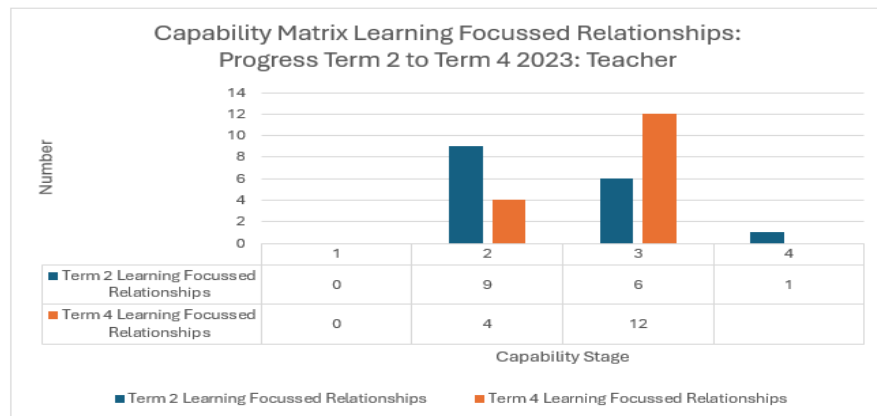
The information below relating to the AFL matrix elements of “Learning focused relationships” and “Clarity” is from a survey conducted by Evaluation Associates. The self-reporting throughout the year, between these two points in time, showed an implementation dip where teachers recognised that their practice was not meeting the required standard of AFL. The survey is one piece of evidence which supports the progress made by most, but not all, teachers. Evidence also gathered through observations and planning show that AFL practice has improved significantly, however, there are two teachers in each department who require further support to create a more consistent AFL pedagogy in their classrooms. Feedback from observations, held by Dr Kay Hawk as part of a departmental review of the English department, also affirmed a positive shift in practice with teachers more consistently engaging with AFL pedagogy.

ENGLISH

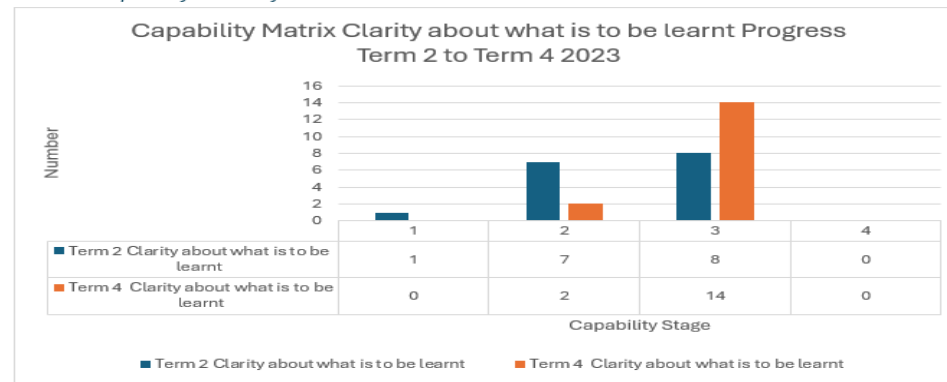
Mt Roskill Grammar School: English Department

Capability Matrix Progress Term 2 to Term 4 2023

Teacher Capability 1: Learning focussed relationships



Teacher Capability 2: Clarity about what is to be learnt:

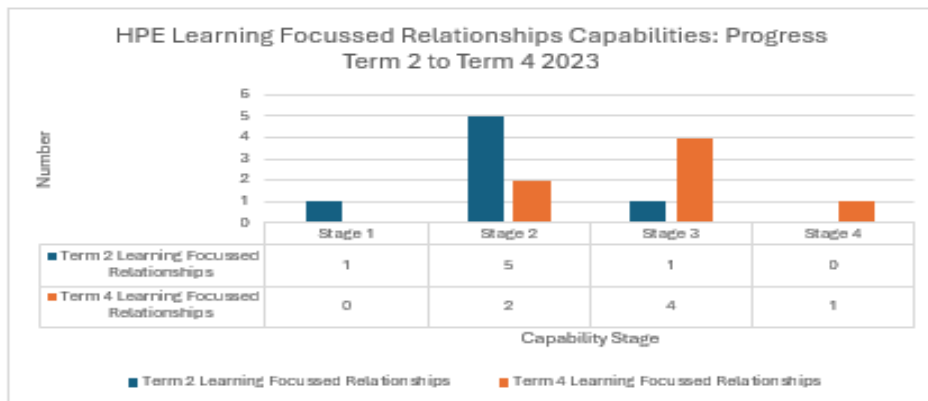


HEALTH/PE

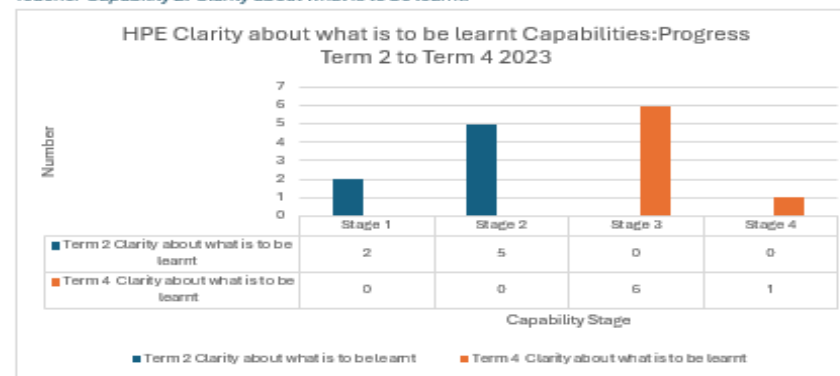
Mt Roskill Grammar School: Health and PE Department

Capability Matrix Progress Term 2 to Term 4 2023

Teacher Capability 1: Learning focussed relationships



Teacher Capability 2: Clarity about what is to be learnt:





Mount Roskill Grammar School

How we gave effect to Te Tiriti o Waitangi

2023

Goal 1: Mātauranga Māori

Solution Strategies	Outcome Indicators	Actual Outcomes
Staff knowledge building		
<p>1.1 Curate resources for staff on te reo, tikanga, mātauranga Māori and te ao Maori.</p>	<p>Staff feedback indicates use of resources to inform course planning and/or their understanding and use of te reo Māori or tikanga in semester 1.</p>	<p>Achieved</p> <p>A collection of resources to support course planning, understanding, and use of te reo Māori and tikanga Māori is available to staff on a Google site accessed via our staff intranet. These resources support development of a local curriculum with links to Te Auaunga (Oakley Creek), Puketāpapa, Ngāti Whātua Ōrākei and other hapū and iwi connected to this rohe.</p> <p>81 staff provided feedback on the usefulness and relevance of the site content in developing their understanding in the following areas within 2 months of its launch:</p> <ul style="list-style-type: none"> ● Te Tiriti o Waitangi ● Mt Roskill Puketāpapa Histories ● Pōwhiri ● Pepeha ● Mana Ōrite mō te Mātauranga Māori curriculum changes <p>They ranked the content on a scale of 1-5 with 1 = 'not relevant or useful' and 5 = 'very relevant and useful'. 93.5% of staff ranked the content at 3 or higher. 76% of staff ranked the content four or higher.</p>

<p>1.2 Staff PLD on tikanga related to pōwhiri in preparation for Ōrākei Marae visit.</p>	<p>All staff follow relevant tikanga while participating in pōwhiri at Ōrākei marae visit.</p> <p>Staff are involved in relationship building with Ngāti Whātua Ōrākei.</p>	<p>Achieved</p> <p>Staff participated in professional learning to support their understanding of pōwhiri ritual and Ngāti Whātua Ōrākei tikanga prior to our marae visit.</p> <p>Staff participated in the pōwhiri and followed tikanga throughout our visit to Ōrākei marae. This visit marked the next step in our relationship building with Ngāti Whātua Ōrākei.</p>
<p>1.3 Ōrākei Marae staff visit PLD.</p> <ul style="list-style-type: none"> - Pronunciation and use of kupu and kupu rerenga - Whakawhānaungatanga and pepeha 	<p>Staff feedback indicates increased use of, and confidence when using te reo in the classroom.</p>	<p>Partially Achieved</p> <p>Over 170 staff attended a visit to Ōrākei marae in term two. During the visit professional learning was facilitated by hapū member Te Aroha Grace, covering Ngāti Whātua Ōrākei history and the concept of 'cultural intention.' We did not cover whakawhānaungatanga and pepeha as per our original plan, however, resources to support self-directed learning was provided via our Mātauranga Māori Google site.</p> <p>In term 2 staff participated in professional development on pronunciation and use of kupu Māori. Staff attended one of three sessions targeted to differing levels of experience and confidence. The resources developed for these sessions can be accessed by all staff via our Mātauranga Māori Google site.</p> <p>56 staff actively participated in our reo Māori wero over a four-week period and tracked their daily use of reo Māori. All departments were represented in the wero.</p>
<p>1. 4 Department Tracking of te reo Māori use</p>		
<p>Ākonga knowledge building</p>		
<p>2.1 Develop a compulsory Tikanga Māori Module</p> <ul style="list-style-type: none"> - Content covers a range of mātauranga Māori including te reo and tikanga. - Students learn about the history and significance of Te Puawaitanga o te Mātauranga 	<p>80% of students show understanding of key content through their individual responses.</p>	<p>Achieved</p> <p>Review of the Tikanga module unit planning in term one found the module provided meaningful opportunities for ākonga to learn about te reo, tikanga, and mātauranga Māori, as well as the significance of Te Puawaitanga o te Mātauranga.</p> <p>The assessment for these 16 periods, year 9 module required ākonga to present their understanding of one or more key concepts and make connections between the concept and their own lives. Ākonga were able to present their learning in variety of ways, ranging from original waiata, and illustrations to animations and slide presentations. Of the</p>

		335 year 9 students who completed this assessment 84.8% achieved, with 17.6% of students meeting the criteria for achievement with Merit and 39.1% meeting the criteria for achievement with Excellence.
2.2 Māori Whānau Advisory involvement	Whānau feedback informs refinement of the Tikanga module	Achieved The Whānau advisory reviewed the course outline for the module in Term 1 and provided feedback that informed refinement of course content, particularly in regard to clear communication about the 'why' behind the development of the module.
Mana ōrite mō te mātauranga Māori Curriculum Changes		
3.1 Mātauranga Māori rōpū (HOD's and a nominated department representative) PLD. <ul style="list-style-type: none"> - Why Mana ōrite and what is Māori experiencing success as Māori? - Introduction of guidelines/normative standard of implementing mana ōrite mō te mātauranga māori in a meaningful way. 	Each department has multiple rōpū members who lead mana ōrite mo te mātauranga māori curriculum work and support other teachers.	Achieved Each department representing a curriculum area had two or more rōpū members who attended hui and supported the development of course planning within their department. Four focus areas in which matauranga Māori could be integrated into course planning were promoted through rōpū hui: <ul style="list-style-type: none"> - Using te reo Māori in the classroom - Daily and weekly routines (karakia, waiata, whakatauki) - Course content - Whanaungatanga Descriptors outlining what effective practice would look like in each of these areas were generated and shared with departments via their rōpū members. Departments then identified the descriptors that are fully and partially addressed in their planning and resource development for level 1, 2024.
3.2 Mapping Mātauranga Māori planning across the school: <ul style="list-style-type: none"> - Assessment requirements for mātauranga Māori mapped across year 11 courses. - Integration of mātauranga Māori mapped across all 2024 year 11 courses. 	Opportunities for ākonga to engage with mātauranga Māori are present in all 2024 year 11 courses. Learning experiences and resources are designed to give ākonga meaningful opportunities to engage with mātauranga Māori and gain insight into te ao Māori.	Achieved Assessment requirements for mātauranga Māori have been identified within RAS documentation across all 2024, level 1 courses and were discussed in hui with departments in terms 2 and 3. Opportunities for ākonga to engage with mātauranga Māori are present in level 1 courses, with evidence of these opportunities provided by departments via documentation such as unit plans, course outlines and teaching resources.

<p>3.3 Mātauranga Māori rōpū Hui</p> <ul style="list-style-type: none"> - Discussing department progress and providing support for planning and resource development 	<p>Departments are able to access and utilise resources used in other curriculum areas - resources are organised by topic</p>	<p>Mātauranga Māori rōpū members attended hui in terms 2 and 3 where planning progress and next steps were discussed. Rōpū members were able to book time for additional support provided by our Pou Awhina. Departments were provided with a document of resources tailored to their curriculum area and the assessments that are part of the RAS. A bank of resources was created for staff use and can be accessed via our mātauranga Māori Google site. It provides all staff with access to the resources used in other curriculum areas. This resource will continue to evolve over time, promoting the use of high-quality resources.</p>
<p>3.4 Mātauranga Māori Resource Bank</p>		
<p>3.5 Whānau Advisory involvement</p>	<p>Whānau Advisory are able to describe what the school has done in 2023 to progress mana ōrite mo te mātauranga Māori</p>	<p>Partially Achieved</p> <p>Only some of the work progressing mana ōrite mo te mātauranga Māori was prioritised for inclusion in our hui agenda due to a reduced number of hui throughout the year.</p> <p>Key actions including our Ōrākei visit and Tikanga module were well known by our advisory group.</p>

Evaluation of Students Progress and Achievement in NCEA and UE:

Mt Roskill Grammar

PR2 - Enrolment Based Cumulative Overall Results

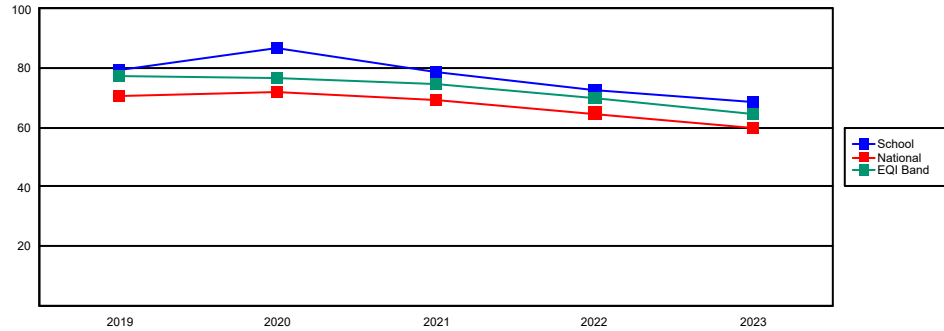
Mt Roskill Grammar

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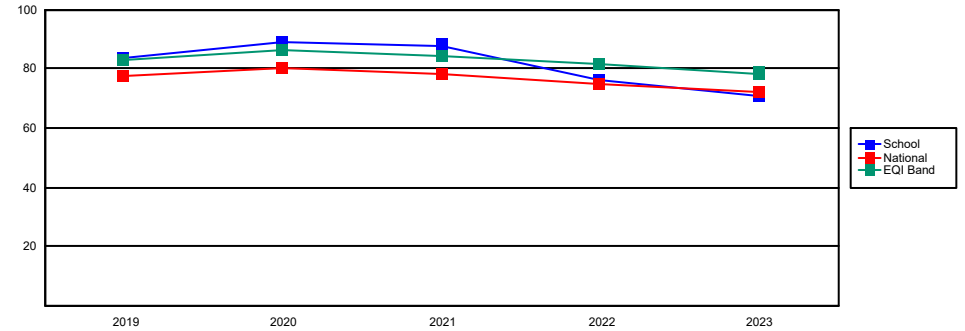
Below Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	79.2	83.6	78.1	52.3	70.6	77.5	67.3	49.3	77.4	82.9	71.9	54.3
2020	86.6	89.1	80.2	57.2	71.8	80.1	72.1	53.4	76.8	86.3	77.2	59.1
2021	79.0	88.0	72.1	54.9	69.2	77.9	70.5	51.9	74.4	84.5	76.2	58.8
2022	73.0	75.9	69.9	49.9	64.9	74.9	68.2	50.3	69.9	81.3	73.7	56.8
2023	68.7	71.0	60.6	44.8	60.0	72.2	66.2	47.2	64.3	78.5	72.5	54.3

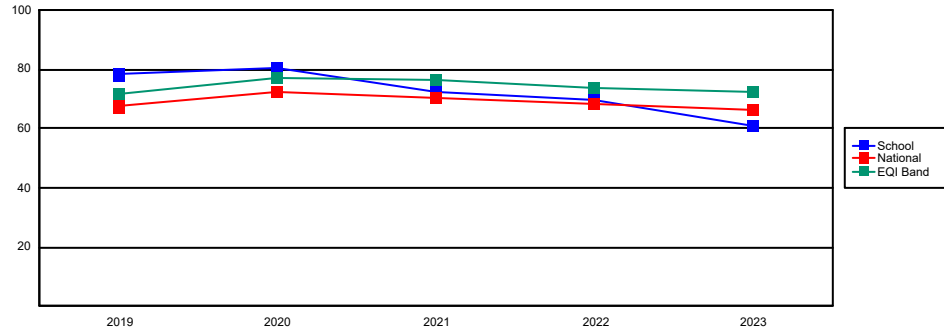
Year 11 - NCEA Level 1



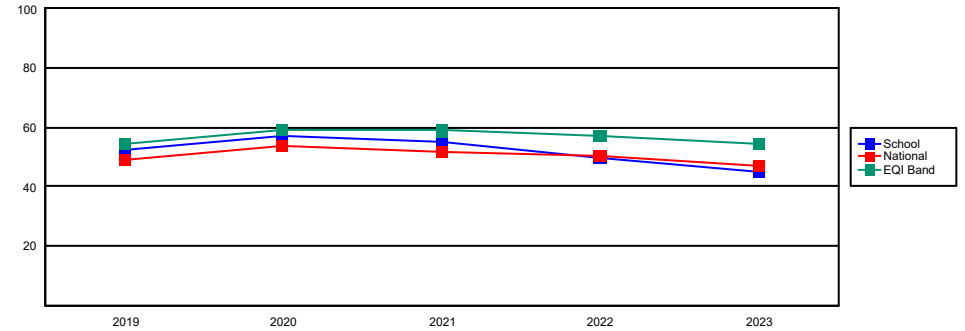
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



Achievement in NCEA and UE: Mt Roskill Grammar

Generated 16-Jan-2024

PR2 - Enrolment Based Cumulative Results by Gender

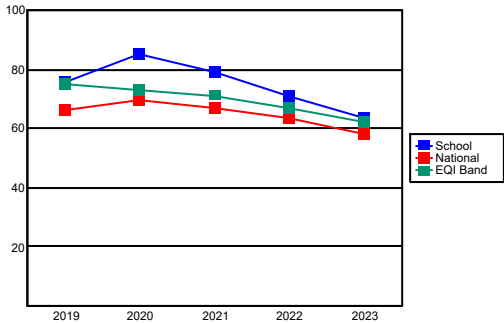
Mt Roskill Grammar

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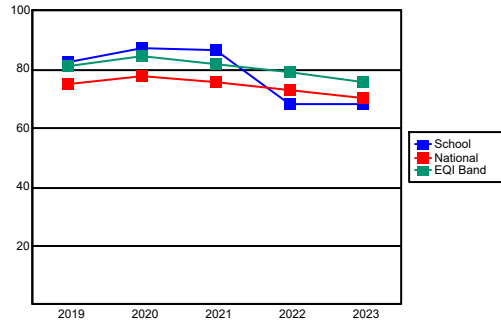
Below Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2019	75.7	82.4	71.2	45.0	66.5	74.7	62.3	42.2	74.8	81.0	66.2	46.8
2020	85.1	87.2	79.6	56.3	69.6	77.8	68.5	46.8	73.1	84.4	71.7	50.0
2021	78.9	86.4	65.1	48.3	67.0	76.0	66.8	45.5	71.3	82.1	71.5	51.3
2022	70.7	68.4	64.3	42.9	63.4	73.3	65.6	44.9	67.3	78.9	69.5	49.7
2023	63.8	68.3	55.7	40.0	58.3	70.6	63.2	41.5	62.5	76.0	67.4	47.2
Female												
2019	83.7	85.0	85.6	60.3	74.9	80.2	71.9	55.8	80.5	85.3	77.9	62.3
2020	88.4	91.5	80.8	58.2	74.1	82.4	75.5	59.6	81.0	88.5	83.0	68.7
2021	79.1	89.8	81.0	63.1	71.5	79.8	74.0	57.7	78.0	87.2	81.1	66.5
2022	76.0	83.1	76.7	58.3	66.5	76.6	70.5	55.3	73.2	84.0	78.0	64.2
2023	74.7	74.4	65.0	49.0	61.9	73.8	68.9	52.4	66.5	81.6	77.6	61.5

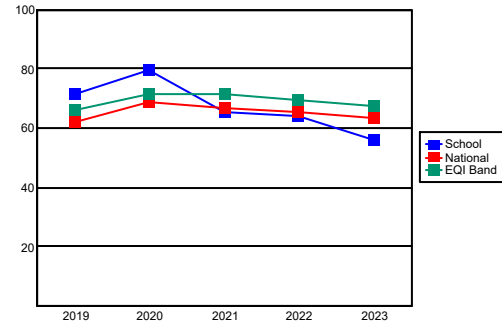
Year 11 NCEA Level 1 - Male



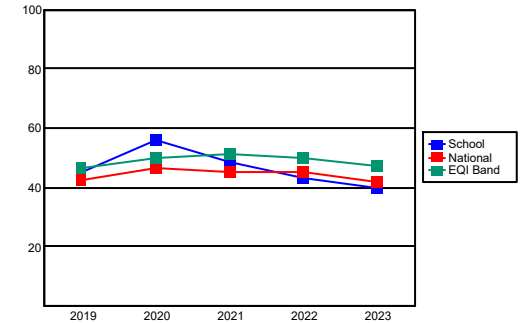
Year 12 NCEA Level 2 - Male



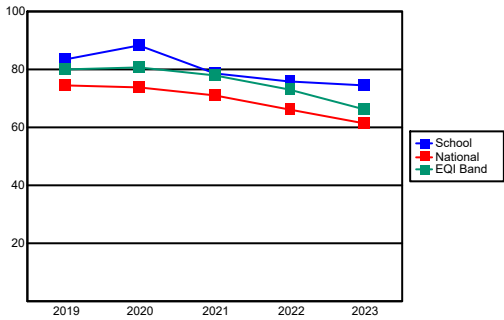
Year 13 NCEA Level 3 - Male



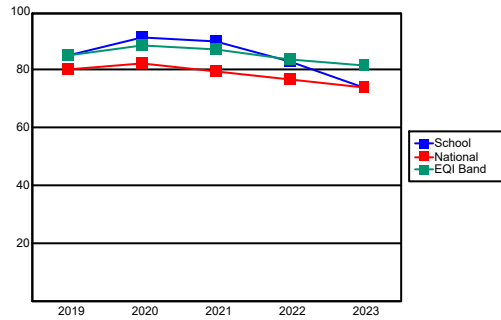
Year 13 University Entrance - Male



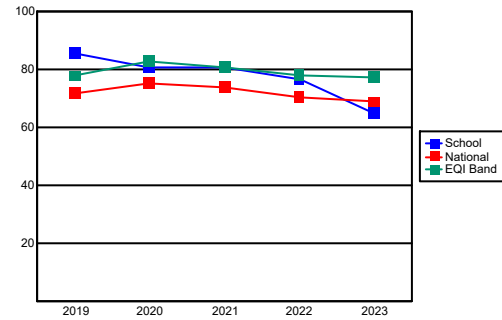
Year 11 NCEA Level 1 - Female



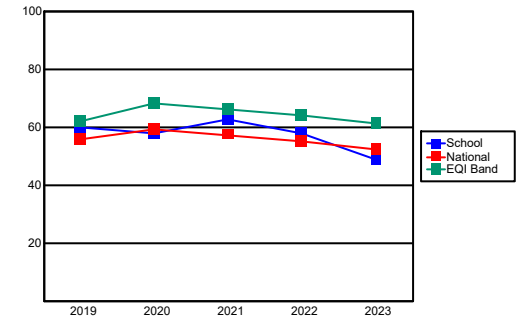
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female



Achievement in NCEA and UE: Mt Roskill Grammar

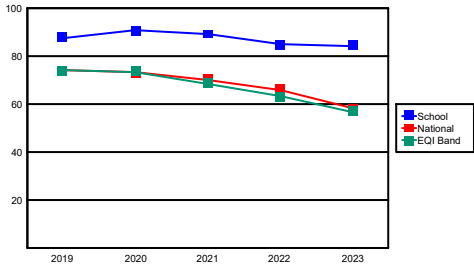
Generated 16-Jan-2024

PR2 - Enrolment Based Cumulative Results by Ethnicity

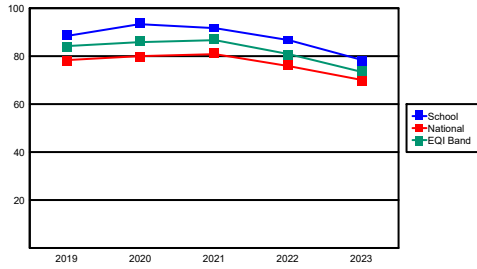
Academic Year	Mt Roskill Grammar				National				Below Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2019	87.8	88.6	81.0	66.3	73.9	78.3	71.3	59.3	73.8	84.0	75.9	65.3
2020	90.7	93.5	88.2	75.1	73.1	80.0	76.5	64.1	73.5	86.2	82.6	70.5
2021	89.1	91.7	88.6	76.2	70.0	81.1	76.2	63.4	68.4	87.0	82.4	69.6
2022	84.9	86.8	77.3	63.5	65.9	76.0	73.6	61.3	63.3	80.6	77.4	64.9
2023	84.2	78.1	73.9	59.2	58.3	69.9	68.7	55.1	56.9	73.5	73.7	59.5
European												
2019	81.8	83.1	82.9	70.7	76.0	81.1	70.8	55.1	80.9	84.7	73.7	56.8
2020	82.5	88.9	72.9	52.1	75.8	83.2	74.6	59.0	79.5	87.8	78.2	61.2
2021	81.5	84.8	71.2	58.9	74.0	81.2	73.2	57.2	77.6	85.5	77.3	60.8
2022	67.4	73.6	61.0	48.8	69.7	79.4	71.6	56.0	73.5	84.0	75.7	59.2
2023	73.1	66.7	61.4	38.6	65.9	77.1	69.9	53.0	69.1	82.5	74.6	57.5
Māori												
2019	73.5	86.4	80.0	32.0	57.7	68.9	55.1	29.9	68.1	77.0	61.5	38.2
2020	73.9	81.5	57.1	33.3	60.8	71.9	60.7	34.1	66.3	81.1	67.3	41.6
2021	55.9	84.6	69.6	30.4	57.7	68.3	58.5	31.7	65.5	77.3	67.2	43.1
2022	53.8	60.0	66.7	36.7	53.9	64.1	55.7	30.9	61.6	73.9	63.0	41.9
2023	50.0	56.4	55.0	20.0	49.6	63.3	54.8	28.9	55.2	72.7	64.0	39.8
Middle Eastern/Latin American/African												
2019	67.6	75.0	65.4	42.3	67.5	75.5	68.3	52.0	68.7	78.5	67.1	53.1
2020	92.3	85.7	76.5	64.7	72.4	77.6	73.2	57.7	72.7	80.7	77.7	60.6
2021	78.6	85.7	51.5	36.4	68.4	78.0	70.3	56.0	63.6	82.6	71.3	56.7
2022	71.1	75.0	67.9	42.9	61.3	73.3	67.4	51.4	60.5	75.6	72.6	55.4
2023	52.9	64.1	57.1	42.9	58.3	68.6	65.5	48.6	54.5	70.1	69.4	51.7
Other Ethnicity												
2019					74.4	75.1	67.4	52.9	85.4	79.0	67.5	53.3
2020	100.0				74.6	81.0	74.3	56.9	79.4	88.9	81.2	70.1
2021	50.0				73.2	78.5	72.9	55.1	80.0	85.1	81.8	63.1
2022	50.0	50.0			65.5	77.0	66.3	53.4	72.8	85.5	79.0	63.1
2023		100.0	50.0		58.2	73.3	64.1	46.9	68.3	81.7	76.6	56.9
Pacific Peoples												
2019	65.7	73.7	73.9	18.2	61.8	71.3	60.3	30.3	69.0	73.8	59.8	28.9
2020	81.0	85.8	69.0	25.3	68.2	77.1	68.9	33.7	72.4	82.0	68.3	34.4
2021	65.9	82.4	49.5	19.6	62.3	71.5	64.9	33.0	69.1	80.2	62.7	33.1
2022	60.7	59.0	57.9	25.3	56.6	67.3	59.4	28.7	59.2	70.1	58.1	32.1
2023	43.6	65.8	31.9	20.8	49.9	63.0	58.1	27.4	50.5	65.3	58.7	30.4

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Mt Roskill Grammar

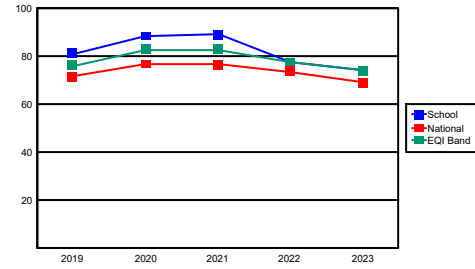
Year 11 NCEA Level 1 - Asian



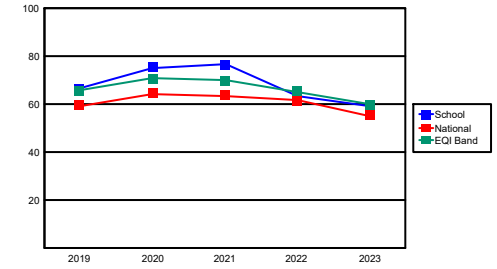
Year 12 NCEA Level 2 - Asian



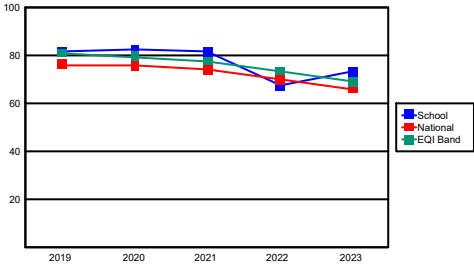
Year 13 NCEA Level 3 - Asian



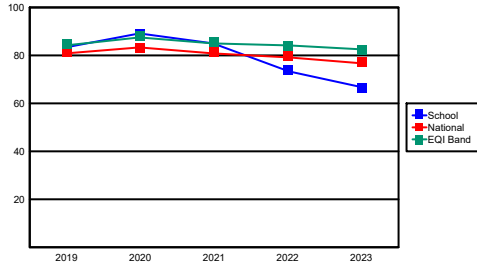
Year 13 University Entrance - Asian



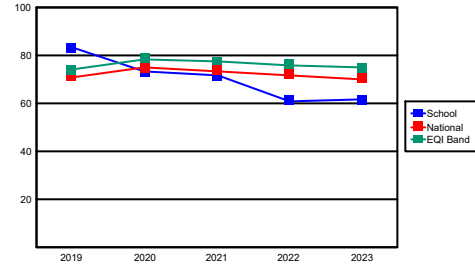
Year 11 NCEA Level 1 - European



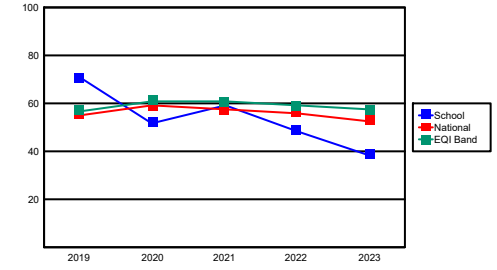
Year 12 NCEA Level 2 - European



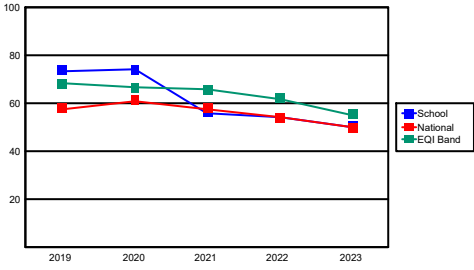
Year 13 NCEA Level 3 - European



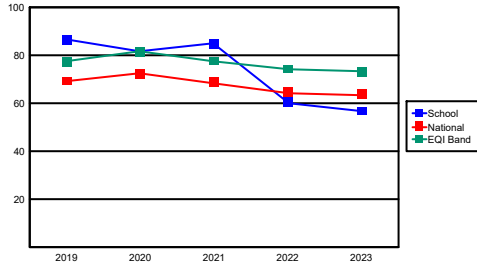
Year 13 University Entrance - European



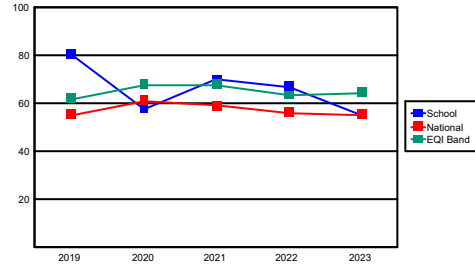
Year 11 NCEA Level 1 - Māori



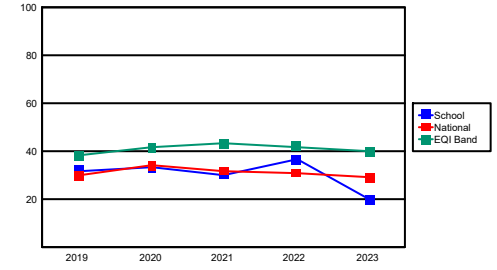
Year 12 NCEA Level 2 - Māori



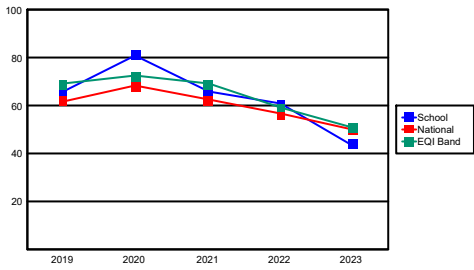
Year 13 NCEA Level 3 - Māori



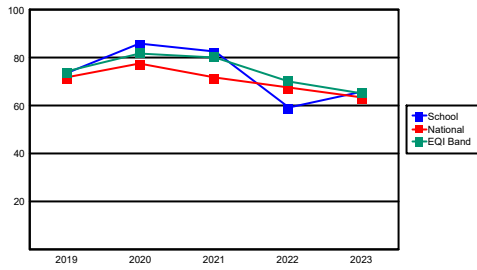
Year 13 University Entrance - Māori



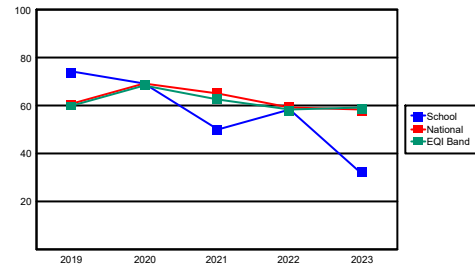
Year 11 NCEA Level 1 - Pacific Peoples



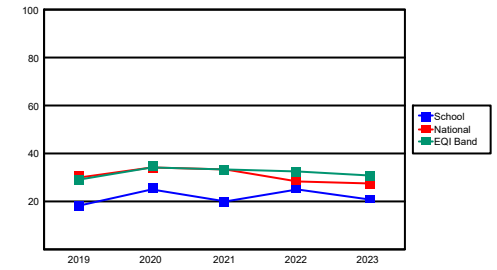
Year 12 NCEA Level 2 - Pacific Peoples



Year 13 NCEA Level 3 - Pacific Peoples



Year 13 University Entrance - Pacific Peoples



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<ul style="list-style-type: none"> • We create a safe physical and emotional environment to eliminate or minimise risks. <ul style="list-style-type: none"> ○ Safety guidelines for plant and machinery ○ Swimming pool management and maintenance guidelines ○ Smoke and vap free environment ○ System for reporting hazards, accidents, and injuries ○ Emergency planning ○ EOTC planning ○ Student safety and welfare policies and procedures ○ Guidelines about chronic communicable conditions ○ System for complaints management • Also, a positive, inclusive culture to support effective teaching and learning. • Our school monitors the health of workers as part of its primary duty of care. • Provision of free flu vaccination • Access to funded EAP services
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • Please refer to the School Docs Equal Employment Opportunities Policy. • We follow the principles and guidelines according to the SchoolDocs policy, including: <ul style="list-style-type: none"> ○ Selecting most suited employees based on skill, experience, qualifications, and aptitude. ○ Valuing diversity of ethnicity, age, gender, disability, tender etc.
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<ul style="list-style-type: none"> ○ Review of every applicant, ○ A long list of applicants selected. ○ Short list selected by panel for interview. ○ Structured interview process ○ Assessment table for all candidates which is reviewed by panel. ○ References checked. ○ Panel confirmed role to be offered.
<ul style="list-style-type: none"> • How are you recognising, the aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of 	<ul style="list-style-type: none"> • A primary objective of the Mt Roskill Grammar School board is giving effect to te Tiriti o Waitangi (see SchoolDocs) • We do this by: <ul style="list-style-type: none"> ○ working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori. ○ inclusion in strategic plan ○ taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori. ○ appointment by Po Awhina and compulsory 8 weeks Tikanga course for all year 9Is.

Maori in the Education service?	<ul style="list-style-type: none"> ○ achieving equitable outcomes for Māori students ○ providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori. ○ School professional development trip to Orakei Marae
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Annual performance appraisals • Professional development for all staff • Opportunities to be involved in leadership roles. • Acknowledgement of staff achievements and rewards such as • Study awards, annual travel award • Recognition via extra salary units, management allowance, non-contact time. •
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • Flexible working arrangements where needed. • Maternity provisions adopted. • Supportive of pay equity claims
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • Assisting as needed and developing a school that is safe to work and move around in. • Accessible physical environment • Neuro diverse on staff

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

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

MOUNT ROSKILL GRAMMAR SCHOOL

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$44,990.39 (excluding GST). The funding was spent on additional sports coaches and provision of equipment. The number of students participating in organised sport increased from 32% to 35% of the school roll.

Details

Our percentage of school participation in organised competition sport below:

2023: 35%

2022: 32%

No of students

602 1720

550.4 1720

51.6