

# MOUNT ROSKILL GRAMMAR SCHOOL

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	74
<b>Principal:</b>	Greg Watson
<b>School Address:</b>	Frost Road, Mt Roskill
<b>School Postal Address:</b>	Frost Road, Mt Roskill, 1041
<b>School Phone:</b>	09 621 0050
<b>School Email:</b>	<a href="mailto:admin@mrqs.school.nz">admin@mrqs.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>
M Pot	Chair Person	Elected
G Watson	Principal	ex Officio
J Bingham	Parent Rep	Elected
R Mason	Parent Rep	Elected
D McKenzie	Parent Rep	Elected
J Franklin	Parent Rep	Elected
N Patel	Parent Rep	Co-opted
G Power	Parent Rep	Co-opted
K Quince	Parent Rep	Elected
S Voorwinden	Parent Rep	Co-opted
L Vickery	Staff Rep	Elected
M Kaufusi	Student Rep	Elected

# MOUNT ROSKILL GRAMMAR SCHOOL

Group Annual Report - For the year ended 31 December 2018

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# Mount Roskill Grammar School

## Consolidation Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the group.

The School's 2018 consolidated financial statements are authorised for issue by the Board.

Marjet Pot

\_\_\_\_\_  
Full Name of Board Chairperson



\_\_\_\_\_  
Signature of Board Chairperson

29 May 2019

\_\_\_\_\_  
Date:

Janine Tupaea

\_\_\_\_\_  
Full Name of Principal



\_\_\_\_\_  
Signature of Principal

29/5/19.

\_\_\_\_\_  
Date:

**Mount Roskill Grammar School**  
**Consolidated Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	14,637,064	14,526,000	15,002,859
Locally Raised Funds	3	1,772,248	1,594,900	2,277,198
Use of Land and Buildings Integrated		6,762,828	6,726,828	6,940,260
Interest Earned		255,584	110,000	242,695
Early Childhood Centre	4	846,054	700,000	851,121
After School Care	5	73,998	54,000	76,461
Gain on Sale of Property, Plant and Equipment		38,234	-	-
International Students	6	1,806,452	1,307,700	1,656,075
Other Revenue		6,008	-	-
		<u>26,198,470</u>	<u>25,019,428</u>	<u>27,046,669</u>
<b>Expenses</b>				
Locally Raised Funds	3	348,928	541,550	540,305
Early Childhood Centre	4	676,591	547,450	652,391
After School Care	5	72,244	61,550	76,441
International Students	6	831,843	686,700	705,860
Learning Resources	7	13,801,572	13,496,800	14,280,763
Administration	8	886,248	1,128,200	877,373
Finance		13,462	-	17,534
Property	9	8,187,954	8,032,729	8,300,980
Depreciation	10	497,483	585,000	483,204
Loss on Disposal of Property, Plant and Equipment		103,012	-	16,103
Impairment of Related Party Loan	25	1,000,000	-	-
		<u>26,419,337</u>	<u>25,079,979</u>	<u>25,950,953</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(220,867)</b>	<b>(60,551)</b>	<b>1,095,716</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(220,867)</b>	<b>(60,551)</b>	<b>1,095,716</b>
<b>Attributable to:</b>				
Board of the School		(220,867)	(60,551)	1,095,716
		<u>(220,867)</u>	<u>(60,551)</u>	<u>1,095,716</u>

The above Consolidated Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



## Mount Roskill Grammar School

# Consolidated Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Notes	Actual 2018 \$	Group Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>		8,575,706	5,604,901	7,400,214
Total comprehensive revenue and expense for the year		(220,867)	(60,551)	1,095,716
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		42,745	-	77,923
<b>Equity at 31 December</b>		8,397,584	5,544,350	8,573,853
Net movement in Reserves		1,321	1,500	1,853
<b>Equity at 31 December</b>	22	8,398,905	5,545,850	8,575,706

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Mount Roskill Grammar School**  
**Consolidated Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	11	2,368,895	2,685,000	4,938,541
Accounts Receivable	12	753,776	960,000	720,650
GST Receivable		-	-	18,656
Prepayments		43,081	-	34,884
Inventories	13	225,873	230,000	230,238
Investments	14	6,810,000	2,500,000	2,400,000
		<u>10,201,625</u>	<u>6,375,000</u>	<u>8,342,969</u>
<b>Current Liabilities</b>				
GST Payable		20,518	32,000	-
Accounts Payable	17	1,813,405	2,230,574	1,727,567
Revenue Received in Advance	18	1,516,301	786,341	1,173,517
Provision for Cyclical Maintenance	19	547,325	585,265	462,624
Painting Contract Liability - Current Portion	20	39,255	78,389	56,742
Finance Lease Liability - Current Portion	21	54,311	77,805	78,549
Funds held in Trust	23	666,748	346,000	506,027
Funds held for Capital Works Projects	24	9,154	58,010	83,862
		<u>4,667,017</u>	<u>4,194,384</u>	<u>4,088,888</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>5,534,607</b>	<b>2,180,616</b>	<b>4,254,081</b>
<b>Non-current Assets</b>				
Investments	14	601,025	1,400,000	2,398,006
Property, Plant and Equipment	15	2,490,330	2,220,518	2,160,236
Intangible Assets	16	3,060	3,060	3,060
		<u>3,094,415</u>	<u>3,623,578</u>	<u>4,561,302</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	19	178,458	165,024	165,024
Painting Contract Liability	20	-	57,921	39,254
Finance Lease Liability	21	51,659	35,399	35,398
		<u>230,117</u>	<u>258,344</u>	<u>239,676</u>
<b>Net Assets</b>		<b><u>8,398,905</u></b>	<b><u>5,545,850</u></b>	<b><u>8,575,706</u></b>
<b>Attributable to:</b>				
Board of the School		8,398,905	5,545,850	8,575,706
<b>Total equity</b>		<b><u>8,398,905</u></b>	<b><u>5,545,850</u></b>	<b><u>8,575,706</u></b>

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.



**Mount Roskill Grammar School**  
**Consolidated Statement of Cash Flows**  
For the year ended 31 December 2018

	Notes	2018	Group 2018 Budget	2017
		Actual	(Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,525,422	3,860,000	4,412,771
Locally Raised Funds		2,837,507	2,048,900	3,582,155
International Students		2,152,298	1,434,141	1,781,392
Goods and Services Tax (net)		39,175	47,000	21,727
Payments to Employees		(2,858,184)	(2,182,394)	(2,582,112)
Payments to Suppliers		(4,851,574)	(4,607,405)	(5,999,212)
Cyclical Maintenance Payments in the year		(33,086)	39,369	-
Interest Paid		(13,462)	-	-
Interest Received		252,280	115,000	208,277
Net cash from / (to) the Operating Activities		2,050,377	754,611	1,424,998
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		15,320	-	3,647
Purchase of PPE (and Intangibles)		(843,022)	(426,510)	(437,008)
(Purchase)/Sale of Investments		(3,609,998)	(324,000)	3,101,400
Net cash from / (to) the Investing Activities		(4,437,700)	(750,510)	2,668,039
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		42,745	-	-
Finance Lease Payments		(93,619)	(31,188)	(83,353)
Painting contract payments		(56,741)	(35,690)	4,296
Loans Received/ Repayment of Loans		-	-	63,560
Funds Administered on Behalf of Third Parties		-	-	25,852
Funds Held for Capital Works Projects	24	(74,708)	(1,990)	-
Net cash from Financing Activities		(182,323)	(68,868)	10,355
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(2,569,645)</b>	<b>(64,767)</b>	<b>4,103,392</b>
Cash and cash equivalents at the beginning of the year		4,938,541	2,749,767	835,149
<b>Cash and cash equivalents at the end of the year</b>		<b>2,368,895</b>	<b>2,685,000</b>	<b>4,938,541</b>

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

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.



# Mount Roskill Grammar School

## Notes to the Consolidated Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mount Roskill Grammar School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

The accounts of the School are presented in a consolidated format, reflecting the operations of Mount Roskill Grammar School (MRGS, the Parent) the Mount Roskill Grammar Early Childhood Centre Charitable Trust (the ECC Trust) and the Mount Roskill Grammar School Enterprise Foundation (Enterprise Foundation). The ECC Trust operates both the Early Childhood Centre and After School Centre. The Enterprise Foundation is a Charitable Trust for the benefit of MRGS students.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

###### *Basis of Consolidation*

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

Details of investment in subsidiaries are set out in Note 32.

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

The Education Act 1989 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 consolidated 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.

#### *Useful lives of property, plant and equipment*

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 15.

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

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

#### *Classification of leases*

The Group reviews the details of lease agreements at the end of each reporting date. The Group believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 21.

#### *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 32.

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

### **Other Grants**

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

### **Other Grants**

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

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

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

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

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



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

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Accounts Receivable represents items that the Group has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

**i) Inventories**

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

**j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the Group at fair value plus transaction costs. At balance date the Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated Statement of Comprehensive Revenue and Expense.



After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the Group may incur on sale or other disposal.

The Group has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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

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

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

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

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

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

#### **Leased Assets**

Leases where the Group assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Consolidated Statement of Financial Position and leased assets are depreciated over the period the Group is expected to benefit from their use or over the term of the lease.

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

#### **l) Intangible Assets**

##### **Artificial Playing Surface**

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



#### *Software costs*

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

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

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

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

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

The Group does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

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

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

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

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

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

Accounts Payable represents liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

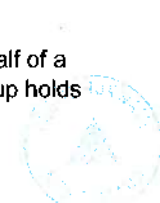
#### **p) Revenue Received in Advance**

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

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

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

Funds are held in trust where they have been received by the Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.



**r) Provision for Cyclical Maintenance**

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

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

**s) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

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

The consolidated financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

The budget figures are extracted from the Group budget that was approved by the Board at the start of the year.

**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.

**w) Goodwill**

Goodwill arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business (see "Basis of Consolidation" above) less accumulated impairment losses, if any.



## 2. Government Grants

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Operational grants	3,694,611	2,920,000	3,812,489
Teachers' salaries grants	10,119,642	10,666,000	10,369,164
Other government grants	822,811	940,000	821,206
	<b>14,637,064</b>	<b>14,526,000</b>	<b>15,002,859</b>

## 3. Locally Raised Funds

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

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
<b>Revenue</b>			
Donations	94,158	121,000	111,492
Fundraising	5,204	-	8,000
Other revenue	1,279,914	1,127,900	1,758,400
Trading	340,197	346,000	351,442
International Travel	52,775	-	47,864
	<b>1,772,248</b>	<b>1,594,900</b>	<b>2,277,198</b>
<b>Expenses</b>			
Trading	262,736	260,550	270,028
Other Expenses	86,192	281,000	270,277
	<b>348,928</b>	<b>541,550</b>	<b>540,305</b>
	<b>1,423,320</b>	<b>1,053,350</b>	<b>1,736,893</b>

Surplus for the year Locally raised funds

### International Travel

During the year ended 31 December 2018 the Maori & Pacific Island coordinator plus staff and students travelled to Samoa on a Rugby Trip. The trip was fully funded by students with revenue of \$52,774 raised to cover costs, costs are disclosed in Note 7. (2017: The Maori & Pacific Island coordinator, DP, staff and students travelled to Australia on a rugby trip, the trip was fully funded with revenue of \$47,864 to cover costs, costs are disclosed in Note 7).

## 4. Early Childhood Revenue and Expenses

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
<b>Revenue</b>			
Government Subsidy	233,966	200,000	254,151
Fees	307,638	310,000	337,311
Free Hours	304,450	190,000	259,659
	<b>846,054</b>	<b>700,000</b>	<b>851,121</b>
<b>Expenditure</b>			
Administration	9,914	8,500	8,396
Audit fees	1,696	4,450	1,846
Class Materials	10,361	10,000	11,210
Cleaning	22,676	20,000	22,899
Employee Benefit - Salaries	529,435	407,000	506,793
Electricity	3,706	4,000	3,275
Food	8,628	8,000	9,883
Insurance	4,420	5,000	6,895
Lease	63,000	63,000	63,000
Marketing	6,279	2,000	1,539
Other	4,943	3,500	4,891
Repairs and Maintenance	6,568	8,000	6,579
Training	4,966	4,000	5,185
	<b>676,591</b>	<b>547,450</b>	<b>652,391</b>
	<b>169,463</b>	<b>152,550</b>	<b>198,730</b>

Surplus for the year Early Childhood



## 5. After School Care Revenue and Expenses

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
<b>Revenue</b>			
Fees	58,998	39,000	61,461
Oscar Grant	15,000	15,000	15,000
	73,998	54,000	76,461
<b>Expenditure</b>			
Administration	492	1,690	1,367
Class Materials	6,252	7,500	9,125
Cleaning	-	400	-
Food	829	2,400	1,663
Lease	9,000	9,000	9,000
Other	1,107	560	2,124
Power	1,647	1,700	2,064
Repairs and Maintenance	1,180	1,800	1,548
Employee Benefit - Salaries	51,738	36,500	49,550
	72,244	61,550	76,441
<i>Surplus for the year After School Care</i>	1,753	(7,550)	20

## 6. International Student Revenue and Expenses

	Group 2018  Actual Number	Group 2018 Budget (Unaudited) Number	Group 2017  Actual Number
International Student Roll	113	90	106
	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
<b>Revenue</b>			
International student fees	1,806,452	1,307,700	1,656,075
<b>Expenses</b>			
Advertising	19,548	60,000	34,543
Commissions	154,836	65,000	116,244
International Travel	61,400	-	42,800
International student levy	40,682	39,000	41,131
Employee Benefit - Salaries	534,425	506,000	457,063
Other Expenses	20,952	16,700	14,079
	831,843	686,700	705,860
<i>Surplus/ (Deficit) for the year International Students'</i>	974,609	621,000	950,214

### International Travel

During the year ended 31 December 2018 the International Director, Principal and International Staff travelled to South America, China, Vietnam, Japan, Thailand and Europe at a cost of \$61,400 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue. (2017: the International Director and International Staff travelled to South America, China, Vietnam, Japan and Thailand at a cost of \$42,800 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue).



## 7. Learning Resources

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Curricular	2,042,142	1,662,200	2,347,686
Equipment repairs	2,429	10,000	553
Information and communication technology	2,312	5,000	3,875
Extra-curricular activities	468,510	165,000	472,737
International Travel	59,156	-	50,152
Library resources	8,563	8,000	11,260
Employee benefits - salaries	11,155,117	11,550,600	11,308,844
Resource/attached teacher costs	63,343	96,000	85,656
	<b>13,801,572</b>	<b>13,496,800</b>	<b>14,280,763</b>

### International Travel

During the year ended 31 December 2018 an HOD and Associate Principal travelled to Australia at a cost of \$6,681 to attend an E Learning Summit as well as the Maori & Pacific Island coordinator, staff and students travelling to Samoa on a Rugby Trip. Costs for the rugby trip were fully funded by students at a cost of \$52,474. Income for Rugby trip is disclosed in Note 3. (2017: Two HOD's travelled to Australia, for training at a cost of \$2,937 as well as the Maori & PI coordinator, DP, staff and students travelled to Australia on a rugby trip. The cost of the rugby trip was fully funded by students at a cost of \$47,215, Income for Rugby trip is disclosed in Note 3).

## 8. Administration

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Audit Fee	13,128	13,000	15,822
Board of Trustees Fees	7,485	20,000	7,715
Board of Trustees Expenses	43,096	-	4,431
Communication	28,440	35,000	21,913
Consumables	238,997	322,600	268,449
International Travel	6,245	-	9,079
Other	32,827	107,000	74,328
Employee Benefits - Salaries	516,030	630,600	475,636
	<b>886,248</b>	<b>1,128,200</b>	<b>877,373</b>

### International Travel

During the year ended 31 December 2018 the Principal and Business Manager travelled to Australia at a cost of \$6,245 to attend a Learning Environment Conference. (2017: The Principal and Business Manager travelled to Singapore, for a Learning Spaces Conference at a cost of \$9,079).

## 9. Property

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Caretaking and Cleaning Consumables	70,264	66,000	63,618
Consultancy and Contract Services	229,688	240,000	203,225
Cyclical Maintenance Expense	131,221	120,000	103,058
Grounds	232,438	254,500	204,949
Heat, Light and Water	206,337	215,000	238,968
International Travel	5,364	-	7,077
Insurance	43,699	50,000	37,264
Repairs and Maintenance	284,420	135,400	286,267
Use of Land and Buildings	6,762,828	6,726,828	6,940,260
Security	25,842	25,000	35,105
Employee Benefits - Salaries	195,853	200,001	181,189
	<b>8,187,954</b>	<b>8,032,729</b>	<b>8,300,980</b>





The use of land and buildings figure represents 8% of the Group's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

#### International Travel

During the year ended 31 December 2018 the Principal and Business Manager travelled to Australia at a cost of \$5,364 to attend a Learning Environment Conference. (2017: The Principal and Business Manager travelled to Singapore, for a Learning Spaces Conference at a cost of \$7,077).

### 10. Depreciation

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Buildings	23,763	42,456	25,480
Building Improvements	22,535	28,000	17,237
Furniture and Equipment	55,876	55,499	50,497
Information and Communication Technology	192,561	210,000	219,615
Musical Instruments	6,521	14,000	4,043
Motor Vehicles	6,777	21,000	8,948
Textbooks	17,576	47,000	27,722
Leased Assets	85,847	60,000	63,317
Library Resources	11,701	25,000	11,881
Other Equipment	33,353	17,559	14,099
Plant & Equipment	32,420	44,486	31,729
Sport Equipment	8,553	20,000	8,636
	<u>497,483</u>	<u>585,000</u>	<u>483,204</u>

### 11. Cash and Cash Equivalents

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Cash on Hand	350	-	350
Bank Current Account	1,903,098	987,000	1,710,781
Bank Call Account	446,867	198,000	-
Short-term Bank Deposits	18,580	1,500,000	3,227,410
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>2,368,895</u>	<u>2,685,000</u>	<u>4,938,541</u>

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

### 12. Accounts Receivable

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Receivables	29,583	460,000	22,400
Interest Receivable	37,156	-	33,852
Teacher Salaries Grant Receivable	687,037	500,000	664,398
	<u>753,776</u>	<u>960,000</u>	<u>720,650</u>
Receivables from Exchange Transactions	66,739	460,000	56,252
Receivables from Non-Exchange Transactions	687,037	500,000	664,398
	<u>753,776</u>	<u>960,000</u>	<u>720,650</u>



### 13. Inventories

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Stationery	11,019	10,000	13,458
School Uniforms	214,854	220,000	216,780
	<u>225,873</u>	<u>230,000</u>	<u>230,238</u>

### 14. Investments

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

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Current Asset			
Short-term Bank Deposits	6,810,000	2,500,000	2,400,000
Non-current Asset			
Long-term Deposits with Maturities Greater Than One Year	-	150,000	800,002
Funds held in trust	59,243	50,000	57,921
Share investments	38,274	-	36,575
Loan Receivable from The Mt Roskill Sports and Recreation Trust	1,503,508	1,200,000	1,503,508
Less provision for Loan from The Mt Roskill Sports and Recreation Trust	(1,000,000)	-	-
	<u>601,025</u>	<u>1,400,000</u>	<u>2,398,006</u>

### 15. Property, Plant and Equipment

#### GROUP

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Buildings - School	520,851	-	(66,385)	33,952	(23,763)	464,655
Building Improvements - Crown	186,521	149,622	(214)	90	(22,535)	313,484
Furniture and Equipment	314,868	23,531	(38,173)	33,518	(55,876)	277,868
Information and Communication Technology	605,168	203,363	(440,355)	395,831	(192,561)	571,446
Musical Instruments	33,964	23,005	-	-	(6,521)	50,448
Motor Vehicles	5,172	96,305	(15,999)	15,999	(6,777)	94,700
Textbooks	38,046	5,917	-	-	(17,576)	26,387
Leased Assets	97,730	85,642	-	-	(85,847)	97,525
Library Resources	26,240	5,276	(40,684)	37,056	(11,701)	16,187
Other Equipment	98,468	251,344	(21,009)	20,879	(33,353)	316,329
Plant & Equipment	188,988	72,053	(146,278)	133,969	(32,420)	216,312
Sport Equipment	44,220	14,531	(14,876)	9,667	(8,553)	44,989
<b>Balance at 31 December 2018</b>	<u>2,160,237</u>	<u>930,589</u>	<u>(783,973)</u>	<u>680,961</u>	<u>(497,483)</u>	<u>2,490,330</u>



**GROUP**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings - School	788,155	(323,500)	464,655
Building Improvements - Crown	780,552	(467,068)	313,484
Furniture and Equipment	1,457,033	(1,179,165)	277,868
Information and Communication Technology	1,676,061	(1,104,615)	571,446
Musical Instruments	154,719	(104,271)	50,448
Motor Vehicles	218,654	(123,954)	94,700
Textbooks	885,944	(859,557)	26,387
Leased Assets	368,573	(271,048)	97,525
Library Resources	218,060	(201,873)	16,187
Other Equipment	540,227	(223,898)	316,329
Plant & Equipment	838,386	(622,074)	216,312
Sport Equipment	166,826	(121,837)	44,989
<b>Balance at 31 December 2018</b>	<b>8,093,190</b>	<b>(5,602,860)</b>	<b>2,490,330</b>

The net carrying value of equipment held under a finance lease is **\$97,525 (2017: \$97,730)**

**GROUP**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Buildings - School	546,331	-	-	-	(25,480)	520,851
Building Improvements - Crown	185,862	17,896	-	-	(17,237)	186,521
Furniture and Equipment	300,631	68,381	(3,647)	-	(50,497)	314,868
Information and Communication Technology	563,095	276,134	(162,773)	148,327	(219,615)	605,168
Musical Instruments	23,007	15,000	-	-	(4,043)	33,964
Motor Vehicles	14,119	-	-	-	(8,948)	5,172
Textbooks	54,009	11,759	-	-	(27,722)	38,046
Leased Assets	119,391	41,656	-	-	(63,317)	97,730
Library Resources	34,863	4,915	(23,476)	21,819	(11,881)	26,240
Other Equipment	106,269	6,298	-	-	(14,099)	98,468
Plant & Equipment	193,829	26,888	(2,478)	2,478	(31,729)	188,988
Sport Equipment	42,872	9,984	-	-	(8,636)	44,220
<b>Balance at 31 December 2017</b>	<b>2,184,279</b>	<b>478,910</b>	<b>(192,374)</b>	<b>172,624</b>	<b>(483,204)</b>	<b>2,160,236</b>

**GROUP**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Buildings - School	1,060,728	(539,877)	520,851
Building Improvements - Crown	631,144	(444,623)	186,521
Furniture and Equipment	1,480,152	(1,165,285)	314,868
Information and Communication Technology	1,914,978	(1,309,810)	605,168
Musical Instruments	131,714	(97,750)	33,964
Motor Vehicles	138,348	(133,176)	5,172
Textbooks	880,027	(841,981)	38,046
Leased Assets	282,930	(185,200)	97,730
Library Resources	253,468	(227,228)	26,240
Other Equipment	311,048	(212,580)	98,468
Plant & Equipment	931,288	(742,300)	188,988
Sport Equipment	167,250	(123,030)	44,220
<b>Balance at 31 December 2017</b>	<b>8,183,076</b>	<b>(6,022,840)</b>	<b>2,160,236</b>



## 16. Intangible Assets

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

GROUP	2018	Opening	Additions	Disposals	Impairment	Closing
		\$	\$	\$	\$	\$
<b>Cost</b>						
Intangible Assets (Cost)		307,089	-	-	-	307,089
<b>Balance at 31 December 2018</b>		<b>307,089</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>307,089</b>
<b>Accumulated Amortisation</b>						
Intangible Assets (Amortisation for the year)		304,029	-	-	-	304,029
<b>Balance at 31 December 2018</b>		<b>304,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>304,029</b>
<b>Net Book Value at 31 December 2018</b>		<b>3,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,060</b>
	2017	Opening	Additions	Disposals	Impairment	Closing
		\$	\$	\$	\$	\$
<b>Cost</b>						
Intangible Assets		307,089	-	-	-	307,089
<b>Balance at 31 December 2017</b>		<b>307,089</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>307,089</b>
<b>Accumulated Amortisation</b>						
Intangible Assets (Amortisation for the year)		304,029	-	-	-	304,029
<b>Balance at 31 December 2017</b>		<b>304,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>304,029</b>
<b>Net Book Value at 31 December 2017</b>		<b>3,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,060</b>

## 17. Accounts Payable

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Operating creditors	435,060	891,100	533,313
Accruals	434,201	400,000	277,523
Employee Entitlements - salaries	746,812	739,474	724,335
Employee Entitlements - leave accrual	197,332	200,000	192,397
	<b>1,813,405</b>	<b>2,230,574</b>	<b>1,727,567</b>
Payables for Exchange Transactions	1,751,288	2,230,574	1,666,673
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	62,117	-	60,894
Payables for Non-exchange Transactions - Other	-	-	-
	<b>1,813,405</b>	<b>2,230,574</b>	<b>1,727,567</b>

The carrying value of payables approximates their fair value.

## 18. Revenue Received in Advance

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Grants in Advance - Ministry of Education	64,300	65,900	56,300
International Student Fees	1,306,612	580,441	960,766
Other	145,389	140,000	156,452
	<b>1,516,301</b>	<b>786,341</b>	<b>1,173,517</b>

## 19. Provision for Cyclical Maintenance

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Provision at the Start of the Year	627,648	590,920	729,727
Increase/ (decrease) to the Provision During the Year	131,221	120,000	103,058
Use of the Provision During the Year	(33,086)	39,369	(205,137)
Provision at the End of the Year	725,783	750,289	627,648
Cyclical Maintenance - Current	547,325	585,265	462,624
Cyclical Maintenance - Term	178,458	165,024	165,024
	725,783	750,289	627,648

## 20. Painting Contract Liability

	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	39,255	78,389	56,742
Non Current Liability	-	57,921	39,254
	39,255	136,310	95,996

On 21 February 2013 the Board signed an agreement with PMS Ltd (the contractor) covering a 7 year period. The program provides for exterior repaints and for regular maintenance of the Ministry owned buildings. The actual liability of the School will be determined by the percentage of work completed by the contractor for which the contractor has not been paid. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date.

## 21. Finance Lease Liability

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

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
No Later than One Year	64,975	77,805	82,645
Later than One Year and no Later than Five Years	51,211	35,399	37,125
	116,186	113,204	119,770

## 22. Retained Earnings Reserves

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Funds are held in Trust for the advancement of education, learning, sporting and cultural purposes of the students and staff of Mount Roskill Grammar School.			
Opening Balance	57,921	56,068	56,068
Plus interest	1,321	1,500	1,853
Less funds used	-	-	-
<b>Closing Balance</b>	<b>59,242</b>	<b>57,568</b>	<b>57,921</b>
Net movement in reserves (including trusts and bequests)	1,321	1,500	1,853



### 23. Funds held in Trust

	Group 2018  Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017  Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	666,748	346,000	506,027
	<u>666,748</u>	<u>346,000</u>	<u>506,027</u>

These funds are held in Trust for International students homestay payments

### 24. Funds Held for Capital Works Projects

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

#### School and GROUP

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Information Commons	<i>in progress</i>	84,027	-	(44,638)	-	39,389
E Block Toilets	<i>completed</i>	(165)	-	(30,070)	-	(30,235)
Totals		<u>83,862</u>	<u>-</u>	<u>(74,708)</u>	<u>-</u>	<u>9,154</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	39,389
Funds Due from the Ministry of Education	(30,235)
	<u>9,154</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
A & B Remediation	<i>completed</i>	56,246	-	51,813	4,433	-
Information Commons	<i>in progress</i>	-	140,417	56,390	-	84,027
H Block Boiler	<i>completed</i>	1,763	-	4,382	(2,619)	-
E Block Toilets	<i>in progress</i>	-	-	165	-	(165)
Totals		<u>58,010</u>	<u>140,417</u>	<u>112,750</u>	<u>1,814</u>	<u>83,862</u>

### 25. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the Group would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Group would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Mt Roskill Sports and Recreation Trust (the "Trust") and Mount Roskill Grammar School (the "School") are related by way of common trustees. During the year ended 31 December 2018 the Trust was charged by Mount Roskill Grammar School for administration and maintenance services of \$45,765 (2017: \$31,740) however the Trust did not make any loan repayments to the School in 2018 (2017: loan repayments of \$63,560). The School has provided for a write down in the loan of \$1,000,000 (2017 \$ nil) The amount payable from the Trust to the School at year end is \$503,508 (2017: \$1,503,508).



**Year end receivable**

	<b>Group 2018 Actual \$</b>	<b>Group 2017 Actual \$</b>
Receivable from The Mt Roskill Sports and Recreation Trust	1,503,508	1,503,508
Provision for loan from The Mt Roskill Sports and Recreation Trust	(1,000,000)	-
<b>Total</b>	<b>503,508</b>	<b>1,503,508</b>

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

**26. Remuneration**

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

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members - School</i>		
Remuneration	7,485	7,715
Full-time equivalent members	0.38	0.35
<i>Leadership Team</i>		
Remuneration	2,535,769	2,672,466
Full-time equivalent members	30.00	27.00
Total key management personnel remuneration	2,543,254	2,680,181
Total full-time equivalent personnel	30.38	27.35

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

*Principal*

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

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	210-220
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
110 - 120	3.00	2.00
100 - 110	2.00	5.00
	<u>5.00</u>	<u>7.00</u>

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



## 27. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 28. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into a contract agreements for the purchase of Laptop computers, the order was placed 2018 with payment made being made in 2019 at a cost of \$49,130.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2017: nil)

## 29. Managing Capital

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

## 30. Financial Instruments

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

### Loans and receivables

	Group 2018 Actual \$	Group 2018 Budget (Unaudited) \$	Group 2017 Actual \$
Cash and Cash Equivalents	2,368,895	2,685,000	4,938,541
Receivables	753,776	960,000	720,650
Investments - Term Deposits	6,810,000	2,650,000	3,200,003
Loan to Related Party	503,508		1,503,508
<b>Total Cash and Receivables</b>	<b>10,436,179</b>	<b>6,295,000</b>	<b>10,362,702</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	1,751,288	2,230,574	1,666,673
Finance Leases	105,970	113,204	113,947
Painting Contract Liability	39,255	136,310	95,996
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>1,896,513</b>	<b>2,480,088</b>	<b>1,876,616</b>





### 31. Events After Balance Date

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

### 32. 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 Group	
			2018	2017
Mount Roskill Grammar School Early Childhood Charitable Trust	Early Childhood Education	Mt Roskill Auckland	100%	100%
Mount Roskill Grammar School Enterprise Foundation	Promoting General Educational purpose of school	Mt Roskill Auckland	100%	100%

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

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

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

### 33. 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 MOUNT ROSKILL GRAMMAR SCHOOL'S GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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

#### Opinion

We have audited the financial statements of the Group on pages 2 to 23 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; 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 30 May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report and Kiwisport Report included on pages 27 to 53, but does not include the financial statements, and our auditor's report thereon.

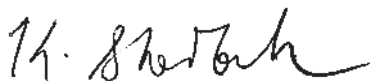
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



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



# Mount Roskill Grammar School Analysis of Variance 2018

# 2018

**Annual Goal:** Teachers will strengthen & students will experience practices which will accelerate learner's progress.

**Targets: Overarching Targets 2018 - Achievement and Attendance** - Our stretch targets over recent years have resulted in significant achievement gains. The 2018 targets will be achieved through the actions within the pedagogy and tracking goals, and the Māori, Pasifika and ME.A.R achievement plans.

NCEA Level 1	Increase by (%)	To target (%)	Preliminary Result *be updated prior to final copy
All year 11 students gaining Level 1	2	88	*86.4
Year 11 Māori students gaining Level 1	3	88	*84.6
Year 11 Pasifika students gaining Level 1	1	88	*86.7
ME.A.R.	3	88	*95
NCEA Level 2	Increase by (%)	To target (%)	
All year 12 students gaining Level 2	1	86	*85.7
Year 12 Māori students gaining Level 2	0	86	*93.1
Year 12 Pasifika students gaining Level 2	2	86	*87.1
ME.A.R.	5	86	*79
NCEA Level 3	Increase by (%)	To target (%)	
All year 13 students gaining Level 3	2	77	*77.8
Year 13 Māori students gaining Level 3	14	70	90
Year 13 Pasifika students gaining Level 3	2	70	63.5
ME.A.R.	4	70	*60

University Entrance	Increase by (%)	To target (%)	
All year 13 students gaining UE	2	60	*55
All year 13 Māori students gaining UE	1	27	*55
All year 13 Pasifika students gaining UE	0	27	*16.5
ME.A.R.	0	40	*60

Excellence endorsements (numbers)	Increase by	To target	
All year 11 students gaining Level 1	3	80	*73
All year 12 students gaining Level 2	13	70	*62
All year 13 students gaining Level 3	0	50	*46
All Māori students at all Levels	1	8	*12
All Pasifika students at all Levels	1	8	*14
ME.A.R	2	5	*3

Attendance	Increase by %	Target (%)	
All students regular attendance rate	3	68	62

### Background

Acceleration of student achievement is our focus. In recent years annual goals have been set in professional learning, implementation of key pedagogies, tracking achievement and associated targeted actions, and learning focused partnerships with families. This year a single annual goal draws these strands together, and is aligned with the goals of the Puketāpapa Community of Learning.

Student achievement in NCEA has increased each year. The junior diploma for years 9 and 10 is embedded in each department's assessment practice and used to acknowledge student progress and achievement. The NCEA support pathways initiative was developed during 2017. Students with further learning requirements were invited to remain on timetable through November to complete their qualification.

Teacher practices have strengthened through school wide professional learning. A collaborative team of Within School Leaders (WSL's) have each led a professional learning group of about ten colleagues in exploring the nature of professional inquiry. Teams of teachers have lead school wide pedagogy to further support Māori, Pasifika, ME.A.R (Middle Eastern, African, and Refugee) achievement, digital fluency and mentoring. Some teachers have developed coaching capabilities aligned with the Growth Coaching International programme. All teachers have engaged in an individual inquiry which forms part of the appraisal dialogue. All teachers mentor about ten senior students, meeting with each student and their families regularly.

Actions	Led by	Timeline	Expected Outcomes	Actual Outcomes
<b>Develop collaborative Inquiry</b>				
Teachers will inquire into their practice to accelerate the learning and progress of ākonga while participating in a PLG.	PEN/KMJ/W SL's	Ongoing throughout 2018	The number of shared collaborative inquiries will increase compared to 2017.	<p><b>Achieved.</b> In 2018 100% of teaching staff completed teaching inquiries. All teachers have hyperlinked their inquiry documentation into their annual appraisal report.</p> <p>There has been a significant increase in the number of shared collaborative inquiries since 2017, with 49% of teachers surveyed indicating that they participated in a collaborative teaching inquiry.</p>
PLG's will support each teacher to develop their understanding of the nature of inquiry, and how to measure student progress as a result of inquiry interventions.	PEN/KMJ/ WSL's	Ongoing throughout 2018	Teachers will map their intervention strategy onto the Roskill Effective Teacher Profile (RETP) and Standards for the Teaching Profession.	<p><b>Achieved.</b> Teachers were placed into Professional Learning Groups (PLGs) based on a selected teaching inquiry foci, that aligned with the Roskill Effective Teacher Profile (RETP).</p> <p>The PLGs were designed and facilitated to provide increased opportunities for colleagues to work collaboratively within and across curriculum areas.</p> <p>Teaching inquiry goals and outcomes, demonstrate an increased understanding that evidence gathered as part of the inquiry cycle is used to meet the Standards for the Teaching Profession.</p>
Teachers will have opportunities to contribute to collaborative inquiries linked to the school's priorities.	PEN/KMJ/ WST's	Ongoing throughout 2018	Teacher inquiries will measure progress for students utilizing student voice and achievement data.	<p><b>Achieved.</b> 90% of teachers surveyed indicated that they had gathered student voice and 83% utilised achievement data in their inquiries.</p> <p>With the focus in 2018 being on increasing the number of collaborative inquiries, it was not specified to teachers that it was a requirement to link inquiries to the school/CoL priorities. However, survey responses indicate that 50% of inquiries were focussed on either a CoL achievement challenge or student target group. When asked "What impact did this have on your thinking, and what have you done differently as a result" - teachers report successfully using a range of different strategies to improve student progress and outcomes.</p>

Develop leadership through coaching				
A Roskill leadership profile will be developed.	PEN/KMJ		Middle leaders will pilot the profile to inform their leadership practice.	<p><b>Not achieved.</b></p> <p>The 'Education Group' Effective Leadership: <i>Roles and Responsibilities</i> document is used as a leadership guide for the schools middle leaders. The intention was to use this in conjunction with the <i>Leadership Strategy for the teaching profession of Aotearoa New Zealand and Educational Leadership Capability Framework</i> to inform the Roskill Leadership Profile.</p> <p>As the <i>Leadership Strategy and Leadership Capability Framework</i> were not released until 28 August 2018, development of the Roskill leadership profile did not occur in 2018.</p>
Teachers will have increased opportunities to develop leadership skills through the coaching programme.	KMJ		40 teachers will be involved in the coaching programme.	<p><b>Achieved.</b></p> <p>Eight staff completed a full day of <i>GROWTH coaching</i> training (three Within School Leaders and five PCT Mentors). These eight newly trained coaches and six coaches trained in 2017 participated in a once a term, reciprocal peer coaching programme, where they were observed and coached by Dr Kay Hawk until they fulfilled the requirements to become an MRGS certified coach.</p> <p>Ten Within School Leaders participated in once a term leadership coaching conversations with two of the CoL Across School Leaders focussing on the facilitation of their professional learning groups and leading teacher inquiry.</p> <p>A further four staff members completed the <i>Introduction to Leadership workshop</i>, funded by the MOE, through the Puketāpapa CoL.</p>
The senior team (SLT) will coach middle leaders with facilitation from an external consultant.	SLT	Ongoing throughout 2018	Each SLT member will receive feedback about their facilitative coaching from the consultant.	<p><b>Achieved.</b></p> <p>Sixteen middle leaders and six senior leaders undertook termly meetings with the consultant and received feedback. The SLT and curriculum leaders participated in coaching conversations to identify a focus for their termly meetings with Dr Hawk. Following these termly meetings the Senior Leadership Team received feedback about their facilitative coaching from Dr Hawk.</p>



Achievement & Tracking				
<p>We will accelerate the achievement of Māori, Pasifika and ME.A.R (Middle Eastern, African and refugee) students through targeted actions.</p>	<p>TUJ &amp; Achievement Lead Teams</p>	<p>Term 1</p>	<p>Increased achievement and endorsement attainment for priority learner groups as indicated by targets set.</p>	<p><b>Partially Achieved.</b> Stretch targets were set for each of the three priority learner groups. These included overall attainment at NCEA Level 1, 2 and 3, university entrance, and endorsement attainment.</p> <p>Targeted actions were driven by the termly achievement traffic light documentation, which were refined to include the number of Excellence and Merit credits, as well as a recorded 'intervention plan' for each student. Examples of the interventions that were recorded in the documents included; identified members of the the lead team contacting teachers to request potential resubmissions, supporting students to attend the achievement teams homework centres, liaising with specialist subject teachers for additional support, and running holiday programmes for additional learning opportunities.</p> <p>Each of the three lead teams contributed to growing the understanding of culturally responsive pedagogy across the staff, through each team facilitating workshops during the CoLference day as well as staff Wednesday Wānanga sessions.</p> <p>There were two Professional Learning Groups who focussed on 'Mana Motuhake - Culturally Responsive Pedagogy', with a combined total of 21 staff members who chose this as the core focus for their inquiry.</p> <p>Mentoring allocations were updated at the beginning of 2018 with the intention of re-aligning some of the more at risk priority learner students with staff from the achievement lead teams. Additional, on the top mentoring was also provided by members of the achievement lead teams to other students from the group.</p> <p>The 2018 NCEA achievement data shows that while their had been pleasing progress of achievement across the three priority learner groups at most levels, the Pasifika university entrance results are of high concern and therefore need to be addressed in 2019.</p>
<p>Junior diploma information will be used to track student achievement and progress and to identify support needed.</p>	<p>TUJ/ Academic Deans</p>	<p>Term 1 &amp; ongoing</p>	<p>Students at risk in the junior school will be identified and supported through early interventions to accelerate their learning prior to reaching Year 11.</p>	<p><b>Not Achieved.</b> The Junior Diploma data was generated by the data team and provided to the Academic Deans. However this data was not consistently engaged with across houses and therefore early interventions for at risk students were only partially put in place.</p>

				<p>For 2019 the timing of the generation of this data needs to be considered alongside the Academic Deans workflow overview and timelines for junior assessment entries. A Kamar summary page has now been established for each junior diploma course, which will enable the data to be more readily accessible to staff and enable more meaningful tracking to occur earlier in the year.</p> <p>The Junior Diploma data was utilised in order to identify which students were invited to take part in the 2019 accelerant Year 10 Science and Mathematics courses. Students results for these individual subjects were cross referenced with their Year 9 Junior Diploma grade point averages in order to check that their learning across all curriculum areas wouldn't be jeopardised by a concentrated focus on one or two of their subject strengths.</p> <p>The Junior Diploma data was also used at the end of 2018 as a measure to recognise student achievement during the junior prizegiving, with the grade point averages being used to identify prize-winners, and by rewarding all students who achieved over 50 credits at Excellence with an Excellence endorsement certificate and badge. This data will be used for early identification of students at risk in 2019 and the achievement lead teams will track their progress closely throughout the year.</p>
Continued consultation with staff to refine the NCEA Support Pathways Intervention.	TUJ/Data Team	Term 1 & ongoing	A refined NCEA Intervention Support Pathways programme and increased achievement outcomes for all students.	<p><b>Partially Achieved.</b></p> <p>Staff consultation through a survey, full staff presentation of proposed model, and three staff forums lead to a refined NCEA Support Pathways intervention for this year. The major change was the development of the department hubs for week two of the programme. Tracking data for the number of students who had met the sign out criteria at the end of the week two department hubs illustrated that more students had met the sign out criteria than they had at the same time in 2017. However less direct engagement and therefore achievement in the third week of the programme by staff and students was observed. It was noted that the interruption of the usual programme during the department hubs week may have been a contributing factor to this.</p>
Tracking systems will be used to monitor student completion of qualifications and inform timing of departure from school by senior students at the end of the year, through refining and embedding	TUJ/ SLT/ HODs	Ongoing	SLT and HODs will be discussing student data throughout the year and using it to inform interventions.	<p><b>Achieved.</b></p> <p>A variety of data and analysis scaffold templates were provided for the Deputy Principal and HoD's termly review meetings with education consultant Dr. Kay Hawk. Examples of the interventions that were put in place as a result of these ongoing review discussions include department course and assessment changes, and planning department programmes for the NCEA Support Pathways intervention.</p>

the NCEA Support Pathways Intervention.				
Intervention plans within departments will be strengthened as part of tracking processes.	HOD's/SLT	Ongoing	Departments will report termly on student progress and identified interventions at all NCEA levels to school leadership- both at cohort level and for individual students.	<b>Achieved.</b> Deputy Principals met fortnightly with HoD's and were supported in their discussions termly by Dr. Kay Hawk. The annual department report was used to drive the term one discussions and departments reported verbally and via the meeting scaffold templates for the following terms.
Subject teachers will track each learner through estimating achievement and targeted actions. Senior student progress towards achievement goals is tracked at individual and cohort levels.	All staff	Ongoing	Tracking system of 'estimated credits' is embedded and integrated to align with mentoring and reduce teacher workload. Class teachers generate, access and use data.	<b>Achieved.</b> Subject teachers completed the process of 'estimated credit entry' on a termly basis, and these estimates were used to inform mentoring conversations and used to generate the termly traffic light documentation.
Traffic Lights and tracking documents will be generated for each house. Ongoing tracking and identified interventions to be discussed within house leadership teams.	House Teams	Ongoing	Holistic and informed discussions around students during House Triangle meetings.  Increased effectiveness of tracking, guidance and Pathways for students in a vertical system.  Alignment of tracking, intervention and mentoring communication through school within a school model to increase student achievement.	<b>Achieved.</b> Traffic light documents were generated each term for each House. These were available for all staff, however additional versions for the recording of interventions were available for house leadership teams. House leadership teams worked together on ensuring that each of the red and orange students had a recorded intervention next to their name. This process was driven by the Academic Deans during and between the weekly house leadership triangle meetings. A minimum of five at risk students and next steps were expected to be discussed within each of these weekly house leadership meetings.
Continue to strengthen the UE tracking system.	SLT and the Data Team		UE achievement will increase.	<b>Partially Achieved.</b> The Kamar entries page was utilised as a tracking tool alongside the traffic light documentation and emailed to each applicable teacher of students who were at risk of not achieving a domain. Requests were also made where applicable for resubmission opportunities and to ascertain likelihood of success so that mentoring conversations around appropriate domains could be targeted.  Although there were significant increases within the Māori (28% increase) and ME.A.R (27% increase) university entrance results, the overall university entrance achievement of 55% did not meet the 60% target and the Pasifika university entrance result of 17% was unsatisfactory.

<b>Attendance</b>				
Attendance practices and actions of class teachers, form teachers and house leadership teams, strengthened through a systematic approach. Intervention outcomes are reviewed, refined and explicitly communicated on a termly basis.	TUJ/Data / Tracking teams TUJ /JNR /Deans/All staff	Ongoing	Clarity and consistent engagement in attendance processes by all staff.	<p><b>Achieved.</b> Deans were supported with an online attendance dashboard to track all student attendance and quickly identify those that need further support. Deans regularly communicated with Form Teachers and attendance was a consistent item on House meeting agendas.</p> <p>Form Teacher engagement in the attendance process increased, shown through the number of pastoral notes. There were 1610 attendance pastoral notes in 2018 including 34% by Form Teachers, up from 25% in 2017.</p>
Each teacher will contribute to attendance monitoring and follow up actions so that systemic practice will be embedded.	All Staff	Ongoing	<p>Accurate and timely entry of data and period by period attendance will increase.</p> <p>Increased communication and family engagement with attendance data and interventions.</p>	<p><b>Achieved.</b> Staff roll completion was recorded and shared with HODs to have discussion with staff around timely and accurate roll completion. This has increased the timeliness and accuracy of our rolls with the portion of rolls completed within one hour increasing from 69% in 2017 to 81% in 2018.</p> <p>A daily reminder process was implemented for staff who have not completed rolls in Period 1 and 2 resulting in an increase in the number of caregivers contacted by text messages each day. Half day attendance in 2018 is at 88.7% compared to 88.6% last year. The percentage of student regularly attending is at 62% in 2018 compared to 65% in 2017.</p>
<b>Supporting Transitions</b>				
Strengthen pathway opportunities for students.	PEN/TUJ/COR/HGE/ HoDs	Ongoing	Teachers value a range of pathways and support students into making informed choices into a meaningful pathway.	<p><b>Achieved.</b> All mentor teachers were involved in assisting their student mentees to select their courses for 2019. Staff were supported to develop their knowledge to ensure that they were appropriately guiding students to make informed choices into meaningful pathways by being supplied with resources produced by Head of Careers, including Learning Capability Time resources that teachers could facilitate with their students, and staff meeting information lead by Head of Pathways and Head of Careers.</p> <p>The introduction of the Level 3 Pathways course provided 39 students with increased opportunities to explore a range of pathways and connections with a number of providers were strengthened in this process.</p>

				<p>Opportunities that students in this course experienced included a visit to meet a range of apprenticeship providers in the construction industry at the Wynyard Quarter development, work experience in Logistics and attainment of forklift licenses at Wiri, visits to the Electrical Training Company, Plumbing work experience for two students and a number of other experiences relevant to students individually identified pathways.</p>
<p>Achievement lead teams coordinate 'Culturally responsive pedagogy' transition visits to the Grammar and tertiary providers. Ongoing focus group discussions and monitoring for identified students at risk.</p>	<p>Achievement Lead teams/ Deans</p>	<p>Term 1 and ongoing</p>	<p>Priority learners feel more confident, familiar and connected prior to starting Secondary School or Tertiary Education.</p>	<p><b>Achieved.</b></p> <p>A number of culturally responsive transition visits were coordinated to a range of tertiary providers. These visits included: 23 Māori senior students attending Kaati, 22 Year 11 Māori students participating in Mahi Tahī, 23 Māori students across a range of levels taking part in a Unitec Mahi Whenua project, 17 Pasifika senior students taking part in the Niu programmer, 20 Pasifika senior students participating in Pilot, 43 senior Māori and Pasifika students taking part in the Girl Boss Auckland University STEM day, and 20 ME.A.R students attending the Auckland University Refugee Background transition day.</p> <p>Data taken from the Māori achievement priority learner group demonstrates that 80% of Year 13 Māori students felt at least 'confident' or 'very confident' about transitioning into their chosen pathway next year.</p> <p>Termly Year 9 Māori student hui's took place in order to obtain student voice in an aim to strengthen transitions, and to build relationships and connections with our Māori achievement lead team and Māori student leadership group.</p> <p>A campus Ki o Rahi tournament was established for the first time in 2018 with the aim of strengthening connections and supporting transitions of Māori students across the campus. This project included two coaching sessions where by the Grammar students coached their Primary and Intermediate team members and concluded with a morning tournament involving all Māori students across the campus.</p> <p>A Year 8 Māori student transition day was held for new enrolments for 2019 and 22 Māori students from Mt Roskill Intermediate attended. Student voice from this group indicated that 92% of students at the conclusion of this event were feeling "much more confident" about transitioning to secondary school.</p>



The new website to go live.	STT	During term 1	Website successfully raises the profile of the school.  Increased profile of page as seen by usage statistics.	<b>Achieved.</b> The website was developed and went live through internet hosting in July 2018. Information around the launch of the website was communicated to the wider school community and the school received positive comments from students and Whanau. New visitor website users increased by 18% after the new website was introduced.
Revise formal MRGS Facebook page, implement systems to ensure consistent timely information.	STT/PEN	Start of term 2	Parents have access to school information in a timely manner.	<b>Achieved.</b> Facebook analytics show that there is now 701 people who follow the MRGS Facebook page and that community usage continues to increase. The monthly insights data highlights that in comparison to the same time in 2018 the post reach is up 97%, there has been an increase of 1637 clicks contributing to post engagement, and an increase of 834 page views. The information that has been communicated over the last month includes links to the first two school newsletters, announcement of the head prefects, an invitation to Roskill Alumni, a welcome and information about the pōwhiri, and information around hiring lockers.
Introduce School App.	STT/PEN	Start of Term 2	Community begins to use school app.	<b>Achieved.</b> The school app was launched during Term 2. Community usage is continuing to increase.
Guidelines drafted around teacher use of social media as well as the rationale for operation of school based social media platforms.	STT/PEN	Start of Term 2	Clear and consistent use of social media across the school.	<b>Not Achieved.</b> This action has been deferred until 2019.
<b>Committing to CoL</b>				
Teachers will have the opportunity to participate in wider community of learning sharing professional learning opportunities.	PEN/KMJ/ AST's	Ongoing throughout 2018	Connections between MRGS and wider CoL are strengthen.	<b>Achieved.</b> In Term Three the Puketāpapa Kāhui Ako CoL held a 'CoLference'. This was a whole CoL professional learning event hosted at Mt Roskill Grammar School. A selection of pedagogically focussed workshops were facilitated by staff and lead teams from across all schools within the Kāhui Ako. Teachers and support staff attended two professional learning workshops each which were aligned with the CoL achievement challenges and targeted student groups.

<p>Teams of teachers focussed on specific achievement challenges will work in collaborative teams across the CoL.</p>	<p>PEN/ FLN/ HUL</p>	<p>Ongoing throughout 2018</p>	<p>Focus teams will take targeted actions to reduce the impact of identified achievement challenges.</p>	<p><b>Achieved.</b>  In addition to the already formed Pasifika, Māori and ME.A.R achievement lead teams, this year additional Puketāpapa CoL Maths, SENCO, Transition and ESOL lead teams have been created to undertake targeted actions to improve achievement outcomes. MRGS has representation on each of these new Puketāpapa CoL Lead Teams.</p> <p>The CoL ESOL team are focussing on making transitions easier and more effective for our ESOL students both between and within schools. The Team are currently collecting data in an attempt to access funding to support ESOL students with these transitions.  The CoL SENCO team invited RTLBs from the Tuawhītu o Akarana RTLB Cluster to join them for a meeting so that they could share a trial they have been working on. SENCOs from each of the CoL schools are sharing resources and establishing connections to support students.</p> <p>The Transition Team collected student and parent voice across all campus schools including the early childhood centre, primary, intermediate and grammar school families. The main concerns that were identified were of social nature and in particular whether or not their child would have friends. The Transition Team are in the process of looking further into the languaging and messages that students receive, in an attempt to ensure stress free easy transitions, both between and within schools.</p> <p>The CoL Data Team are establishing data collection and assessment protocols across our CoL for Years 4-10, using the School Management System (SMS) to consistently measure progress against the CoL Achievement Challenges in Maths and Writing, as well as measuring progress not transition.  Schools have identified what assessment programmes/methods are currently used that may be compatible with SMS.</p>
<p>Within school teachers will facilitate and support teacher development to address the shared CoL identified achievement challenges.</p>	<p>PEN/KMJ/ AST's</p>	<p>Ongoing throughout 2018</p>	<p>Within school teachers will be able to identify and report on the shift towards reducing achievement challenges through teacher individual or group collaborative inquiry actions.</p>	<p><b>Partially Achieved.</b>  The Pasifika, Māori and ME.A.R achievement lead teams and individual and collaborative inquiries incorporated references to the CoL's university entrance and numeracy achievement challenges.  Survey responses indicate that 50% of inquiries were focussed on either a CoL achievement challenge or student target group.</p>



<b>Developing digital fluency</b>				
Teachers will develop and implement a unit of work, course or assessment activity where digital tools/strategies are integrated effectively with learning outcomes.	PEN/KMJ/e-Lead team/WST's	Ongoing throughout 2018	There is an increase in frequency of e-learning being utilised in teacher practice.	<b>Achieved.</b> Across a one week period (middle of term 3, 2018) at least a third of the school cohort connected to the server through the use of BYOD devices. Internet destination address data was also analysed which demonstrated a high usage of access to Google sites, classroom and school based learning apps that support learning in the classroom.
Teachers are supported to strengthen their implementation of digital tools and strategies to enhance learning through Professional Learning Groups and a departmental focus on unit development.	PEN/KMJ/e-Lead team/WST's	Ongoing throughout 2018	Teachers are able to consistently deliver blended learning opportunities in their practice to meet student needs and promote BYOD in the classroom.	<b>Partially Achieved.</b> MRGS was successful in gaining 90 hours of funded professional learning through the Ministry of Education for targeted support on eLearning. The Cyclone digital learning and design team were contracted to work with staff both individually and on a one on one basis through a drop in centre on one to two days per term. Teachers booked time with a facilitator to ask specific digital questions to support their practice. Facilitators were also utilised to offer workshop sessions during the teacher only day in Term 3 with a focus on digital differentiation and digital assessment.  The e-Lead team provided a framework matrix to enable teachers to plot their capabilities and then work towards improvement.
Develop a cloud based learning management system which enables students/ teachers and Whanau/Families to access learning through digital means.	PEN/e-Lead	Ongoing throughout 2018	Each department will develop and implement access to learning resources online through the school learning management platform.	<b>Achieved.</b> A framework for a Learning Management System was designed and made live via Google Sites. Each Department has developed and contributed to the site with an 80% completion rate by the end of 2018.  For the year 9 cohort over 86% have access to a device that is appropriate that they can bring to school for learning. 98% of year 9's indicated that they had internet access at home and could easily access both KAMAR portal and Google classrooms to continue to learn outside of the physical classroom.  With allocated MoE professional learning time and our external provider 'Cyclone' the e-Lead team developed a learning management system using google sites as a platform. Further work was undertaken by these facilitators with the e-Lead team around the building of a functional infrastructure for the LMS using google sites. This learning was shared with departments and then the e-Lead team members worked alongside HoD's to support them in building this space.

### **Collaborative Inquiry**

All three targets that were set around collaborative inquiry were achieved. It was pleasing to see that 100% of teaching staff completed teacher inquiries and that 49% of these were linked to a collaborative inquiry. In 2019 staff will be guided to make closer connections to the school priorities and in particular ways in which they can effectively monitor shift against the indicated achievement challenges.

### **Develop leadership through coaching**

Consultation for the new strategic plan has confirmed that developing leadership capacity in the staff should remain a focus. A strategic project to identify and provide opportunities for current and emerging leaders to grow their leadership capabilities will be implemented in 2020.

### **Achievement and Tracking**

Our achievement results across NCEA Level 1, 2 and 3 were the best in the schools history. However the further increase aspired to in the stretch targets was not consistently attained. One of our next steps is to grow the capacity of our middle leadership to support close achievement and tracking initiatives.

Although the Junior Diploma data was generated by the data team and provided to the Academic Deans this data was not consistently engaged with across houses and therefore early interventions for at risk students were not consistently put in place. The data was not deemed to be meaningful until the beginning of Term Three due to the timelines that were set in place for assessment and markbook entries in alignment with junior reporting. This impacted on the timeliness of the data being made available, which posed a barrier as it meant that simultaneously Academic Deans were attempting to work through the Term Three NCEA traffic light documentation alongside working with and checking each student's option selections for 2019. As a result all five Academic Deans reported that they felt unsuccessful in engaging with the junior diploma data to an adequate level to ensure that early interventions for at risk students were put in place.

In 2019 the timing of the generation of this data will be considered alongside the Academic Deans workflow overview and timelines for junior assessment entries. A Kamar summary page has also now been established for each junior diploma course, which will enable the data to be more readily accessible and enable more meaningful tracking to occur earlier in the year and by a greater range of staff.

While some of the NCEA achievement results were pleasing the lower university entrance results and in particular the university entrance Pasifika results were disappointing. These results indicate that closer monitoring throughout the year of the actual actions taken by achievement lead teams, academic deans and departments is necessary. A deliberate focus will therefore be placed on accelerating the university entrance and scholarship achievement in 2019 to ensure that our students and staff continue to aspire to the highest possible attainment.

### **Attendance**

Data management was developed with the intention of making the actions required of form teachers more effective. Regular calls home by Form Teachers was variable and can be strengthened in 2019. There was considerable variability in form teacher practice. Supporting middle leadership to follow up using open to learning conversations will be a focus in 2019.

### **Transition**

The range of transition interventions carried out by the achievement lead teams, CoL transition team and student voice indicate that good progress has been made. There is a need to continue to promote and provide focussed professional learning for mentors and teaching staff around a range of tertiary and further training pathways and strengthening practice around the sharing of student information on enrolment. The first step in strengthening this practice was making information available to each houses academic dean, so that they were effectively able to place students within their house core class at the end of 2018, and share this transition information with the rest of their house leadership team as required.

### **Commitment to Col**

A large number of Mt Roskill teaching staff have been involved in actively leading projects within the Puketāpapa Kāhui Ako CoL through the achievement lead teams, within school leader team, across school teacher team and the CoL transition, ESoL, data and numeracy teams. In addition to this every teaching staff participated in the first Puketāpapa Colference day. Our next step for 2019 is to ensure that we have processes in place to effectively identify and accurately report on the shift that our teachers are making towards reducing the CoL achievement challenges through their inquiries.

### **Digital Fluency**

Teachers engaged with internal and external professional learning support throughout 2018 and developed their digital pedagogies. Data from students suggest that there is inconsistency in implementing these pedagogies. Identifying ways in which teacher practice can be effectively tracked so that support can be targeted will be a focus in 2019 in an attempt to reduce this gap across teacher practice.

## Culturally Responsive Pedagogy Achievement Plan

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

### Targets

**Māori:** 88% of Year 11 Māori students will gain Level 1.  
86% of Year 12 Māori students will gain Level 2.  
70% of Year 13 Māori students will gain Level 3.  
27% of Year 13 Māori students will gain UE.  
8% of Māori students will gain Excellence endorsements at all Levels.

**ME.A.R:** 88% of ME.A.R. students will gain Level 1.  
86% of ME.A.R. students will gain Level 2  
70% of ME.A.R. students will gain Level 3.  
40% of Year 13 ME.A.R. students will gain UE.  
5% of all ME.A.R. students will gain Excellence endorsements at all Levels.

**Pasifika:** 88% Year 11 Pasifika students will gain Level 1.  
86% of Year 12 Pasifika students will gain Level 2.  
70% of Year 13 Pasifika students will gain Level 3.  
27% of Year 13 Pasifika students will gain UE.  
8% of all Pasifika students will gain Excellence endorsements at all Levels.

### Historical Position

**Overall:** Over the last 3-5 years we have had lead teams of teachers working to support Māori and Pasifika students achievement, cultural efficacy, culturally responsive pedagogy, and building relationships with community groups. In 2017, we extended our lead teams to include a ME.A.R achievement lead team, to support our Middle Eastern, African and Refugee background student groups. Results to date indicate that the support and interventions provided by these teams of teachers have contributed to the shifts in achievement for these priority learner groups. For 2018 we have aligned the teams focuses into one culturally responsive pedagogy achievement plan, as we look to strengthen our practice within and across the three lead teams, through ongoing collaboration and inquiry into our practice.

Actions	Led by	Timeline	Expected Outcomes	Actual Outcomes
<p><b>Valuing Cultural Connectedness</b> Staff will continue to develop culturally responsive pedagogy through professional learning. CoL and PLG's will support teachers through their individual and collaborative inquiries.</p>	<p>Lead Team, CoL &amp; PLG facilitators, data team</p>	<p>Ongoing</p>	<p>Students will feel that their language, culture and identity is valued and integrated within the course content.</p> <p>Staff will feel better equipped to embed culturally responsive pedagogy into their teaching and learning practice.</p> <p>Teacher inquiries will acknowledge and show strategies have been developed and trialled.</p>	<p><b>Achieved.</b> Student voice has been collected from each of the three achievement lead team groups numerous times throughout the year. A range of methods have been utilised to enable the collection of this voice including focus group interviews, video recordings, google surveys, and the Wellbeing@Schools Inclusive Practice survey.</p> <p>Each of the lead teams facilitated a professional learning workshop for the Colference, and Wednesday wānanga culturally responsive pedagogy professional learning sessions for staff. The staff survey following the Wānanga PL sessions demonstrated that staff felt that each of the sessions prompted them to think about the ways that they could improve the learning relationships with the students that they teach, that the sessions made them more aware about our priority learners and where they come from, and that the wānanga sessions made them feel better equipped to embed culturally responsive pedagogy into their teaching and learning practice, with 73.2% recording this for the Māori wānanga, 76.5% recording this for the ME.A.R wānanga, and 72.8% for the Pasifika wānanga.</p> <p>There were two Professional Learning Groups who focussed on 'Mana Motuhake - Culturally Responsive Pedagogy', with a combined total of 21 staff members who chose this as the core focus for their inquiry. In addition to this there was a CoL Within School Teacher appointed to lead each of the three achievement teams, who collaboratively worked on their lead team inquiries throughout the year.</p>
<p><b>Whānau</b> Engage whanau through regular events both at MRGS and across the campus.</p>	<p>Lead teams</p>	<p>Ongoing</p>	<p>Communication and relationships between the kura and whanau will have strengthened. Parents will feel more empowered and enabled to support their children.</p>	<p><b>Partially Achieved.</b> Each achievement lead team group engaged with whānau through school and campus events. These included the start of year pōwhiri, the school FiaFia nights, PolyFest dress rehearsals and noho, campus Matariki celebration, the Ki o Rahi tournament in celebration of Te Wiki o te Reo Māori, Eid celebrations,</p>

				<p>Māori graduation, and various whānau and fono advisory group hui's.</p> <p>Parent voice from the Pasifika fono in Term 2 and Term 4 highlighted that they were pleased with the progress that had been made by the group throughout the year. Further evaluative voice is required from both the ME.A.R and Māori advisory group teams in 2019 to ascertain whether or not they are yet feeling more empowered to support their children, and attempts to increase attendance and engagement for these advisory groups is ongoing.</p>
<p>Facebook pages and termly letters will be used to inform whanau, outlining events coming up, recent progress and to celebrate success.</p>	<p>Lead teams</p>	<p>Ongoing</p>	<p>Whanau will feel informed about events and that their children's success is being celebrated in a culturally responsive way.</p>	<p><b>Achieved.</b> The Māori achievement lead team's Facebook group 'Ngā Whānau o MRGS' has 49 whanau members joined.</p> <p>It has been used to promote the Māori homework centre, Campus Matariki celebrations, Māori graduation, Kapahaka, the Ki o Rahi campus tournament, a number of tertiary scholarships, and has celebrated our Māori students success such as the House Haka Wero and our Māori scholarship recipients.</p> <p>The ME.A.R achievement lead team's Facebook group had 98 students and caregivers joined. It was used to promote the Eid events and ME.A.R awareness week. The Pasifika Facebook group has been used to promote the fono's, subject required resources and holiday workshops.</p>
<p>Whānau Advisory Groups established and termly meetings occurring.</p>	<p>Lead Teams</p>	<p>Term 1 &amp; then termly</p>	<p>Termly engagement in Whānau Advisory Group Meetings to hear community voice and build on partnerships with the community.</p>	<p><b>Partially Achieved.</b> A MEAR advisory group has not been successfully established yet.</p> <p>A whanau advisory group was established for Māori however this has had mixed success in creating momentum. Based on feedback from members of the whānau Saturday afternoons as opposed to weeknight evenings will be trialled for 2019.</p> <p>The Pasifika advisory group has been well supported throughout the year and a wide range of the Pasifika community voice has been thoroughly documented.</p>

<p><b>Students</b> Endorsement group identified and tracked with sustainable actions being established.</p>	Lead teams	Ongoing	Improved level of endorsements.	<p><b>Achieved.</b> Each lead team identified students to form their 'endorsement groups' to align with their stretch targets. These students were tracked and mentored in relation to their endorsement progress by members of the lead teams throughout the year.</p> <p>Data shows that both the Māori and Pasifika Excellence endorsement stretch targets were exceeded and that the number of ME.A.R Excellence endorsements was the same as 2017.</p>
<p>Student achievement will be closely tracked and mentoring of year 9-13 students will occur.</p>	Lead team	Ongoing	Improved achievement rates and increase in student agency and efficacy.	<p><b>Achieved.</b> Stretch targets were set for each of our three priority learner groups. These included overall achievement at NCEA Level 1, 2 and 3 as well as for Merit and Excellence endorsement attainment.</p> <p>Targeted actions were driven by the termly achievement traffic light documentation, which included the number of Excellence and Merit credits, as well as a recorded 'intervention plan' column for each student. Examples of the interventions that were recorded in the documents included identified members of the lead team contacting teachers to request potential resubmissions, supporting students to attend the achievement teams homework centres and liaising with specialist subject teachers to come and support these students, and running holiday programmes for additional learning opportunities.</p> <p>The student efficacy results from the Year 13 Māori cohort demonstrated the tools potential for identifying students requiring additional support. The end of Term 4 data demonstrated that 70% felt either confident or very confident about meeting their NCEA goals.</p> <p>Additional mentoring conversations and support was then put in place for the other 30%. This tool will therefore be used more widely with the other priority learner groups in 2019 to further enable student agency.</p>

<p><b>Transition</b>  Achievement lead teams coordinate 'Culturally responsive pedagogy' transition visits to the Grammar and tertiary providers. Ongoing focus group discussions and monitoring for identified students at risk.</p>	<p>Lead team</p>	<p>Ongoing</p>	<p>Priority learners feel more confident, familiar and connected prior to starting Secondary School or Tertiary Education.</p> <p>Students who may need additional wrap around support will be identified and a Tuakana-Teina relationship will be established.</p> <p>Students will identify a teacher they will connect with who has an ongoing role with the student.</p>	<p><b>Achieved.</b>  A number of culturally responsive transition visits were coordinated to a range of tertiary providers. These visits included: 23 Māori senior students attending Kaati, 22 Year 11 Māori students participating in Mahi Tahī, 23 Māori students across a range of levels taking part in a Unitec Mahi Whenua project, 17 Pasifika senior students taking part in the Niu programme, 20 Pasifika senior students participating in Pilot, 43 senior Māori and Pasifika students taking part in the Girl Boss Auckland University STEM day, and 20 ME.A.R students attending the Auckland University Refugee Background transition day.</p> <p>Data taken from the Māori achievement priority learner group demonstrates that 80% of Year 13 Māori students felt at least 'confident' or 'very confident' about transitioning into their chosen pathway next year.</p> <p>Tuakana-Teina relationships were established in order to support transitions within the campus through the Ki o Rahi training and tournament days. Students were purposefully divided into teams and started each of the days with whanaungatanga lead by their teams student leaders from the Grammar.</p> <p>A Year 8 Māori student transition day was held for new enrollments for 2019 and 22 Māori students from Mt Roskill Intermediate attended. Student voice from this group indicated that 92% of students at the conclusion of this event were feeling "much more confident" about transitioning to secondary school.</p>
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<p><b>Focus on the Learning Relationship</b> Homework centres will increase their profile through targeted actions.</p> <p>Each student supported with course selection and school/career pathways.</p>	<p>Lead teams</p> <p>Lead teams</p>	<p>Ongoing</p> <p>Course check within first 2 weeks &amp; then ongoing throughout year</p>	<p>Students, Parents and Whanau will report feeling a greater connection to the school and students will gain more confidence and accelerate achievement.</p> <p>Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.</p>	<p><b>Achieved.</b> Pasifika and Māori homework centres ran weekly for the duration of the year. Attendance at these were sustained throughout the year with the Māori homework centre averaging 13 students per week. Students who were falling into the ‘at risk’ traffic light category were identified and encouraged to attend. Academic peer mentors and specialist subject teacher support was sought to provide students with the additional learning they required for each of these targeted students.</p> <p>The Pasifika homework centre was primarily used by senior students during terms 2 and 3 as there were a number of internal assessments carried out during that time. Specialised teachers for Biology, Chemistry and English were available at the homework centre. A core group of 16 Year 12 and Year 13 students attended the sessions.</p> <p>Option selection checks were carried out by the achievement lead teams to ensure that all students were in meaningful courses for 2019.</p> <p>A final check that every Year 13 Māori student had a meaningful pathway organised in preparation for their transition was carried out at the beginning of Term 4. This then enabled their selected pathway to be acknowledged and celebrated with their whānau during the campus Māori graduation celebration.</p>
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Actions	Led by	Timeline	Expected Outcomes	Actual Outcomes
<p><b>Success for All</b> Traffic Lights will be used by each lead team to inform targeted actions.</p> <p>The Junior Literacy and TLIF programme will continue to focus on Year 9 and 10 students who have been identified. The Cross Age Peer Tutoring programme (CAPT) will be reintroduced. Students will be tracked and reported on to the school-wide tracking team.</p>	<p>Lead team</p> <p>LXTN/ English</p> <p>LXTN</p>	<p>Minimum termly</p> <p>Throughout year</p> <p>T1-3</p>	<p>Student achievement will increase and students will be able to articulate their next steps and goals.</p> <p>Students will have increased their literacy skills specifically to enhance success within NCEA.</p>	<p><b>Achieved.</b> Targeted actions were driven by the termly achievement traffic light documentation, which were refined to include the number of Excellence and Merit credits, as well as a recorded 'intervention plan' column for each student.</p> <p>Examples of the interventions that were recorded in the documents included; identified members of the lead team contacting teachers to request potential resubmissions, supporting students to attend the achievement teams homework centres, liaising with specialist subject teachers for additional support, and running holiday programmes for additional learning opportunities.</p> <p>The Cross Age Peer Tutoring programme (CAPT) was reintroduced during Learning Capability Time. 23 senior students from across the three priority learner groups supported 25 year 9 students who were identified based on their literacy results.</p> <p>Data from the Junior literacy programme indicates that 46% of students shifted one stanine including one student who shifted two stanines across the duration of the programme.</p> <p>Data from the TLIF programme demonstrated that 43% of the focus students progressed two stanines with one student achieving a progression of three stanines across the duration of the year.</p>
<p><b>Leadership</b> Students will lead engagement and participation in culturally responsive leadership and aspiration programmes including Pilot, Kaati, Niu, Young Leaders and SCAPT.</p>	<p>Lead teams</p>	<p>Throughout years</p>	<p>Students will grow their leadership capabilities and strengthen their cultural and learning efficacy.</p>	<p><b>Achieved.</b> A number of students took part in culturally responsive leadership programmes throughout 2018. These included: 22 Year 11 Māori students participating in the Mahi Tahī programme, 20 Māori students leading their house teams in the Haka Wero House competition, 16 Māori students coaching and leading their teams in the campus Ki o Rahi tournament, 6 Māori students taking</p>

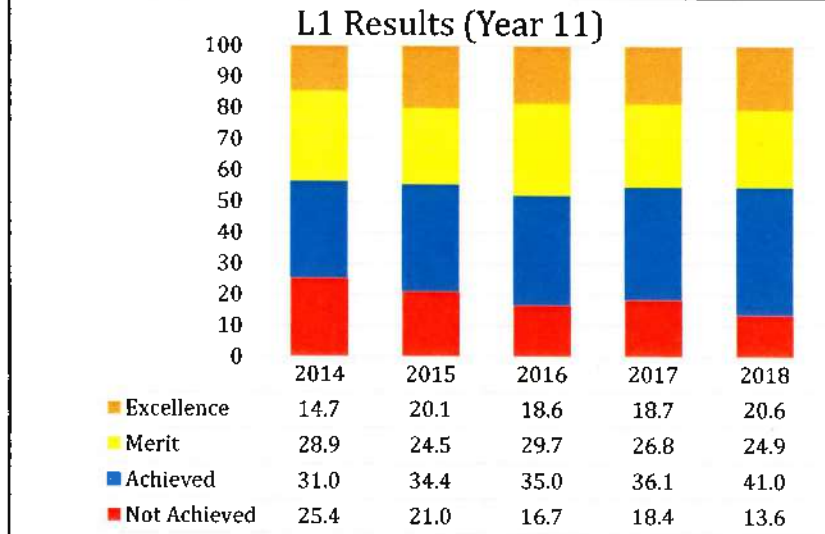
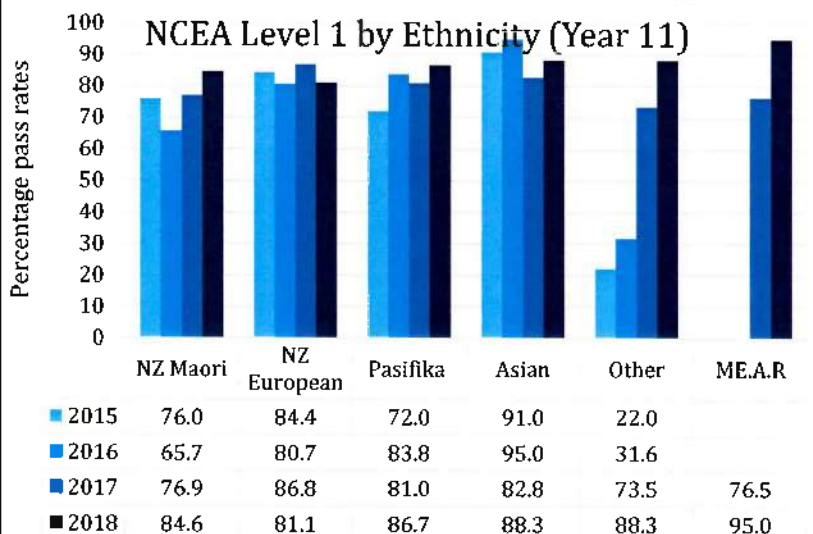
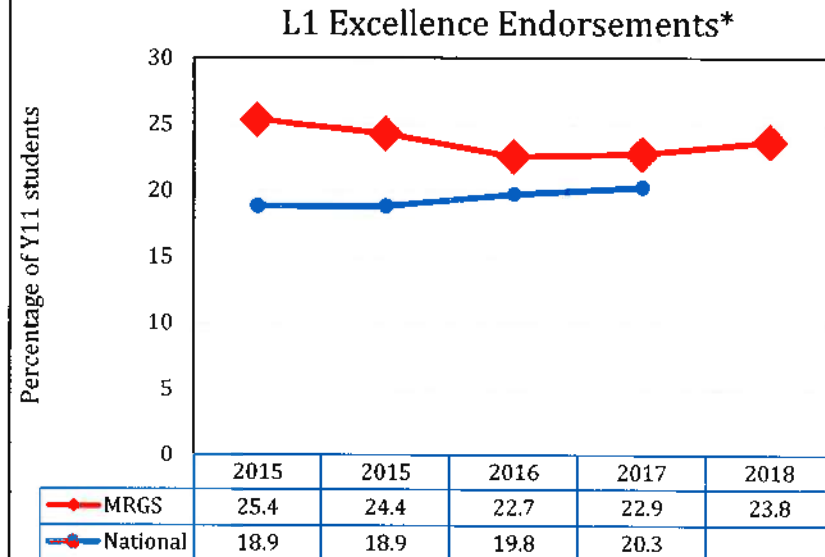
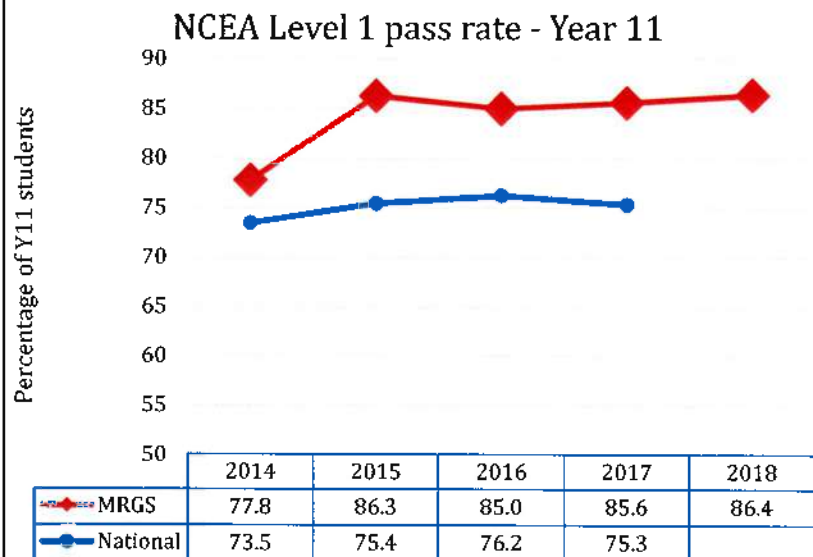
				<p>part in the Unitec Mahi Whenua project, 12 students taking part in the ME.A.R girls leadership group, 7 students taking part in the ME.A.R boys leadership group, 50 ME.A.R students attending the World Refugee Day celebration, 15 ME.A.R students attending the International Cultural Festival, 20 ME.A.R students taking on a leadership role in World Vision, 6 ME.A.R students taking part in the Shakti Group, 35 students participating in the Pasifika Young Leaders programme, 43 Pasifika and Māori students taking part in the Girl Boss Stem day, 17 Pasifika students participating in the Niu programme,, 20 Pasifika students taking part in Pilot, 5 Pasifika students attending Young Free and Pasifika, 10 priority learners taking part in the Leadership Diversity Day, and 20 students attending the Puketāpapa Youth Summit.</p> <p>The ME.A.R students appointed to prefect positions increased from 2 in 2018 to 3 in 2019. The Pasifika students appointed to prefect positions increased from 9 in 2018 to 11 in 2019. The Māori students appointed to prefect positions however decreased from 5 in 2018 to 4 in 2019.</p>
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### Analysis of Variance

A range of initiatives to support transition and leadership development have been explored by each of three achievement lead teams and there has been pleasing achievement progress within most of the priority learner groups across each NCEA level. Despite this although there was significant shifts in university entrance shifts for Māori and ME.A.R students we were unsuccessful in meeting the university entrance target for Pasifika students. As a result in 2019 there needs to be a tighter focus on ensuring that each priority lead team is proactively responding to the generated data and following through with their stated interventions. In 2019 the lead teams have formed a wider professional learning group to collaborate and share progress and practice on a more regular basis.

Effectively engaging whānau in our work in order to guide the direction for our achievement lead teams needs to be a priority in 2019. Although the Pasifika advisory group has had positive engagement, it is important that empowering whānau via the Māori and ME.A.R whānau advisory teams is successfully achieved in 2019. Earlier communication with our whānau and clearer expectation of the groups purpose will be promoted and an ongoing inquiry into each teams progress will be carried out throughout the year.

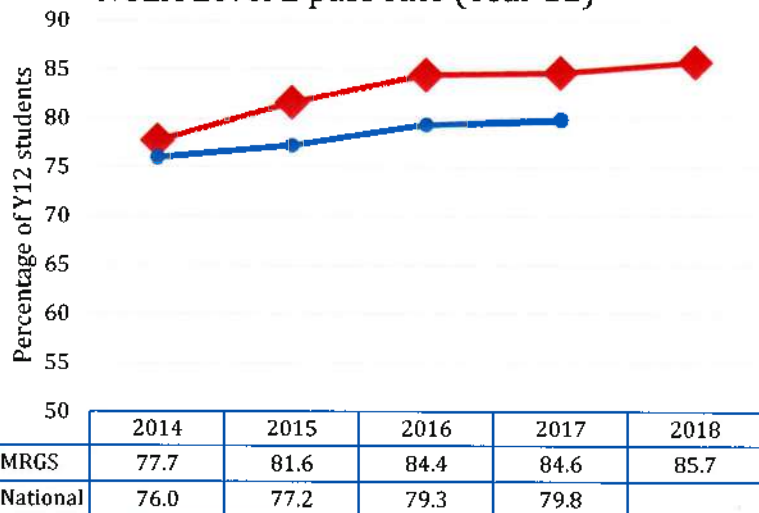
# Year 11



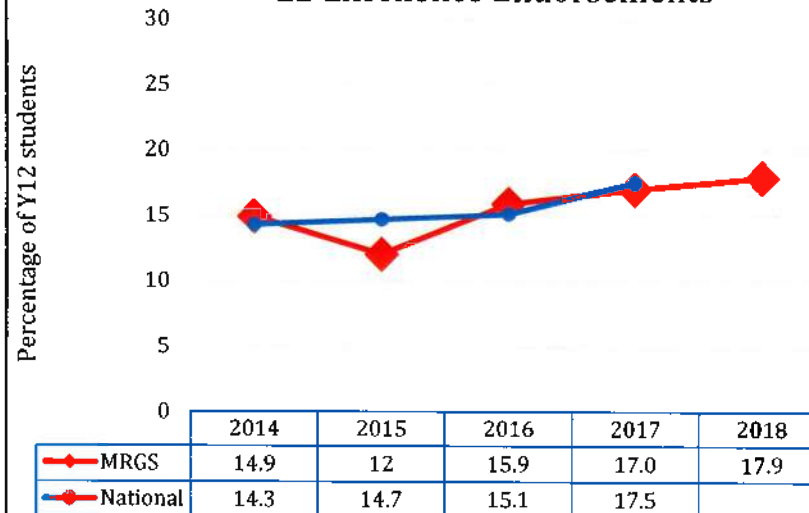
\* NCEA Level 1 Excellence Endorsements out of those gaining L1 Year 11 – 73 students Level 1 with Excellence

## Year 12

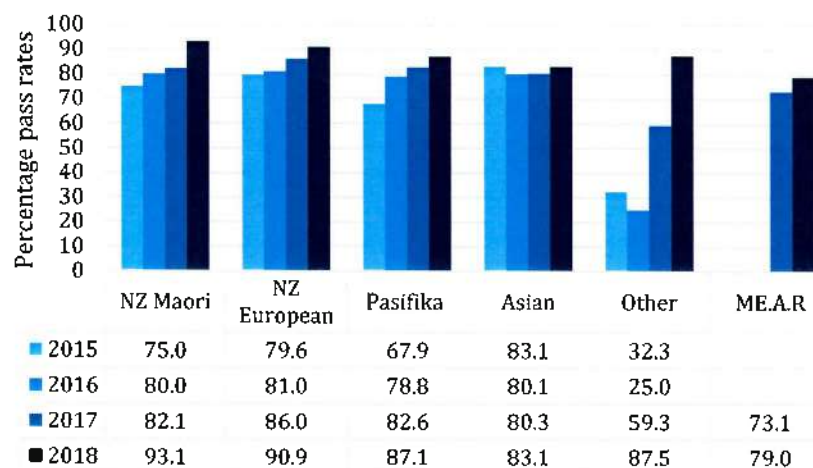
### NCEA Level 2 pass rate (Year 12)



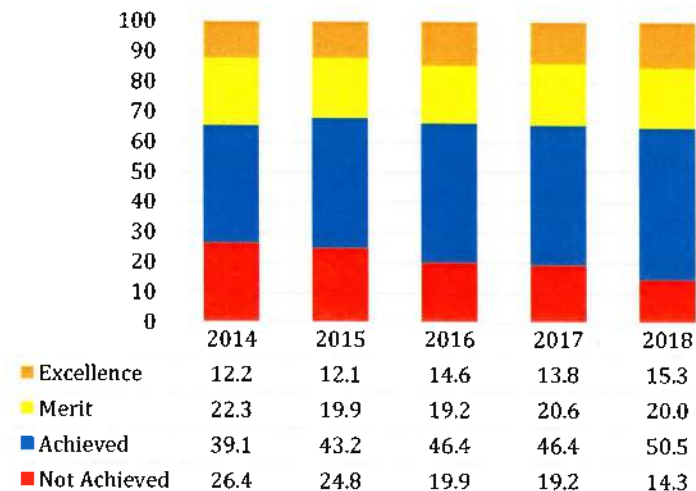
### L2 Excellence Endorsements\*



### NCEA Level 2 by Ethnicity (Year 12)

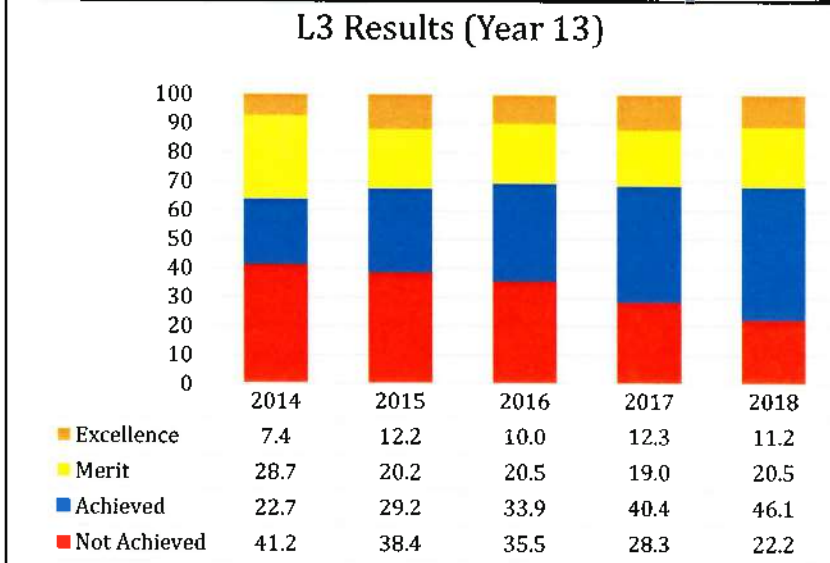
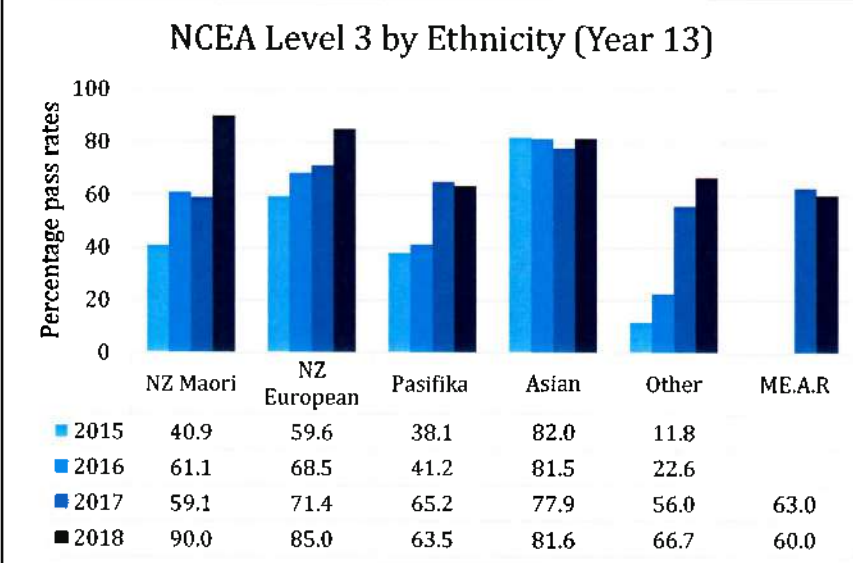
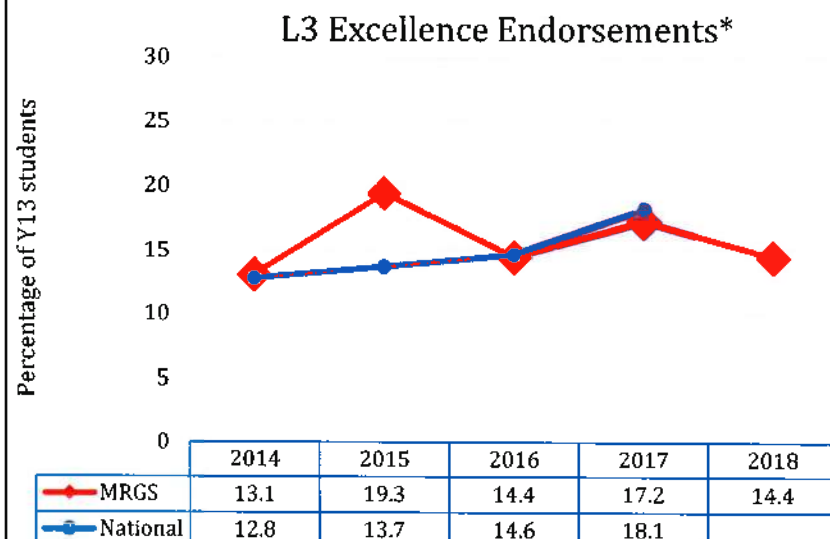
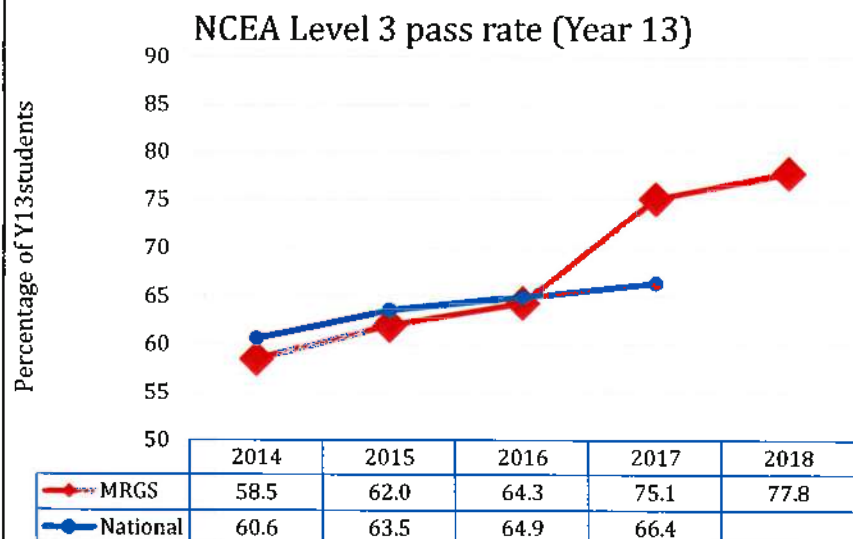


### L2 Results (Yr 12 Roll)

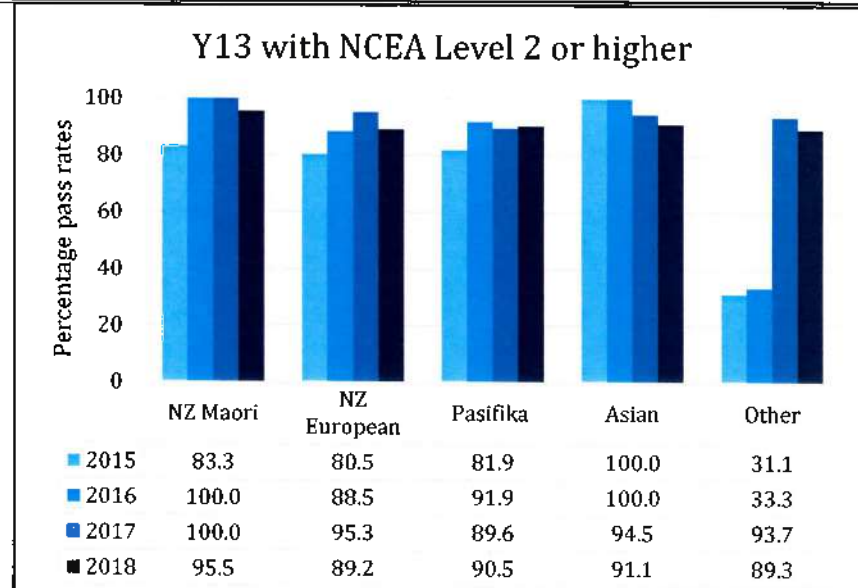
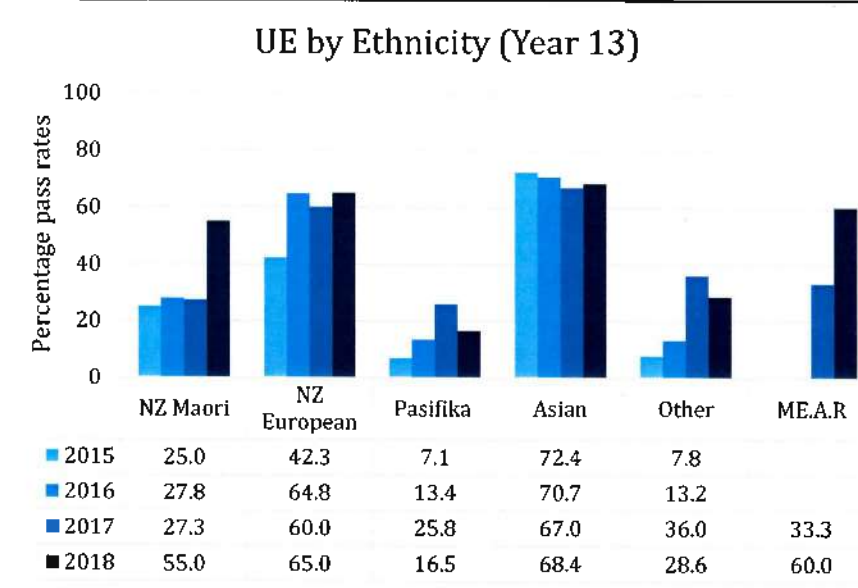
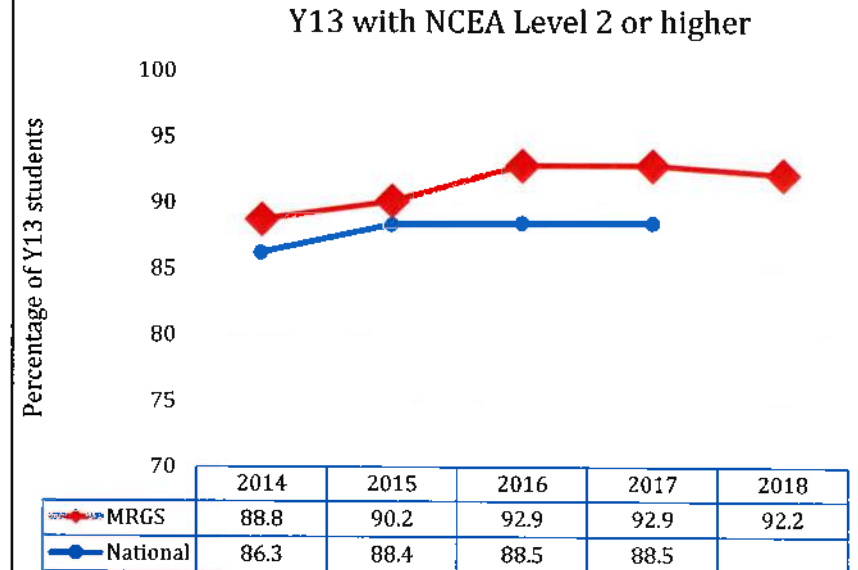
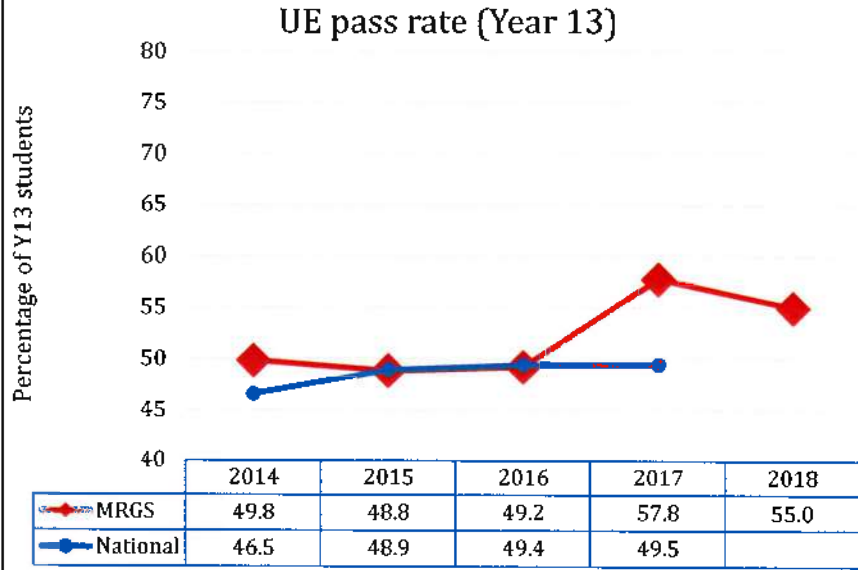


\* NCEA Level 2 Excellence Endorsements out of those gaining L2 Year 12 – 62 students Level 2 with Excellence

# Year 13



\* NCEA Level 3 Excellence Endorsements out of those gaining L3  
Year 13 – 46 students Level 3 with Excellence



## **Mount Roskill Grammar School**

### **Kiwi Sport**

For the Year Ended 31 December 2018

Kiwi Sport is a Government funding initiative to support student's participation in organised sport. In 2018 the school received total Kiwi Sport funding of \$45,041.73 (excluding GST), (2017 \$45,571.55). The funding was spent on extra equipment and additional coaches.