

MOUNT ROSKILL GRAMMAR SCHOOL

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

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

Name	Position	How Position Gained	Term Expired/ Expires
M Pot	Chair Person	Elected	Sep-25
G Watson	Principal	Appointed	
A Russell	Parent Rep	Elected	Sep-25
A Steele	Parent Rep	Elected	Sep-25
L Kingi-Bon	Parent Rep	Co-Opted	Sep-25
N Patel	Parent Rep	Co-Opted	Sep-25
R Mason	Parent Rep	Elected	Sep-22
S Ratana	Parent Rep	Co-Opted	Sep-22
H Bhatia-Mitha	Parent Rep	Elected	Sep-25
R O'Callaghan	Parent Rep	Elected	Sep-25
L Tupa'i Lavea	Parent Rep	Co-Opted	Sep-25
L Vickery	Staff Rep	Elected	Sep-25
T Watkinson	Student Rep	Elected	Sep-23

MOUNT ROSKILL GRAMMAR SCHOOL

Group Annual Report - For the year ended 31 December 2022

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Mount Roskill Grammar School

Statement of Responsibility

For the year ended 31 December 2022

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

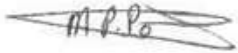
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the group.

The Group's 2022 consolidated financial statements are authorised for issue by the Board.

Marjet Pot

Full Name of Presiding Member



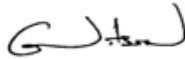
Signature of Presiding Member

10/07/2023

Date:

Greg Watson

Full Name of Principal



Signature of Principal

10/07/2023

Date:

Mount Roskill Grammar School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants	2	22,616,650	17,531,477	22,260,759	22,616,650	17,531,477	22,260,759
Locally Raised Funds	3	1,297,635	566,529	1,416,063	1,332,516	566,529	1,416,063
Interest Earned		128,194	65,000	79,345	130,835	65,000	78,003
Early Childhood Centre	4	26,783	50,000	80,736	617,294	523,839	689,858
Other Revenue		-	-	-	670	-	646
Total revenue		24,069,262	18,213,006	23,836,903	24,697,965	18,686,845	24,445,329
Locally Raised Funds	3	608,117	575,350	737,574	608,117	575,350	737,574
Early Childhood Centre	4	-	-	-	577,183	403,039	589,501
Learning Resources	5	15,726,552	15,257,285	15,779,879	15,742,246	15,278,085	15,797,248
Administration	6	1,292,411	1,273,086	1,002,582	1,135,892	1,273,086	1,002,817
Finance		17,625	15,000	12,585	17,625	15,000	12,585
Property	7	5,804,836	1,484,250	5,653,890	5,804,836	1,484,250	5,653,890
Loss on Disposal of Property, Plant and Equipment		21,703	-	8,707	21,703	-	9,524
Total expenses		23,471,244	18,604,971	23,195,217	23,907,602	19,028,810	23,803,138
Net Surplus / (Deficit) for the year		598,018	(391,965)	641,686	790,363	(341,965)	642,191
Other Comprehensive Revenue and Expenses <i>Item that will not be reclassified to surplus(deficit)</i>							
<i>Total other comprehensive revenue and expense</i>		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		598,018	(391,965)	641,686	790,363	(341,965)	642,191

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



Mount Roskill Grammar School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022	School	2021	2022	Group	2021
	Actual	2022	Actual	Actual	2022	Actual
	\$	Budget (Unaudited) \$	\$	\$	Budget (Unaudited) \$	\$
Equity at 1 January	9,140,527	4,646,261	8,437,579	9,214,004	4,899,981	8,571,303
Total comprehensive revenue and expense for the year	598,018	(391,965)	641,686	790,363	(341,965)	642,191
Contributions from the Ministry of Education						
Contribution - Furniture and Equipment Grant	371,273	-	-	371,273	-	-
Equity Adjustment	(59,158)	-	61,261	(59,159)	-	510
Equity at 31 December	10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004
Accumulated comprehensive revenue and expense	10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004
Reserves	-	-	-	-	-	-
Equity at 31 December	10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004

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

Mount Roskill Grammar School Statement of Financial Position

As at 31 December 2022

	Notes	2022	School 2022	2021	2022	Group 2022	2021
		Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Current Assets							
Cash and Cash Equivalents	8	1,965,264	1,028,817	3,097,404	2,294,718	1,679,625	3,680,165
Accounts Receivable	9	1,563,344	1,090,000	1,830,588	1,159,599	1,100,000	1,234,209
GST Receivable		168,413	-	-	149,832	-	-
Prepayments		74,930	12,971	13,916	75,579	14,971	16,570
Inventories	10	122,839	100,000	169,276	122,839	100,000	169,276
Investments	11	4,965,698	4,000,000	5,813,552	5,215,698	4,000,000	5,813,552
Funds receivable for Capital Works Projects	20	201,369	-	276,833	201,369	-	276,833
		9,061,857	6,231,788	11,201,569	9,219,634	6,894,596	11,190,604
Current Liabilities							
GST Payable		-	30,000	37,546	-	50,000	56,698
Accounts Payable	14	2,451,860	1,541,940	1,775,095	2,508,784	2,091,940	1,828,013
Revenue Received in Advance	15	437,394	648,003	405,298	478,189	698,003	468,059
Provision for Cyclical Maintenance	16	329,613	205,306	330,168	329,613	205,306	330,168
Painting Contract Liability	17	76,292	74,700	72,708	76,292	74,700	72,708
Finance Lease Liability	18	76,436	49,935	82,984	76,436	49,935	82,984
Funds held in Trust	19	195,427	200,000	84,165	195,427	200,000	84,165
Funds held for Capital Works Projects	20	631,492	150,000	769,377	631,492	150,000	769,377
		4,198,514	2,899,884	3,557,341	4,296,233	3,519,884	3,692,171
Working Capital Surplus/(Deficit)		4,863,343	3,331,904	7,644,228	4,923,401	3,374,712	7,498,434
Non-current Assets							
Investments		2,101	61,499	61,260	41,392	61,499	101,194
Property, Plant and Equipment	12	2,628,934	2,051,557	2,535,843	2,795,406	2,312,469	2,715,181
Intangible Assets	13	3,060	3,060	3,060	3,060	3,060	3,060
Working in Progress	25a	3,444,981	-	-	3,444,981	-	-
		6,079,076	2,116,116	2,600,163	6,284,839	2,377,028	2,819,435
Non-current Liabilities							
Provision for Cyclical Maintenance	16	661,058	805,994	783,851	661,058	805,994	783,851
Painting Contract Liability	17	104,487	207,666	141,993	104,487	207,666	141,993
Finance Lease Liability	18	126,214	180,064	178,021	126,214	180,064	178,021
		891,759	1,193,724	1,103,865	891,759	1,193,724	1,103,865
Net Assets		10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004
Equity:							
Accumulated comprehensive revenue and expense		10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004
Equity investment revaluation reserves		-	-	-	-	-	-
Total equity		10,050,660	4,254,296	9,140,526	10,316,481	4,558,016	9,214,004

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



Mount Roskill Grammar School Statement of Cash Flows

For the year ended 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities							
Government Grants		6,422,263	5,931,477	6,123,516	6,409,891	5,926,477	6,604,714
Locally Raised Funds		1,116,854	493,625	1,070,069	1,541,599	967,464	1,081,946
International Students		407,240	414,929	289,671	407,240	414,929	159,297
Goods and Services Tax (net)		(205,958)	-	38,042	(206,835)	-	34,276
Payments to Employees		(2,971,649)	(3,021,045)	(2,133,593)	(3,398,353)	(3,258,965)	(2,565,479)
Payments to Suppliers		(3,003,719)	(3,110,326)	(4,408,871)	(3,063,948)	(3,277,444)	(4,566,971)
Interest Paid		(17,625)	(15,000)	(12,585)	(17,625)	(15,000)	(12,585)
Interest Received		104,914	65,000	85,385	106,645	65,000	84,043
Net cash from / (to) the Operating Activities		1,852,320	758,660	1,051,634	1,778,614	822,461	819,241
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,118	-	-	914
Purchase of Property Plant & Equipment (and Intangibles)		(437,970)	(560,000)	(676,192)	(354,086)	(664,512)	(682,378)
Purchase of Property Plant & Equipment Work in Progress		(3,444,981)	-	-	(3,444,981)	-	-
Proceeds from Sale of Investments		829,854	255,648	1,599,055	707,656	255,647	1,612,891
Net cash from / (to) the Investing Activities		(3,053,097)	(304,352)	923,981	(3,091,411)	(408,865)	931,428
Cash flows from Financing Activities							
Finance Lease Payments		(5,441)	-	(65,324)	(91,083)	-	(65,324)
Painting contract payments		(33,922)	-	(67,665)	(33,922)	-	(67,665)
Funds Administered on Behalf of Third Parties		108,001	-	522,728	48,842	-	522,728
Net cash from / (to) Financing Activities		68,638	-	389,739	(76,163)	-	389,739
Net increase/(decrease) in cash and cash equivalents		(1,132,139)	454,308	2,365,354	(1,388,960)	413,596	2,140,408
Cash and cash equivalents at the beginning of the year	8	3,097,404	574,509	732,050	3,683,678	1,266,029	1,539,757
Cash and cash equivalents at the end of the year	8	1,965,264	1,028,817	3,097,404	2,294,718	1,679,625	3,680,165

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

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

Mount Roskill Grammar School

Notes to the Group Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mount Roskill Grammar School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Mount Roskill Grammar School (the 'Group') consists of Mount Roskill Grammar School and its controlled entities. The controlled entity is a School Trust ('Trust') which supports the school by raising funds and making donations for the school and an Early Childhood Centre. The School Trust is in the process of being wound up

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

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Basis of Consolidation

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

Controlled Entities

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

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

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.



Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 18.

Recognition of grants

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

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the controlled entity. The controlled entities are disclosed at Note 28.

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants where conditions exist

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

Early Childhood Centre and After School Care

Government Subsidy - Early Childhood Education (ECE) Funding Subsidy is the primary form of government funding for licensed Free Hours - 20 hours ECE is funding for three, four and five year old's and is for a maximum of 20 hours per child per week. Oscar Grant funding - Oscar funding is provided by the Government for children in before and afterschool programs as well as The funding is recorded as revenue when the Trust has the rights to the funding.

Fee income (Early Childhood Centre and After School Care)

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and comprised of 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.

h) Investments

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

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	4 years

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

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.

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

o) 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.

p) Funds held for Capital works

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

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

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

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

r) Financial Instruments

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

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

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

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	5,986,843	4,660,000	5,883,221	5,986,843	4,660,000	5,883,221
Teachers' Salaries Grants	11,776,889	11,600,000	11,820,740	11,776,889	11,600,000	11,820,740
Use of Land and Buildings Grants	4,537,589	-	4,271,823	4,537,589	-	4,271,823
Other Government Grants	315,329	1,271,477	284,975	315,329	1,271,477	284,975
	<u>22,616,650</u>	<u>17,531,477</u>	<u>22,260,759</u>	<u>22,616,650</u>	<u>17,531,477</u>	<u>22,260,759</u>

The school has opted in to the donations scheme for this year. Total amount received was \$277,800.

3. Locally Raised Funds

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Revenue						
Donations and Bequests	110,045	1,000	23,546	144,926	1,000	23,546
Fundraising & Community Grants	63,375	-	219	63,375	-	219
Curriculum related activities - Purchase of goods and services	191,850	27,625	281,460	191,850	27,625	281,460
Other Revenue	92,766	94,000	107,209	92,766	94,000	107,209
Trading	302,241	271,000	286,028	302,241	271,000	286,028
Fees for Extra Curricular Activities	247,649	-	185,613	247,649	-	185,613
International Student Fees	289,709	172,904	531,988	289,709	172,904	531,988
	<u>1,297,635</u>	<u>566,529</u>	<u>1,416,063</u>	<u>1,332,516</u>	<u>566,529</u>	<u>1,416,063</u>
Expenses						
Extra Curricular Activities costs	293,116	195,600	295,517	293,116	195,600	295,517
Trading	197,846	220,500	248,277	197,846	220,500	248,277
International Student - Student Recruitment	31,830	38,500	48,608	31,830	38,500	48,608
International Student - Employee Benefit - Salaries	66,517	109,250	121,740	66,517	109,250	121,740
International Student - Other Expenses	13,979	11,500	23,432	13,979	11,500	23,432
International Student - Travel	4,829	-	-	4,829	-	-
	<u>608,117</u>	<u>575,350</u>	<u>737,574</u>	<u>608,117</u>	<u>575,350</u>	<u>737,574</u>
Surplus for the year Locally raised funds	<u>689,518</u>	<u>(8,821)</u>	<u>678,489</u>	<u>724,399</u>	<u>(8,821)</u>	<u>678,489</u>

Donations include \$ 58,363 for the winding up of The MRGS Charitable Trust, and \$34,880 from the winding up of the MRGS Enterprise Foundation.

During the year the School hosted 38 International students (2021:37)

In 2022 the borders for international student education began to open up. In order to re-establish the marketing of our school our International Director under took a marketing trip to Vietnam and Japan. The cost of the trip was \$4,829 and has been funded from the International student fees.

4. Early Childhood Revenue & Expenses

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Revenue						
Early Childhood Centre	26,783	50,000	80,736	538,932	465,439	621,442
After School	-	-	-	72,590	58,400	48,279
Other	-	-	-	5,772	-	20,137
	<u>26,783</u>	<u>50,000</u>	<u>80,736</u>	<u>617,294</u>	<u>523,839</u>	<u>689,858</u>
Expenses						
Other Early Childhood Centre Expenses	-	-	-	24,784	33,789	21,530
Administration	-	-	-	92,051	95,030	89,435
Property	-	-	-	31,420	36,300	37,902
Employee Benefit - Salaries	-	-	-	428,928	237,920	440,634
	<u>-</u>	<u>-</u>	<u>-</u>	<u>577,183</u>	<u>403,039</u>	<u>589,501</u>
Surplus/ (Deficit) for the year Early Childhood Centre	<u>26,783</u>	<u>50,000</u>	<u>80,736</u>	<u>40,111</u>	<u>120,800</u>	<u>100,357</u>

5. Learning Resources

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	1,073,894	992,770	955,670	1,073,894	992,770	955,670
Library Resources	3,520	7,025	1,952	3,520	7,025	1,952
Employee Benefits - Salaries	13,965,160	13,548,495	14,174,961	13,965,160	13,548,495	14,174,961
Staff Development	150,025	148,995	124,146	150,025	148,995	124,146
Depreciation	533,953	560,000	523,150	549,647	580,800	540,518
	<u>15,726,552</u>	<u>15,257,285</u>	<u>15,779,879</u>	<u>15,742,246</u>	<u>15,278,085</u>	<u>15,797,247</u>



6. Administration

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,890	16,000	21,510	9,890	16,000	21,510
Board Fees	5,100	7,200	6,255	5,100	7,200	6,255
Board Expenses	11,367	7,200	1,537	11,367	7,200	1,537
Communication	53,534	53,000	48,972	53,534	53,000	48,972
Consumables	178,786	167,518	141,250	178,786	167,518	141,250
Bad Debt Expense	228,000	-	-	-	-	-
Other	64,483	105,943	76,019	135,964	105,943	76,018
Employee Benefits - Salaries	459,204	656,300	424,258	459,204	656,300	424,496
Insurance	65,022	50,000	105,063	65,022	50,000	105,063
Service Providers, Contractors and Consultancy	217,025	209,925	177,718	217,025	209,925	177,718
	<u>1,292,411</u>	<u>1,273,086</u>	<u>1,002,582</u>	<u>1,135,892</u>	<u>1,273,086</u>	<u>1,002,820</u>

7. Property

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	53,828	68,000	59,945	53,828	68,000	59,945
Consultancy and Contract Services	230,727	265,000	254,814	230,727	265,000	254,814
Cyclical Maintenance Provision	(1,331)	120,000	347,396	(1,331)	120,000	347,396
Grounds	288,594	284,250	268,112	288,594	284,250	268,112
Heat, Light and Water	244,221	208,000	168,875	244,221	208,000	168,875
Repairs and Maintenance	131,174	197,000	14,328	131,174	197,000	14,329
Use of Land and Buildings	4,537,589	-	4,271,823	4,537,589	-	4,271,823
Security	47,085	35,000	39,129	47,085	35,000	39,129
Employee Benefits - Salaries	272,949	307,000	229,468	272,949	307,000	229,468
	<u>5,804,836</u>	<u>1,484,250</u>	<u>5,653,890</u>	<u>5,804,836</u>	<u>1,484,250</u>	<u>5,653,890</u>

The use of land and buildings figure represents 5% 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.

8. Cash and Cash Equivalents

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,558,081	616,449	1,387,825	1,887,535	1,267,257	1,970,586
Short-term Bank Deposits	407,183	412,368	1,709,579	407,183	412,368	1,709,579
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>1,965,264</u>	<u>1,028,817</u>	<u>3,097,404</u>	<u>2,294,718</u>	<u>1,679,625</u>	<u>3,680,165</u>

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

Of the \$1,965,264 Cash and Cash Equivalents, \$631,493 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 and 2024 on Crown owned Group buildings.

9. Accounts Receivable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	470,036	180,000	700,155	65,380	180,000	94,181
Receivables from the Ministry of Education	-	-	55,680	-	10,000	65,274
Allowance for impairment of receivables	-	-	(5,420)	-	-	(5,420)
Interest Receivable	36,224	10,000	12,945	37,135	10,000	12,945
Banking Staffing Underuse	-	-	23,748	-	-	23,748
Teacher Salaries Grant Receivable	1,057,084	900,000	1,043,480	1,057,084	900,000	1,043,480
	<u>1,563,344</u>	<u>1,090,000</u>	<u>1,830,588</u>	<u>1,159,599</u>	<u>1,100,000</u>	<u>1,234,209</u>
Receivables from Exchange Transactions	506,260	190,000	707,680	102,514	190,000	101,706
Receivables from Non-Exchange Transactions	1,057,084	900,000	1,122,908	1,057,084	910,000	1,132,503
	<u>1,563,344</u>	<u>1,090,000</u>	<u>1,830,588</u>	<u>1,159,599</u>	<u>1,100,000</u>	<u>1,234,209</u>

10. Inventories

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	122,839	100,000	169,276	122,839	100,000	169,276
	<u>122,839</u>	<u>100,000</u>	<u>169,276</u>	<u>122,839</u>	<u>100,000</u>	<u>169,276</u>



11. Investments

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset						
Short-term Bank Deposits	4,965,698	4,000,000	5,813,552	5,215,698	4,000,000	5,813,552
	4,965,698	4,000,000	5,813,552	5,215,698	4,000,000	5,813,552
Non-current Asset						
Marketable Shares	-	-	-	39,291	-	39,934
	-	-	-	39,291	-	39,934
Total Investments	4,965,698	4,000,000	5,813,552	5,254,989	4,000,000	5,853,486

12. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	673,199	11,681	-	-	(47,806)	637,074
Building Improvements	274,231	3,429	-	-	(13,423)	264,237
Furniture and Equipment	1,011,927	168,610	(6,205)	-	(178,007)	996,324
Information and Communication Technology	464,906	432,866	(15,497)	-	(192,608)	689,667
Motor Vehicles	36,917	-	-	-	(24,027)	12,890
Textbooks	8,442	896	-	-	(4,041)	5,297
Leased Assets	239,583	32,726	-	-	(84,560)	187,749
Library Resources	5,976	1,367	-	-	(5,175)	2,168
Balance at 31 December 2022	2,715,181	651,575	(21,702)	-	(549,647)	2,795,406

GROUP

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	1,297,336	(660,262)	637,074	1,285,655	(612,456)	673,199
Building Improvements	823,673	(559,436)	264,237	820,244	(546,013)	274,231
Furniture and Equipment	3,733,129	(2,736,805)	996,324	3,570,724	(2,558,798)	1,011,926
Information and Communication Technology	2,175,862	(1,486,196)	689,667	1,758,494	(1,293,588)	464,906
Motor Vehicles	218,654	(205,764)	12,890	218,654	(181,737)	36,917
Textbooks	135,057	(129,760)	5,297	134,161	(125,719)	8,442
Leased Assets	449,074	(261,325)	187,749	416,348	(176,765)	239,583
Library Resources	114,318	(112,150)	2,168	112,951	(106,975)	5,976
Balance at 31 December	8,947,103	(6,151,698)	2,795,406	8,317,231	(5,602,051)	2,715,181

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	453,079	11,681	-	-	(37,961)	426,799
Building Improvements	349,497	3,429	-	-	(13,423)	339,503
Furniture and Equipment	977,414	165,781	(6,205)	-	(177,174)	959,816
Information and Communication Technology	462,447	432,865	(15,497)	-	(192,358)	687,457
Motor Vehicles	36,917	-	-	-	(19,261)	17,656
Textbooks	9,978	896	-	-	(4,041)	6,833
Leased Assets	239,580	32,726	-	-	(84,560)	187,746
Library Resources	6,931	1,367	-	-	(5,175)	3,123
Balance at 31 December 2022	2,535,843	648,745	(21,702)	-	(533,953)	2,628,934

SCHOOL

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	1,043,000	(616,201)	426,799	1,031,319	(578,240)	453,079
Building Improvements	829,831	(490,328)	339,503	826,402	(476,905)	349,497
Furniture and Equipment	3,433,838	(2,474,022)	959,816	3,512,093	(2,534,679)	977,414
Information and Communication Technology	2,077,225	(1,389,767)	687,457	1,752,003	(1,289,556)	462,447
Motor Vehicles	170,908	(153,252)	17,656	218,654	(181,737)	36,917
Textbooks	136,593	(129,760)	6,833	135,697	(125,719)	9,978
Leased Assets	363,431	(175,685)	187,746	416,346	(176,766)	239,580
Library Resources	115,273	(112,150)	3,123	113,906	(106,975)	6,931
Balance at 31 December	8,170,099	(5,541,165)	2,628,934	8,006,420	(5,470,577)	2,535,843

The net carrying value of equipment held under a finance lease is \$187,746 (2021: \$239,583)

The net carrying value of motor vehicles held under a finance lease is \$12,890 (2021: \$36,917)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



13. Intangible Assets

The Group and School's Intangible Assets are made up of acquired computer software.

	School		Group	
	Trademarks	Total \$	Trademarks	Total \$
Cost				
Balance at 1 January 2021	307,089	307,089	307,089	307,089
Additions	-	-	-	-
Disposals	-	-	-	-
Balance at 31 December 2021	307,089	307,089	307,089	307,089
Accumulated Amortisation and impairment losses				
Balance at 1 January 2021	304,029	304,029	304,029	304,029
Amortisation expense	-	-	-	-
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Balance at 31 December 2021 / 1 January 2022	304,029	(304,029)	304,029	304,029
Amortisation expense	-	-	-	-
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Balance at 31 December 2021	304,029	304,029	304,029	304,029
Carrying amounts				
At 1 January 2021	3,060	3,060	3,060	3,060
At 31 December 2021 / 1 January 2022	3,060	3,060	3,060	3,060
At 31 December 2022	3,060	3,060	3,060	3,060

Restrictions

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

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

14. Accounts Payable

	School		Group		2021 Actual \$	
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$		2022 Budget (Unaudited) \$
Creditors	855,412	241,940	308,161	867,588	791,940	311,596
Accruals	299,961	200,000	199,343	301,660	200,000	208,001
Employee Entitlements - Salaries	1,057,085	950,000	1,017,053	1,057,085	950,000	1,017,053
Employee Entitlements - Leave Accrual	239,402	150,000	250,538	282,451	150,000	291,363
	2,451,860	1,541,940	1,775,095	2,508,784	2,091,940	1,828,013
Payables for Exchange Transactions	2,451,860	1,541,940	1,775,095	2,508,784	2,091,940	1,828,013
	2,451,860	1,541,940	1,775,095	2,508,784	2,091,940	1,828,013

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	School		Group		2021 Actual \$	
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$		2022 Budget (Unaudited) \$
Grants in Advance - Ministry of Education	57,119	-	-	97,914	50,000	62,761
International Student Fees in Advance	365,003	448,003	247,472	365,003	448,003	247,472
Other revenue in Advance	15,272	200,000	157,827	15,272	200,000	157,827
	437,394	648,003	405,298	478,189	698,003	468,059

16. Provision for Cyclical Maintenance

	School and Group		2021 Actual \$
	2022 Actual \$	2022 Budget (Unaudited) \$	
Provision at the Start of the Year	1,114,019	1,114,019	914,031
Increase to the Provision During the Year	(1,330)	-	347,396
Use of the Provision During the Year	(122,018)	-	(147,408)
Provision at the End of the Year	990,671	1,114,019	1,114,019
Cyclical Maintenance - Current	329,613	205,306	330,168
Cyclical Maintenance - Non current	661,058	805,994	783,851
	990,671	1,011,300	1,114,019

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



17. Painting Contract Liability

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	76,292	74,700	72,708	76,292	74,700	72,708
Due after one year	104,487	207,666	141,993	104,487	207,666	141,993
	<u>180,779</u>	<u>282,366</u>	<u>214,701</u>	<u>180,779</u>	<u>282,366</u>	<u>214,701</u>

On 10 April 2020 the Board signed an agreement with PMS Ltd (the contractor) covering a 7 year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	76,436	49,935	82,984	76,436	76,436	82,984
Later than One Year and no Later than Five Years	126,214	180,064	178,021	126,214	126,214	178,021
	<u>202,650</u>	<u>229,999</u>	<u>261,005</u>	<u>202,650</u>	<u>202,650</u>	<u>261,005</u>
Represented by						
Finance lease liability - Current	76,436	49,935	82,984	76,436	49,935	82,984
Finance lease liability - Non-current	126,214	180,064	178,021	126,214	180,064	178,021
	<u>202,650</u>	<u>229,999</u>	<u>261,005</u>	<u>202,650</u>	<u>229,999</u>	<u>261,005</u>

19. Funds held in Trust

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	195,427	200,000	84,165	195,427	200,000	84,165
	<u>195,427</u>	<u>200,000</u>	<u>84,165</u>	<u>195,427</u>	<u>200,000</u>	<u>84,165</u>

20. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 8.

School and GROUP

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
The Hub	<i>in progress</i>	(252,072)	2,008,246	(5,201,155)	3,444,981	-
D Block rationalisation	<i>completed</i>	(23,036)	22,996	40	-	-
Heating	<i>in progress</i>	-	67,928	(60,085)	-	7,843
Hall Toilets	<i>completed</i>	43,866	2,942	(46,808)	-	-
H Block Classroom	<i>in progress</i>	307,771	-	(507,890)	-	(200,119)
MOE Weathertightness	<i>in progress</i>	417,740	1,185,040	(979,131)	-	623,649
Roofing	<i>in progress</i>	(1,725)	-	1,725	-	-
L block removal	<i>in progress</i>	-	-	(1,250)	-	(1,250)
Totals		<u>492,544</u>	<u>3,287,152</u>	<u>(6,794,554)</u>	<u>3,444,981</u>	<u>430,123</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	631,492
Funds Receivable from the Ministry of Education	(201,369)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
The Hub	<i>in progress</i>	(159,168)	400,000	(492,904)	-	(252,072)
D Block rationalisation	<i>in progress</i>	(22,996)	-	(40)	-	(23,036)
Heating	<i>in progress</i>	(35,280)	35,280	-	-	-
Hall Toilets	<i>in progress</i>	(405)	208,000	(163,729)	-	43,866
H Block Classroom	<i>in progress</i>	-	630,000	(322,229)	-	307,771
MOE Weathertightness	<i>in progress</i>	-	456,432	(38,692)	-	417,740
Roofing	<i>in progress</i>	-	-	(1,725)	-	(1,725)
Boiler replacement	<i>completed</i>	(43,840)	43,840	-	-	-
Totals		<u>(261,689)</u>	<u>1,773,552</u>	<u>(1,019,318)</u>	<u>-</u>	<u>492,544</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	769,377
Funds Receivable from the Ministry of Education	(276,833)



21. 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.

22. Remuneration

Key management personnel compensation (School and Group)

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

	2022 Actual \$	2021 Actual \$
<i>Board Members - School</i>		
Remuneration	5,100	6,255
<i>Leadership Team</i>		
Remuneration	0.26	0.26
Full-time equivalent members	3,244,496	3,332,972
	30	30
Total key management personnel remuneration	3,249,596	3,339,227

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

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240-260	230-240
Benefits and Other Emoluments	35-40	30-35

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
130 - 150	2.00	2.00
120 - 130	8.00	4.00
110 - 120	5.00	9.00
100 - 110	28.00	25.00
	43.00	40.00

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

23. Compensation and Other Benefits Upon Leaving

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

School and GROUP	2022 Actual	2021 Actual
Total	\$0	\$39,969
Number of People	-	2

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.



25. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$2,842,933 initial contract to develop a hub building within the school, this project contract has increased due to cost increases over the time of the project. This project is mostly funded by the Ministry of Education with \$2,347,427 been received to date of which \$5,601,164 has been spent;
- (b) \$139,955 contract to rationalise D Block. This project is fully funded by the Ministry of Education with \$116,960 been received to date of which \$116,959 has been spent;
- (c) \$36,678 contract to upgrade heating in the school. This project is fully funded by the Ministry of Education with \$103,208 been received to date of which \$95,365 has been spent;
- (d) \$314,614 contract to upgrade the hall toilets. This project is fully funded by the Ministry of Education with \$308,900 been received to date of which \$308,900 has been spent;
- (e) \$710,801 contract to upgrade H Block Classroom. This project is fully funded by the Ministry of Education with \$630,175 been received to date of which \$830,294 has been spent;
- (c) \$6,872,032 contract to fix weathertightness issues within the school. This project is fully funded by the Ministry of Education with \$1,641,470 been received to date of which \$1,017,820 has been spent.

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) The H Block classroom refurbishment commenced in December 2021, with Focus Construction being awarded the Contract. The contract value is \$537,000 of which \$227,000 has been spent before the year end. This project is fully funded by the 5YA Funding.

26. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,965,264	1,028,817	3,097,404	2,294,718	1,679,625	3,680,165
Receivables	1,563,344	1,090,000	1,830,588	1,159,599	1,100,000	1,234,209
Investments - Term Deposits	4,965,698	4,000,000	5,813,552	5,215,698	4,000,000	5,813,552
Total Financial Assets Measured at Amortised Cost	8,494,306	6,118,817	10,741,544	8,670,015	6,779,625	10,727,926

Financial liabilities measured at amortised cost

Payables	2,451,860	1,541,940	1,775,095	2,508,784	2,091,940	1,828,013
Finance Leases	202,650	229,999	261,005	202,650	229,999	261,005
Painting Contract Liability	180,779	282,366	214,701	180,779	282,366	214,701
Total Financial Liabilities Measured at Amortised Cost	2,835,289	2,054,305	2,250,801	2,892,213	2,604,305	2,303,719

27. Events After Balance Date

In January the School experienced an extreme weather event which caused significant flooding to sections of the campus. Due to the extent of the flooding the Early Childhood Centre was permanently closed on the 15 February 2023. The Early Childhood Centre staff were made redundant, with their final day of employment being March 15th. The impact is still being fully assessed to other areas of the school. There will be additional costs incurred repairing items not covered by insurance.

28. Investment in Controlled Entities

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

Name of Controlled Entity	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group	
			2022	2021
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 controlled entities have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

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

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

29. 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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the Parent and Group on pages 2 to 19, that comprise the statements of financial position as at 31 December 2022, the statements of comprehensive revenue and expense, statements of changes in net assets/equity and statements of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Parent and Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; 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 11 July 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Parent and Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Parent and Group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the Parent and Group payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Kiwi Sport, Analysis of Variance report and Good Employer Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with or interests in the Parent or its controlled entities.



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

Mount Roskill Grammar School
Kiwi Sport
For the year ended 31 December 2022

Kiwi Sport is a Government funding initiative to support student's participation in organised sport. In 2022 the school received total Kiwi Sport funding of \$46,212.25 (excluding GST), (2021 \$45,658.56). The funding was spent on extra equipment and additional coaches.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

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

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

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

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



Mount Roskill Grammar School

Analysis of Variance

2022

Overarching Targets - Achievement and Attendance

Targets were set at the same level as for 2020. Targets for some groups were set to balance the achievement level that the cohort can stretch to, and equity considerations.

NCEA Level 1	2021 Result (%)	Target 2022 (%)	2022 Result (%)
All year 11 students gaining Level 1	80	80	73
Year 11 Māori students gaining Level 1	54	80	53
Year 11 Pasifika students gaining Level 1	67	80	55
ME.A.R.	81	80	71

NCEA Level 2	2021 Result (%)	Target 2022 (%)	2022 Result (%)
All year 12 students gaining Level 2	88	85	76
Year 12 Māori students gaining Level 2	83	85	60
Year 12 Pasifika students gaining Level 2	81	85	60
ME.A.R.	81	85	68

NCEA Level 3	2021 Result (%)	Target 2022 (%)	2022 Result (%)
All year 13 students gaining Level 3	72	80	70
Year 13 Māori students gaining Level 3	68	80	65
Year 13 Pasifika students gaining Level 3	45	80	56
ME.A.R.	49	80	64

University Entrance	2021 Result (%)	Target 2022 (%)	2022 Result (%)
All year 13 students gaining UE	55	56	50
All year 13 Māori students gaining UE	29	50	36
All year 13 Pasifika students gaining UE	19	35	22
ME.A.R.	33	50	39

Scholarship (numbers)	2021 Result	Target 2022	2022 Result
Number of students gaining scholarship	30	50	31

Excellence endorsements (numbers)	2021 Result	Target 2022	2022 Result
All year 11 students gaining Level 1	62	65	47
All year 12 students gaining Level 2	60	65	43
All year 13 students gaining Level 3	65	65	36

Effective Teaching

Background

We've been working to strengthen teacher pedagogy so that student engagement and achievement is improved. Whole staff enquiry led to the development of the Roskill Effective Teacher Profile (RETP) a 'playbook' for effective teaching practices. Student voice data identified that one of these practices, the use of feedback by teachers was a relatively ineffective practice at the school.

In 2021 we selected Assessment for Learning (AfL) as an evidence based pedagogy to strengthen. We engaged in whole staff professional learning. Our observations and student voice data showed that students are not routinely using learning intentions or success criteria to chart their learning, yet many teachers report familiarity with AfL approaches. To get traction on pedagogical change which enables improved student achievement we will enquire with teachers about the barriers they see to implementation.

Actions	Expected Outcomes	Actual Outcomes
<p>The Effective Teaching Lead (ETL) team will collate the student voice and observation data, the Roskill Effective Teacher Profile (RETP) and the research on Assessment for Learning (AfL).</p> <p>We will use the collated information during professional learning (PL) wānanga to gain agreement about the problem to solve - an implementation gap in AfL.</p>	<p>Teachers are conversant with the RETP and from the research understand the positive effect AfL can have on student outcomes.</p> <p>Teachers understand the challenge we face in implementing a proven pedagogy.</p>	<p>Achieved</p> <p>Referencing international research and the existing RETP, teachers became conversant with what is required for AFL pedagogy. Teacher self-assessment of their practice showed there was variable practice that needed to be addressed.</p>
<p>In a staff meeting we will develop a list of all the possible causes for the implementation gap.</p> <p>HODs will use student voice and student achievement data to identify the main causes of the implementation gap from the list.</p> <p>Use evidence to assess the validity of the causes.</p>	<p>Teachers are aware of the complexity of implementing this change.</p> <p>There is an awareness of why some teachers have and some have not implemented AfL.</p> <p>Main causes for the implementation gap are identified to inform the development of a solution.</p>	<p>Achieved</p> <p>Causal inquiry with staff identified 4 categories - knowledge, beliefs, leadership and resourcing - to inform the development of a solution.</p>
<p>We will develop, and gain agreement on, criteria for the solution set we will implement</p> <p>Use the solution criteria to formulate a plan to develop and implement an AfL model.</p>	<p>Staff will understand what requirements need to be met as the solution is developed.</p> <p>Staff will understand why some actions may not be selected as part of the solution.</p>	<p>Achieved</p> <p>Through staff consultation the following solution requirements were developed:</p> <ul style="list-style-type: none"> • Improved student outcomes. • Requirements and standards of expected AFL practice are clear. • Each teacher can explain what AFL is/is not, with examples. • Each teacher uses AFL strategies in a way that meets transparent and measurable indicators for the agreed standard.

		<ul style="list-style-type: none"> • Each student can explain how they are using AFL to monitor their own learning. • There are formal and informal observations on teachers' AFL practice. • Good AFL practice is embedded in planning. • There will be formal PL time to grow AFL knowledge and practices. • All pedagogical leaders are capable and confident in holding staff accountable for meeting AFL standards and supporting them to do so.
<p>The ETL will share the AfL model with teachers.</p> <p>HODs will lead teacher inquiry into using the agreed AfL model.</p> <p>SLT, HoDs, and the ETL will use practice indicators to provide feedback to teachers about how well their practice meets the requirements of the AfL model developed.</p>	<p>An AfL model including practice indicators is developed and shared with all teachers.</p> <p>Teachers will increasingly incorporate the agreed AfL model into their planning and practices.</p> <p>Teachers will receive feedback about their implementation of AfL so that they can improve their practice.</p>	<p>Partially Achieved</p> <p>HODs lead teacher inquiry using the agreed AFL model during allocated department professional learning time. School wide data was not collated.</p>
Evaluate Impact.	We will develop criteria to measure the use of the agreed AfL model by teachers.	<p>Not Achieved</p> <p>Criteria are being developed for use in 2023.</p>
<p>Analysis of Variance</p> <p>The use of the CCPS model ensured that staff became conversant with requirements of AFL pedagogies and self-assess their practice. This led to agreement that variable practice was a problem that we need to address.</p> <p>The causal inquiry and solution set caused us to pause our plan to implement AFL practice school-wide. We have created a new set of solution requirements for a pilot programme for two departments (PE/Health and English) to trial the implementation of AFL practices before expanding school-wide.</p>		

Learning Focused Culture (LFC)

Background

A review of our Pastoral System found that students experience a range of classroom management strategies and referral processes. We are using the collaborative complex problem solving approach to gain a shared understanding of what issues to address, what contributes to these issues and the impact on students and staff, so that we can identify and implement improvement in both teacher practice and school wide processes.

Actions	Expected Outcomes	Actual Outcomes																		
<p>Collect information about student engagement and behaviour.</p> <p>Collect teacher perception data about student behaviour.</p> <p>Combine this with the pastoral review information.</p> <p>Use this data to gain agreement about the problem to be solved: the gap between desired student engagement and current student engagement, and the variable approach teacher's take to student referrals.</p> <p>Share the analysis with staff in order to gain agreement on the problem.</p>	<p>Teachers will have an accurate picture of the issues, informed by the analysis.</p> <p>Teachers will have an understanding about the gap between where we are now and where we want to be in the pastoral network. Teachers will agree that this is a concern.</p>	<p>Achieved</p> <p>Consultation was completed with SLT, HOD's and Deans, as well as with all staff. The consultation resulted in data about the causes of student non-engagement.</p> <p>A range of causes were identified by staff</p> <table border="1" data-bbox="1626 571 2119 1129"> <thead> <tr> <th>Cause</th> <th># of Staff</th> </tr> </thead> <tbody> <tr> <td>Phones</td> <td>111</td> </tr> <tr> <td>Attendance</td> <td>84</td> </tr> <tr> <td>Dispositions</td> <td>75</td> </tr> <tr> <td>Self Management</td> <td>72</td> </tr> <tr> <td>Lessons</td> <td>64</td> </tr> <tr> <td>Consequences</td> <td>41</td> </tr> <tr> <td>Courses/Subjects</td> <td>19</td> </tr> <tr> <td>Other</td> <td>19</td> </tr> </tbody> </table>	Cause	# of Staff	Phones	111	Attendance	84	Dispositions	75	Self Management	72	Lessons	64	Consequences	41	Courses/Subjects	19	Other	19
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<p>Staff will list all the possible causes of the concerns highlighted in the analysis and the gap between desired student engagement and current student engagement.</p> <p>The LFC team will work with Deans, HoDs and SLT to use the data collected to identify the main causes of the gap between desired</p>	<p>Staff feel that their concerns are heard and they are able to contribute their views on the reasons.</p> <p>Staff are aware of the complexity of implementing this change.</p> <p>SLT have a stronger understanding of the broad range of reasons for the gap between status quo and desired outcome.</p>	<p>Achieved</p> <p>Causes that were identified in the step above were prioritised and presented for further consultation. Staff agreed that phone use and attendance should be key areas of focus.</p>																		

<p>student engagement and current student engagement, and the variable approach teacher's take to student referrals.</p> <p>The LFC team will report back to teachers, linking the causes to the available evidence, highlighting causes we will address.</p>	<p>Key causes are identified and agreed by staff.</p>	
<p>Solution requirements for the agreed problem will be determined based on the causes we have agreed to address.</p> <p>Use the solution criteria to formulate a plan to develop and implement likely successful interventions.</p>	<p>All teachers will have an understanding of what is required for a solution to the improvement gap.</p> <p>Teachers will understand the data which was utilised to select interventions.</p>	<p>Achieved</p> <p>The Learning Focused Culture team created a draft set of solution requirements for addressing the concerns about attendance and phone use. These were presented to staff for consultation and refined based on their feedback.</p> <p>When confirmed with staff, feedback was sought on possible solution interventions, which were linked to the solution requirements.</p>
<p>Implement and monitor selected interventions.</p> <p>Interventions are implemented in a way which enables ongoing monitoring of their effectiveness.</p> <p>Monitoring will involve all members of the pastoral team contributing data on their own practice to the review of interventions.</p>	<p>Stakeholders in the Pastoral System are enabled to feedback on the effectiveness of the interventions during the year.</p> <p>Members of the pastoral system reflect on their practice.</p>	<p>Achieved</p> <p>Through the CCPS model we identified solution strategies and interventions to support the two areas of focus: attendance and phone use. Some of these were implemented.</p> <p>Pastoral teams through the work of Deans implemented interventions to address the attendance priority. Attendance data was used to inform which students were targeted by Kaiako to contact whānau through strengthened attendance management systems.</p> <p>In Term 4 we piloted a Positive Affirmation strategy for staff to use with Junior students from Week 4 - 7. This involved all staff proactively using positive affirmations to acknowledge students who demonstrated our values during lessons. Staff recorded these in KAMAR and students were further</p>

		<p>acknowledged weekly with communication to whānau.</p> <table border="1" data-bbox="1626 153 2119 496"> <thead> <tr> <th data-bbox="1626 153 1749 245">Week</th> <th data-bbox="1749 153 2119 245"># of Positive Affirmations in KAMAR</th> </tr> </thead> <tbody> <tr> <td data-bbox="1626 245 1749 309">1</td> <td data-bbox="1749 245 2119 309">240</td> </tr> <tr> <td data-bbox="1626 309 1749 373">2</td> <td data-bbox="1749 309 2119 373">168</td> </tr> <tr> <td data-bbox="1626 373 1749 437">3</td> <td data-bbox="1749 373 2119 437">72</td> </tr> <tr> <td data-bbox="1626 437 1749 496">4</td> <td data-bbox="1749 437 2119 496">72</td> </tr> </tbody> </table> <p>Communication of attendance expectations pamphlet for students and whānau around has been created to be used at the beginning of 2023.</p>	Week	# of Positive Affirmations in KAMAR	1	240	2	168	3	72	4	72
Week	# of Positive Affirmations in KAMAR											
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<p>We will develop measures which evaluate the impact of our strategies on student outcomes.</p> <p>Pastoral kamar entry data, which includes stand down data.</p>	<p>Fewer students are being reported to the Deans for behaviour issues which could be dealt with by teachers/HOD's.</p>	<p>Not Achieved This aspect of the project was not addressed in 2022.</p>										
<p>Analysis of Variance Through our consultation process we gathered clear information about the two leading causes of our current learning focused culture. Through ongoing consultation, we made progress through the CCPS model and were able to implement some aspects of the solution strategies. Strengthening existing practices will be effective with staff agreement about the contributors to student disengagement.</p> <p>During this consultation period student attendance continued to be a concern. Regular attendance fell last year from about 60% in 2019 - 2021 in 2021 to 46% in 2022. In 2022, the school remained open through three Covid waves. Staff and student sickness was the strongest contributor to the decrease in attendance.</p>												

Junior Curriculum

Background

Despite challenges in literacy rates, we have been able to support students to achieve NCEA at rates exceeding the national average. However, a new set of externally assessed literacy standards will be implemented from 2023. Students who fail to pass these assessments will not be awarded NCEA Level 1 or further qualifications until they pass the Level 1 literacy co-requisite. Our cohort data for year 9 and 10 suggest that we will have a number of challenges sustaining NCEA achievement levels when these standards are implemented.

Based on the evidence available, we estimate that 40% of our 2021 year 9 cohort are at risk of not achieving these new literacy standards in year 11. The estimated impact of this would be a reduction in Year 11 students achieving NCEA Level 1 from 89% in 2020 to 60% in 2023. This will have a disproportionate effect on our priority learners. An analysis of literacy attainment in our 2021 Year 9 cohort shows that 39% of all students are categorised as well-below expected levels of literacy and over half of those students are priority learners.

There are a number of plausible reasons why the literacy levels of our priority learners do not catch up to where they need to be over years 9 and 10. One of those is that the time devoted to literacy learning is insufficient to accelerate the progress of priority learners. Another is that the allocation of time in the junior curriculum prioritises students experiencing a wide variety of learning at the expense of sufficient time and depth in key areas such as literacy and numeracy.

Our concern is that the current curriculum structure and years 9 and 10 doesn't enable us to address priority learner achievement inequity and literacy issues. A review into our junior curriculum will assess its fitness for purpose to assist, rather than hinder attempts to address priority learner achievement equity. Addressing persistent patterns of underachievement will require examination of what we teach (curriculum structure), and how we teach (pedagogy). It is expected that the latter part of this review will begin the process of assessing the efficacy of the pedagogies used within our junior programme.

A curriculum review gives us the opportunity to design the overall junior programme curriculum structure around ensuring all students have the core skills required to succeed in NCEA and to ensure that the coming changes to NCEA do not further widen the achievement gap.

Actions	Expected Outcomes	Actual Outcomes
<p>Use Accord days to share information with teachers including:</p> <ul style="list-style-type: none">• The changes to NCEA, the reasons for those changes and the impact on MRGS.• Student data including information about the incoming cohort as well as our achievement data from students who have completed NCEA at MRGS.• Explain achievement trends with a particular emphasis on inequitable outcomes and literacy achievement, future trends in curriculum, and developments in our understanding of cognition and working memory, a description of our current curriculum, number of transitions our junior students encounter, and the hours spent on each learning area in our junior programme. <p>Ask for staff to consider the above and whether our junior curriculum can be improved for better student outcomes.</p>	<p>Teachers understand that the challenges we face in improving equity of achievement and literacy levels are going to be exacerbated by the external changes to NCEA</p> <p>Teachers are aware of the changes to NCEA from 2023 and are able to assess the fitness for the purpose of our current curriculum.</p>	<p>Achieved</p> <p>In Terms 2 and 3 Accord days were used to present incoming cohort data, stakeholder engagement findings and literacy/numeracy pilot results. Departments were given time to discuss the scope of the problems presented and to consider the requirements needed for any solutions to be effective.</p>

Consult with staff about their most salient concerns regarding the current years 9 and 10 curriculum including strengths, weaknesses, changes that could be made to strengthen literacy and improve priority learner achievement.

Share the consultation data with staff and check validity.
Inform students and families about the changes to NCEA.
Consult with families and students about their perceptions of what a junior curriculum needs to be and what they see as priorities for learning.

Share findings with stakeholders and check we have understood the issues.

Use our 2022 incoming cohort testing data to compare with 2021 to check trends in attainment levels for literacy and numeracy.

Staff have the opportunity to discuss and see trends in concern across departments.

Agreed understanding about why we are assessing the effectiveness of the current junior curriculum. Whānau and students are able to participate from an informed position in making suggestions for change, informing the school of their learning priorities and sharing their aspirations.

Feedback from families, students and staff assist setting the direction and priorities for the development of our junior curriculum.

Improved understanding of the prior learning and attainment levels of the incoming cohort.
Validity check on causes.

Achieved

As we developed a set of solution requirements and began to select the actions required to deliver the aims of the review we engaged with staff in the following ways: Initial discussion began with the curriculum team, followed by Senior Curriculum Leaders meetings, department discussion and whole school staff meetings where all departments could share their points of view.

We sent a digital survey to all students asking them about the current curriculum and what they valued and what improvements they would like to see. This was followed up with focus groups consisting mainly of junior priority learners to ensure we had adequate engagement with target groups. Responses were analysed using quantitative and qualitative data analysis tools.

Caregivers were also surveyed. This included surveys written in Cook Island Maori, Samoan, Tongan, Fijian and Niuean to ensure we capture the voice of families of our priority learners. A word cloud was created for each question to capture key words which helped us develop tags. Each comment was then tagged for keywords using a qualitative data analysis tool, enabling us to identify key themes.

Curriculum Review Survey

Response numbers

Parents/caregivers	Responses
Pasifika	71
Maori	15
ME.A.R	12
All other parents	120

Stakeholder feedback from students and caregivers were presented to staff and integrated with teacher feedback to inform the solution requirements.

<p>Use the following data to set solution requirements for a re-designed Junior Curriculum.</p> <ul style="list-style-type: none"> • Stakeholder consultation (Teachers, Families, Students). • Cohort achievement data and identified trends over time. • Research on improving junior secondary literacy and numeracy achievement. <p>Use the data from consultation to set and prioritise requirements that a reviewed curriculum would need to meet. Gain agreement from staff about the requirements against which our curriculum model will be measured.</p> <ul style="list-style-type: none"> • Include/prioritise the solution requirements that will address equity issues. • Curriculum review solutions should also seek to maintain staffing hours for existing teachers as much as possible. 	<p>All teachers will have an understanding of what is required for a solution to the improvement gap and the complexity of the requirement for an effective junior curriculum.</p> <p>Solution requirements are scrutinised against empirical research and tailored to the needs of our learners.</p> <p>Aspiration and concerns are listened to and factored into solution requirements.</p> <p>Decisions and choices made regarding the development of our curriculum are made against agreed criteria.</p>	<p>Achieved</p> <p>Both 2021 and 2022 incoming cohort data used to establish the baseline of literacy and numeracy skills of Year 9s as they enter MRGS.</p> <p>Attainment levels of the incoming groups from 2021 and 2022 were similar across the two years. This data along with engagement and consultation from staff, students and caregivers informed the development of a comprehensive set of solution requirements.</p> <p>The solution requirements were grouped into three aspects of the review: achievement equity, accelerating learning and resourcing.</p> <p>The development of these solution requirements established the need for both structural and qualitative changes to our Junior Curriculum. Both types of changes are required to enable increased opportunities for junior students to learn literacy and numeracy.</p>
<p>Present and consult on a junior curriculum model and explain how the decision-making criteria were applied.</p> <p>Propose a junior curriculum model to the School Board.</p> <p>Communicate changes to parents.</p>	<p>Process of decision making has a clear rationale.</p>	<p>Achieved for Year 9</p> <p>A model for year 9 was presented to the board in September along with an outline of the planned qualitative curriculum changes. The School Board approved the timetable changes and the accompanying qualitative curriculum changes designed to improve priority learner achievement in literacy and numeracy. In 2023, a model addressing improvements to the Year 10 timetable will be proposed to the School Board in June.</p>

Measures - Literacy/numeracy pilot results.
Junior options process is clear and students make informed choices about their subjects and pathways.
Staffing numbers are maintained across departments.

Our current projections have our pass rate in the Literacy and Numeracy Pilot being held this year predicted to be approximately 60% in 2022. We would like to see improvement on this to about 80% in 2023.

Partially Achieved

This year we invited all Year 10 students to sit the literacy (reading and writing), and numeracy NCEA co-requisite pilots. Of those students who sat the assessments, the results were as follows:

2022 Pilot achievement results

Assessment	Achieved (% of students)
Reading	60
Writing	58
Numeracy	49

The results of these pilots have enabled us to test our assumptions about student performance. As more results are released nationally we will be able to make more informed comparisons about how our students are achieving in relation to the national norms.

Analysis of Variance

The curriculum review team made effective use of the collaborative complex probleming-solving process to begin the process of ensuring our junior curriculum prepares our students for success at secondary school. This included the use of Accord days to present data and engage stakeholders, surveys and focus groups with students and caregivers, and the development of solution requirements grouped into achievement equity, accelerating learning, and resourcing. The review led to the approval of timetable and curriculum changes for Year 9, with a proposal for Year 10 to be presented in 2023.

Priority Learners

Background

Achievement of our junior priority learners suggests they may not be entering the senior school with the appropriate prior knowledge to be successful in Year 11. We want to find a way that will increase the achievement in the junior school and ultimately support these students to pass the Year 10 Literacy and Numeracy assessment to enable them to be awarded NCEA Level 1.

We want our Pasifika, Māori and ME.A.R. students to feel they are supported at every stage of their education here at MRGS and that we are actively working to remove barriers to their learning pathway at school and beyond.

Actions	Expected Outcomes	Actual Outcomes
<p>Use Achievement team meetings to review priority learner achievement data. Discuss the impact of the changes coming to NCEA on priority learners.</p>	<p>Specific patterns of underachievement for priority learners are identified and the predicted impact of the coming changes for priority learners.</p>	<p>Achieved The Achievement Team regularly met to review Achievement data for senior Pasifika, Māori and ME.A.R. students and to identify patterns of underachievement. This informed interventions such as mentoring, homework centres, tutorials and collaborative department meetings to ensure at risk learners were being supported.</p>
<p>Initial inquiry suggests: Lack of assessment confidence, lower sense of belonging, the need to connect with positive role models, lower literacy and numeracy levels are all issues impacting on priority learner achievement.</p> <p>The achievement lead team will use the following data to assess the validity of the initial inquiry into causes for patterns of underachievement:</p> <ul style="list-style-type: none"> • student voice data • absence from external rates • historical achievement data • incoming cohort data • research from reputable New Zealand sources on practices that have positively impacted priority learner outcomes 	<p>Causes determined and validity of our hunches are checked using data and/or empirical research.</p>	<p>Partially achieved Possible causes for underachievement were inquired into and revealed the following: 2021 Student voice data showed a sense of belonging is relatively high for priority learners: Māori 77%, Pasifika 80% and ME.A.R. 70%.</p> <p>Absence rates for NCEA externals is higher for Māori and Pasifika students. 2020 NCEA external attendance data shows 55% Māori and 60% Pasifika either did Not Submit, did Not Attend or did Not Attempt. 2021 data was not used because of the complication introduced by UEG's.</p> <p>Historical data also identifies underachievement in the junior school for priority learners specifically in English and</p>

Maths compared to other subjects. In 2021 almost 40% of junior Māori students either did not submit work or achieve in English and almost 50% for Maths. Just over 30% of Pasifika juniors did not submit or achieve in English and almost 50% in Maths. The Incoming Year 9 cohort data also shows priority learners are over-represented in the below average Numeracy and Literacy data from the MidYis testing (see table below).

	All	Pasifika	Māori	MEAR
below average Numeracy	211	71	25	30
%	63%	81%	81%	77%
below average Literacy	212	64	24	33
%	63%	73%	77%	85%

Achievement lead team to develop solution requirements to address the above.

Solution criteria are developed by which we can assess the efficacy of our chosen solution.

The solution chosen is targeted and we can effectively monitor the impact on students.

Achieved

The Achievement Lead Team developed a group of solution requirements which focused on improving literacy and numeracy results through increasing assessment confidence, connections to peers, increased cultural belonging and whānau engagement.

Intervention strategy developed to address priority learner achievement before the high stakes NCEA years.

Strategy is implemented and progress is monitored during implementation.

Achieved

A literacy and numeracy programme focused on achievement in the NCEA Literacy and Numeracy Assessment was established as a pilot. 26 Year 10 priority learners who were identified as sitting within the PAT 4-6 stanine range regularly attended after-school workshops run by the Achievement Lead Team and taught by expert Numeracy and Literacy teachers. Senior students worked alongside them as peer academic mentors, and whānau were regularly communicated with on attendance and progress.

Below is a table showing the ethnic make-up of the group.

Year 10 Pilot Programme Ethnicity

ME.A.R	7
Māori	4
Pasifika	15
TOTAL	26

Impact on students measured by a range of evidence.

We are able to assess the effectiveness of the solution and make informed decisions about whether practices should be continued into the future.

Partially Achieved

The results below represent the achievement of those who attended each of the NCEA Literacy and Numeracy assessments.

Pilot Programme

Assessment	% Achieved
Reading	46
Writing	43
Numeracy	25

These results compare favourably with the overall results for Year 10 for ME.A.R, Pasifika and Māori achievement:

Overall achievement (not adjusted for stanine)

Assessment	% Achieved
Reading	32
Writing	25
Numeracy	18

We also gathered qualitative data through interviews with students. Students reported positively on the purpose of the programme, the help they received from mentors and teachers, what they found different from normal classes, and what they enjoyed about the programme.

Analysis of Variance

In analysing possible causes for underachievement of priority learners we established a range of contributing factors and solution requirements to address these. We implemented a junior pilot programme which met the solution requirements and were able to show results from the programme compared to the rest of the equivalent students in the cohort. Alongside this work, the achievement of senior priority learners, measured by pass rates in NCEA fell in eight out of twelve categories (particularly and level 1 and level 2 of NCEA) as shown in the table below. Priority groups have been more adversely affected by the disruptions caused by Covid. The 2023 annual plan focuses on attendance, literacy and numeracy support in partnership with our advisory groups are our targeted response.

Comparison of 2022 NCEA pass rates with 2021 pass rates for priority groups

Priority Group	NCEA LEVEL 1	NCEA LEVEL 2	NCEA LEVEL 3	University Entrance
Māori	Fall	Fall	Fall	Rise
Pasifika	Fall	Fall	Rise	Rise
ME.A.R	Fall	Fall	Rise	Fall

Analysis of Variance

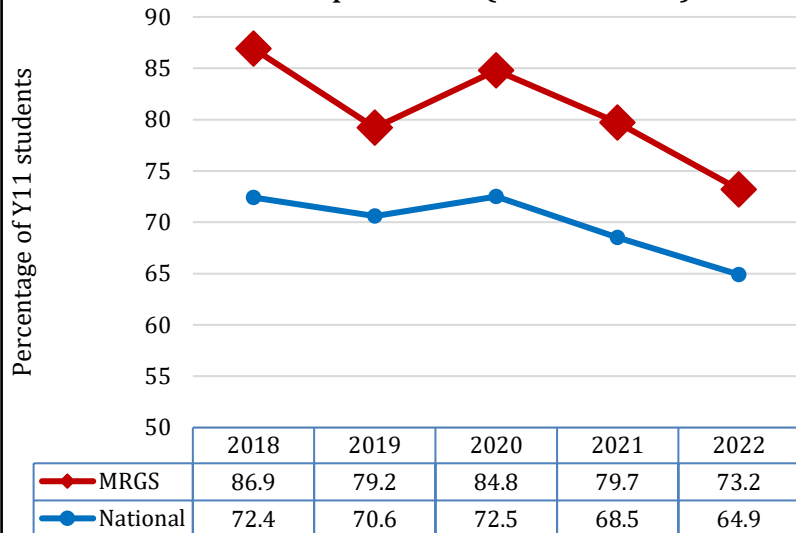
The learning year was significantly disrupted by illness of staff and students. For 12 weeks of the year the school operated a reduced four period day to enable staffing of classes as teacher absence grew to more than 20 per day compared with 3 - 7 per day in usual years. Together with student absences, continuity of learning was disrupted. In addition routines such as school and house assemblies were discontinued as we implemented health and safety measures to counter covid, and major building works made the school site difficult to navigate. While NCEA final results were adversely impacted, they were significantly better than projections midway through the year. For 2023 the emphasis will be on ensuring routines both in the classroom and school wide are maintained.

Adoption of the CCPS model for improvement projects has resulted in a robust, shared methodology to identify solutions to agree and significant problems which impact on achievement. For most projects, 2022 has been primarily spent in the consultation phase.

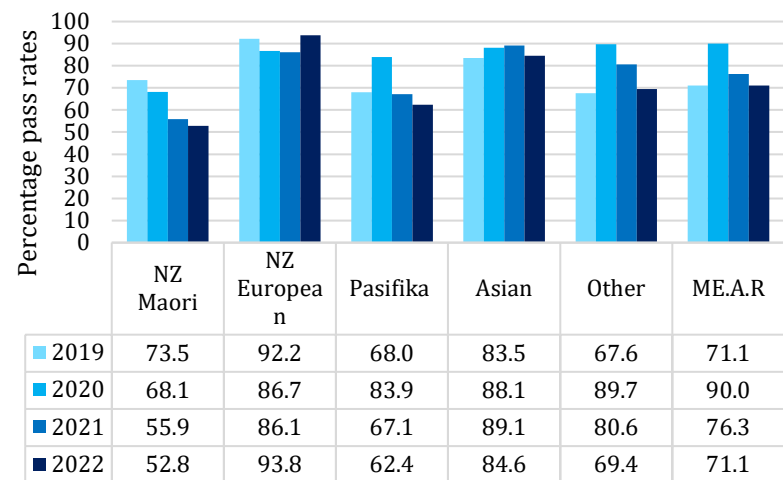
NCEA Achievement 2022

Year 11

NCEA Level 1 pass rate (Year 11 roll)

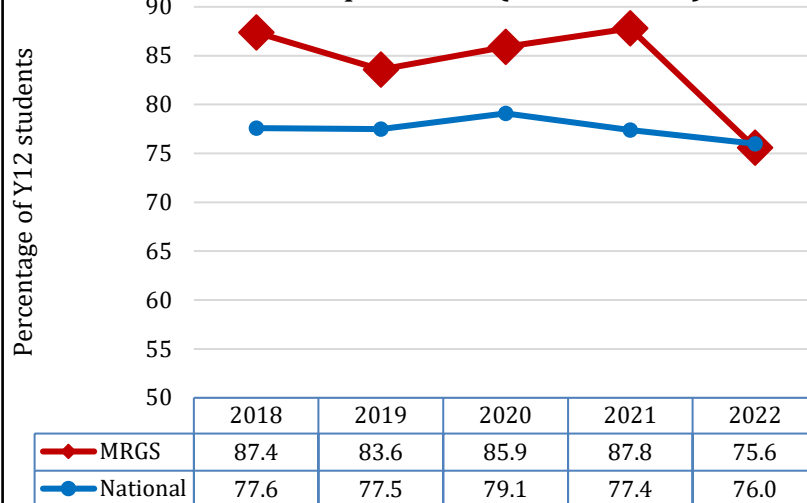


NCEA Level 1 by Ethnicity (Year 11)

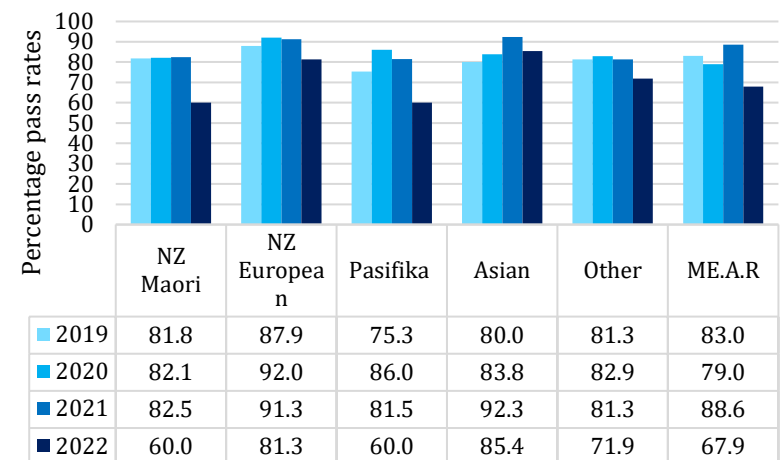


Year 12

NCEA Level 2 pass rate (Year 12 roll)

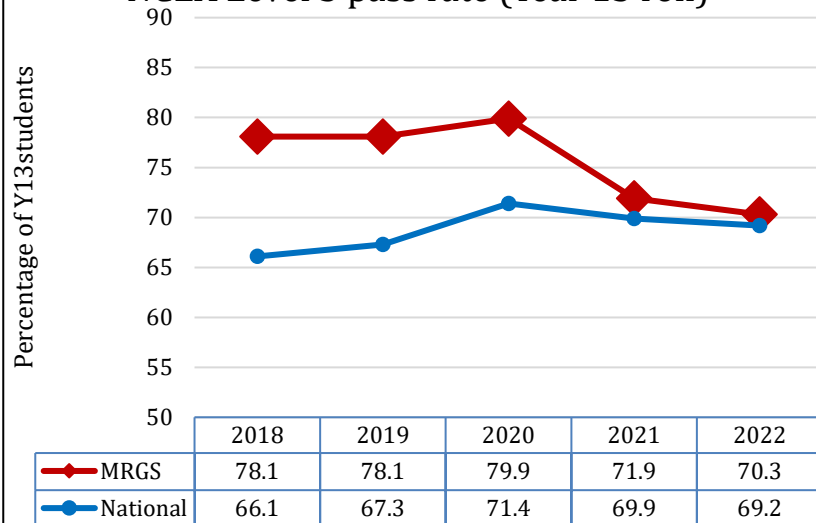


NCEA Level 2 by Ethnicity (Year 12)

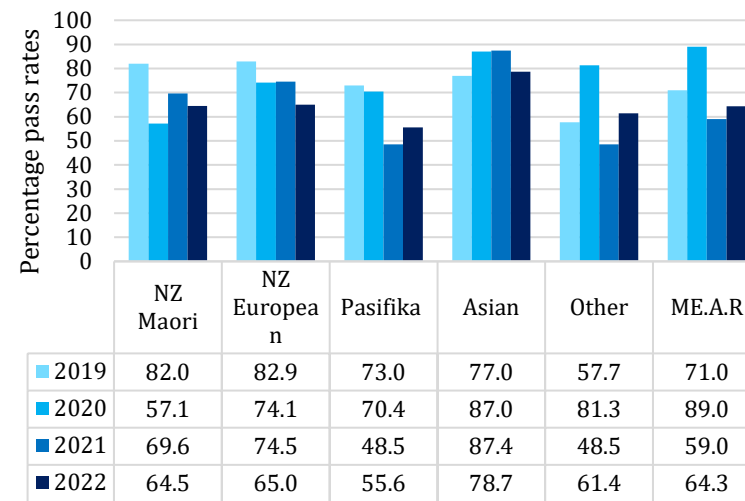


Year 13

NCEA Level 3 pass rate (Year 13 roll)

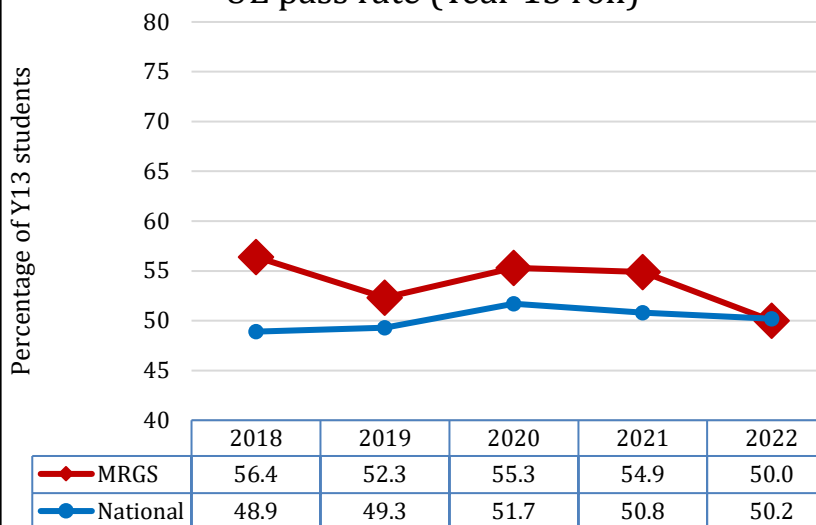


NCEA Level 3 by Ethnicity (Year 13)



Leavers

UE pass rate (Year 13 roll)



UE by Ethnicity (Year 13)

