

# MOUNT ROSKILL GRAMMAR SCHOOL

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

Ministry Number: 74

Principal: Greg Watson

School Address: Frost Road, Mt Roskill

School Postal Address: Frost Road, Mt Roskill, 1041

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School Email: admin@mrgs.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/Expires
M Pot	Chair Person	Elected	Manager	Jun-22
A Russell	Parent Rep	Elected	Lawyer	Jun-22
A Steele	Parent Rep	Elected	Lawyer	Jun-22
J Franklin	Parent Rep	Elected	Teacher	Feb-19
J Haggie	Staff Rep	Elected	Teacher	Jun-22
M Kaufisi	Student Rep	Elected	Student	Nov-19
L Kingi-Bon	Parent Rep	Elected	CEO	Jun-22
L Vickery	Staff Rep	Elected	Teacher	Jun-19
M Miah	Student Rep	Elected	Student	Nov-20
D McKenzie	Parent Rep	Elected	Group Manager Construction	Jun-19
N Patel	Parent Rep	Co-Opted	Manager	Jun-22
G Power	Parent Rep	Co-Opted	Relationship Manager	Jun-19
K Quince	Parent Rep	Elected	Professor	Mar-19
R Mason	Parent Rep	Elected	Engineer	Jun-22
S Ratana	Parent Rep	Elected	Manager	Jun-22
S Voowinden	Parent Rep	Co-Opted	Partnership Manager	Jun-22

# MOUNT ROSKILL GRAMMAR SCHOOL

Group Annual Report - For the year ended 31 December 2019

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# Mount Roskill Grammar School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the Group.

The School's 2019 consolidated financial statements are authorised for issue by the Board.

Marjet Pot

Full Name of Board Chairperson



Signature of Board Chairperson

13-10-2020

Date:

Greg Wilson

Full Name of Principal



Signature of Principal

13-10-2020

Date:

# Mount Roskill Grammar School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	21,341,235	21,427,828	21,399,892
Locally Raised Funds	3	1,457,650	1,498,017	1,772,248
Interest Earned		279,055	110,000	255,584
Early Childhood Centre	4	767,376	730,000	846,054
After School Care	5	77,881	58,000	73,998
Gain on Sale of Property, Plant and Equipment		200	-	38,234
International Students	6	1,909,579	1,366,200	1,806,452
Other Revenue		6,871	-	6,008
<i>Total revenue</i>		<u>25,839,848</u>	<u>25,190,045</u>	<u>26,198,470</u>
<b>Expenses</b>				
Locally Raised Funds	3	260,119	260,550	348,928
Early Childhood Centre	4	613,194	610,450	676,591
After School Care	5	74,156	57,050	72,244
International Students	6	876,272	730,700	831,843
Learning Resources	7	13,949,524	13,878,317	13,801,572
Administration	8	859,595	1,094,200	886,248
Finance		8,514	-	13,462
Property	9	7,887,579	8,086,729	8,187,954
Depreciation	10	522,207	560,000	497,483
Loss on Disposal of Property, Plant and Equipment		23,020	-	103,012
Impairment of Related Party transaction		503,508	-	1,000,000
<i>Total expenses</i>		<u>25,577,689</u>	<u>25,277,996</u>	<u>26,419,337</u>
<b>Net Surplus / (Deficit) for the year</b>		<u>262,159</u>	<u>(87,951)</u>	<u>(220,867)</u>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>262,159</u></u>	<u><u>(87,951)</u></u>	<u><u>(220,867)</u></u>

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



**Mount Roskill Grammar School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Group 2019 Budget (Unaudited) \$	Actual 2018 \$
<b>Balance at 1 January</b>		8,398,905	5,485,850	8,575,706
Total comprehensive revenue and expense for the year		262,159	(87,951)	(220,867)
<i>Capital Contributions from the Ministry of Education</i>				
Contribution - Furniture and Equipment Grant		78,498	-	42,745
<b>Equity at 31 December</b>	29	8,739,562	5,397,899	8,397,584
Retained Earnings		8,739,562	5,397,899	8,397,584
Reserves		1,050	-	1,321
<b>Equity at 31 December</b>		8,740,612	5,397,899	8,398,905

**Reserve Movements Analysis**

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 2019

	Notes	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	11	1,073,490	1,454,850	2,368,895
Accounts Receivable	12	782,277	719,000	753,776
Prepayments		27,461	30,000	43,081
Inventories	13	245,500	240,000	225,873
Investments	14	7,876,149	4,181,416	6,810,000
Funds held for Capital Works Projects	24	76,127	-	-
		10,081,004	6,625,266	10,201,625
<b>Current Liabilities</b>				
GST Payable		49,168	44,500	20,519
Accounts Payable	17	1,608,933	2,065,000	1,813,405
Revenue Received in Advance	18	1,262,198	970,000	1,516,301
Provision for Cyclical Maintenance	19	258,101	400,000	547,325
Painting Contract Liability - Current Portion	20	-	40,000	39,255
Finance Lease Liability - Current Portion	21	59,222	60,000	54,311
Funds held in Trust	23	557,091	500,000	666,748
Funds held for Capital Works Projects	24	11,191	60,000	9,154
		3,805,904	4,139,500	4,667,018
<b>Working Capital Surplus/(Deficit)</b>		6,275,099	2,485,766	5,534,607
<b>Non-current Assets</b>				
Investments	14	703,837	659,000	601,025
Property, Plant and Equipment	15	2,385,390	2,485,073	2,490,330
Intangible Assets	16	3,060	3,060	3,060
		3,092,287	3,147,133	3,094,415
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	19	591,975	200,000	178,458
Finance Lease Liability	21	34,799	35,000	51,659
		626,774	235,000	230,117
<b>Net Assets</b>		8,740,612	5,397,899	8,398,905
<b>Equity:</b>				
Accumulated surplus/deficit	29	8,740,612	5,397,899	8,398,905
<b>Total equity</b>		8,740,612	5,397,899	8,398,905

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 2019

	Notes	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,471,647	3,809,100	4,525,422
Locally Raised Funds		2,283,338	2,591,017	2,837,507
International Students		1,512,741	1,839,759	2,152,298
Goods and Services Tax (net)		28,649	12,500	39,175
Payments to Employees		(2,640,749)	(2,895,490)	(2,858,184)
Payments to Suppliers		(5,058,175)	(4,514,252)	(4,851,574)
Cyclical Maintenance Payments in the year		(48,398)	(270,289)	(33,086)
Interest Paid		(8,514)	-	(13,462)
Interest Received		277,188	75,000	252,280
Net cash from / (to) the Operating Activities		817,728	647,345	2,050,377
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		1,801	-	15,320
Purchase of PPE (and Intangibles)		(397,006)	366,445	(843,022)
(Purchase)/Sale of Investments		(1,666,149)	(2,131,416)	(3,609,998)
Net cash from / (to) the Investing Activities		(2,061,354)	(1,764,971)	(4,437,700)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		78,358	-	42,745
Finance Lease Payments		(16,794)	(18,204)	(93,619)
Painting contract payments		(39,255)	(96,310)	(56,741)
Funds Held for Capital Works Projects	24	(74,088)	1,990	(74,708)
Net cash from Financing Activities		(51,779)	(112,524)	(182,323)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,295,405)</b>	<b>(1,230,150)</b>	<b>(2,569,644)</b>
Cash and cash equivalents at the beginning of the year	11	2,368,895	2,685,000	4,938,541
<b>Cash and cash equivalents at the end of the year</b>	<b>11</b>	<b>1,073,490</b>	<b>1,454,850</b>	<b>2,368,895</b>

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

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



# **Mount Roskill Grammar School**

## **Notes to the Group Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

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

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

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

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

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

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### **Standard early adopted**

In line with the Financial Statements of the Government, the school has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 34.

##### **PBE Accounting Standards Reduced Disclosure Regime**

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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





### ***Critical Accounting Estimates And Assumptions***

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

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

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

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

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

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

### ***Classification of leases***

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

### ***Consolidation of entities***

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 32.

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

### ***Other Grants***

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

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

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

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

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

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

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

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



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

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

### **Interest Revenue**

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

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

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

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

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

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

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

### **i) Inventories**

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

### **j) Investments**

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

### **Prior Year Policy**

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

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



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

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

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

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

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

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

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



#### *Software costs*

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**r) Provision for Cyclical Maintenance**

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

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

**s) Financial Assets and Liabilities**

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

**w) Goodwill**

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



## 2. Government Grants

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	3,660,208	2,900,000	3,694,611
Teachers' Salaries Grants	10,370,472	10,800,000	10,119,642
Use of Land and Buildings Grants	6,493,817	6,762,828	6,762,828
Other Government Grants	816,738	965,000	822,811
	<u>21,341,235</u>	<u>21,427,828</u>	<u>21,399,892</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	85,852	121,000	94,158
Fundraising	7,438	17,000	5,204
Other Revenue	121,664	92,000	260,488
Trading	327,529	336,000	340,197
International Travel	63,008	-	52,775
Activities	852,159	932,017	1,019,426
	<u>1,457,650</u>	<u>1,498,017</u>	<u>1,772,248</u>
<b>Expenses</b>			
Trading	260,119	260,550	262,736
Other Locally Raised Funds Expenditure	-	-	86,192
	<u>260,119</u>	<u>260,550</u>	<u>348,928</u>
<b>Surplus for the year Locally raised funds</b>	<u>1,197,531</u>	<u>1,237,467</u>	<u>1,423,320</u>

### International Travel

During the year ended 31 December 2019 the Maori & Pacific Island coordinator plus staff and students travelled to the Cook Islands on a Rugby Trip. The trip was fully funded by students with revenue of \$68,008 raised to cover costs, costs are disclosed in Note 7. (2018: The Maori & Pacific Island coordinator, staff and students travelled to Samoa on a rugby trip, the trip was fully funded with revenue of \$52,774 to cover costs, costs are disclosed in Note 7).





#### 4. Early Childhood Revenue and Expenses

	2019	Group 2019 Budget (Unaudited) Number	2018
	Actual Number		Actual Number
<b>Revenue</b>			
Government Subsidy	215,569	200,000	233,966
Fees	304,032	280,000	307,638
Free Hours	247,775	250,000	304,450
	767,376	730,000	846,054
<b>Expenses</b>			
Administration	8,564	7,000	9,914
Audit fees	1,747	4,050	1,696
Class Materials	11,200	10,000	10,361
Cleaning	24,585	20,000	22,676
Employee Benefit - Salaries	462,966	505,000	529,435
Electricity	3,983	4,000	3,706
Food	11,447	8,000	8,628
Insurance	4,925	5,000	4,420
Lease	63,000	63,000	63,000
Marketing	1,704	2,000	6,279
Other	6,969	30,400	4,943
Repairs and Maintenance	8,005	8,000	6,568
Training	4,099	4,000	4,966
Grant to MRGS	-	(60,000)	-
	613,194	610,450	676,591
<i>Surplus/ (Deficit) for the year Early Childhood</i>	154,183	119,550	169,463

#### 5. After School Care Revenue and Expenses

	2019	Group 2019 Budget (Unaudited) Number	2018
	Actual Number		Actual Number
<b>Revenue</b>			
Fees	65,161	43,000	58,998
Oscar Grant	12,720	15,000	15,000
	77,881	58,000	73,998
<b>Expenses</b>			
Class Materials	-	1,500	6,252
Food	938	2,700	829
Lease	9,000	9,000	9,000
Other	7,572	10,150	2,778
Power	1,853	1,700	1,647
Employee Benefit - Salaries	54,793	32,000	51,738
	74,156	57,050	72,244
<i>Surplus/ (Deficit) for the year After School Care</i>	3,725	950	1,753



## 6. International Student Revenue and Expenses

International Student Roll

	2019 Actual Number 127	Group 2019 Budget (Unaudited) Number 120	2018 Actual Number 113
<b>Revenue</b>			
International Student Fees	1,909,579	1,366,200	1,806,452
<b>Expenses</b>			
Advertising	26,060	70,000	19,548
Commissions	172,161	94,000	154,836
International Student Levy	44,308	39,000	40,682
International Travel	52,000	2,000	61,400
Employee Benefit - Salaries	551,844	508,000	534,425
Other Expenses	29,898	17,700	20,952
	876,272	730,700	831,843
<i>Surplus/ (Deficit) for the year International Students'</i>	1,033,307	635,500	974,609

### International Travel

During the year ended 31 December 2019 the International Director and International staff travelled to Vietnam, Darwin, China, Japan, Thailand and Europe at a cost of \$52,000 (2018: the International Director, Principal and International Staff travelled to South America, China, Vietnam, Japan, Thailand and Europe at a cost of \$61,400) for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

## 7. Learning Resources

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	2,061,831	1,871,472	2,042,142
Equipment Repairs	192	7,000	2,429
Information and Communication Technology	4,168	2,750	2,312
Extra-Curricular Activities	452,974	221,680	468,510
International travel	85,064	-	59,156
Library Resources	8,677	8,000	8,563
Employee Benefits - Salaries	11,244,801	11,672,415	11,155,117
Staff Development	91,817	95,000	63,343
	13,949,524	13,878,317	13,801,572

### International Travel

During 2019 four members of the Senior Leadership team travelled to Singapore for Leadership training at a cost of \$22,056. The Maori and Pacific Island coordinator, staff and students travelled to the Cook Islands on a Rugby trip. The cost of the trip was fully funded by students at a cost of \$63,008. (During the year ended 31 December 2018 an HOD and Associate Principal travelled to Australia at a cost of \$6,681 to attend an E Learning Summit as well as the Maori & Pacific Island coordinator, staff and students travelling to Samoa on a Rugby Trip. Costs for the rugby trip were fully funded by students at a cost of \$52,474. Income for Rugby trip is disclosed in Note 3.)





## 8. Administration

	2019	Group 2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Audit Fee	13,401	14,000	13,128
Board of Trustees Fees	13,833	20,000	7,485
Board of Trustees Expenses	10,125	-	43,096
Communication	22,690	30,000	28,440
Consumables	238,943	292,600	238,997
International Travel	-	-	6,245
Postage	15,889	18,000	-
Other	(13,918)	95,000	32,827
Employee Benefits - Salaries	558,631	624,600	516,030
	<b>859,595</b>	<b>1,094,200</b>	<b>886,248</b>

### International Travel

2019 International Travel is Nil. (During the year ended 31 December 2018 the Principal and Business Manager travelled to Australia at a cost of \$6,245 to attend a Learning Environment Conference.)

## 9. Property

	2019	Group 2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	62,424	66,000	70,264
Consultancy and Contract Services	213,185	240,000	229,688
Cyclical Maintenance Provision	172,689	120,000	131,221
Grounds	251,093	264,500	232,438
Heat, Light and Water	210,263	223,000	206,337
International Travel	-	-	5,364
Rates	46,586	50,000	43,699
Repairs and Maintenance	196,032	135,400	284,420
Use of Land and Buildings	6,493,817	6,762,828	6,762,828
Security	24,954	25,000	25,842
Employee Benefits - Salaries	216,536	200,001	195,853
	<b>7,887,579</b>	<b>8,086,729</b>	<b>8,187,954</b>

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

### International Travel

2019 International Travel is Nil. (During the year ended 31 December 2018 the Principal and Business Manager travelled to Australia at a cost of \$5,364 to attend a Learning Environment Conference).



## 10. Depreciation

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	23,739	13,000	23,763
Building Improvements - Crown	33,554	35,000	22,535
Furniture and Equipment	63,296	66,000	55,876
Information and Communication Technology	191,656	195,000	192,561
Musical Instruments	6,527	8,000	6,521
Motor Vehicles	19,261	25,000	6,777
Textbooks	18,144	18,000	17,576
Leased Assets	63,227	80,000	85,847
Library Resources	9,135	15,000	11,701
Other Equipment	38,961	50,000	33,353
Plant & Equipment	40,028	40,000	32,420
Sports Equipment	14,679	15,000	8,553
	<b>522,207</b>	<b>560,000</b>	<b>497,483</b>

## 11. Cash and Cash Equivalents

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	328	350	350
Bank Current Account	763,120	700,000	1,903,098
Bank Call Account	305,497	400,000	446,867
Short-term Bank Deposits	4,545	354,500	18,580
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<b>1,073,490</b>	<b>1,454,850</b>	<b>2,368,895</b>

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

## 12. Accounts Receivable

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	16,520	15,000	29,583
Interest Receivable	39,023	35,000	37,156
Teacher Salaries Grant Receivable	726,734	669,000	687,037
	<b>782,277</b>	<b>719,000</b>	<b>753,776</b>
Receivables from Exchange Transactions	55,543	50,000	66,739
Receivables from Non-Exchange Transactions	726,734	669,000	687,037
	<b>782,277</b>	<b>719,000</b>	<b>753,776</b>

## 13. Inventories

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	-	11,019
School Uniforms	245,500	240,000	214,854
	<b>245,500</b>	<b>240,000</b>	<b>225,873</b>

#### 14. Investments

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

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	7,876,149	4,181,416	6,810,000
	7,876,149	4,181,416	6,810,000
Non-current Asset			
Long-term Bank Deposits	600,000	600,000	-
Funds held in Trust	60,293	59,000	59,243
Marketable Shares	43,544	-	38,274
Sport and Rec accounts	1,503,508	1,503,508	1,503,508
Provision for writedown	(1,503,508)	(1,503,508)	(1,000,000)
	703,837	659,000	601,025
Total Investments	8,579,986	4,840,416	7,411,025

#### 15. Property, Plant and Equipment

##### GROUP

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings - School	464,655	-	-	-	(23,739)	440,916
Building improvements - Crown	313,484	12,714	-	-	(33,554)	292,644
Furniture and Equipment	277,868	93,699	-	-	(63,296)	308,270
Information and Communication Technology	571,446	71,988	(239,543)	219,435	(191,656)	431,670
Musical Instruments	50,448	1,042	(2,435)	974	(6,527)	43,502
Motor Vehicles	94,700	-	-	-	(19,261)	75,439
Textbooks	26,387	4,846	-	-	(18,144)	13,089
Leased Assets	97,525	43,631	-	-	(63,227)	77,929
Library Resources	16,187	5,839	(15,256)	13,455	(9,135)	11,090
Other Equipment	316,329	10,471	(3,248)	3,248	(38,961)	287,839
Plant & Equipment	216,312	106,736	(3,163)	3,163	(40,028)	283,020
Sports Equipment	44,989	89,671	-	-	(14,679)	119,981
Balance at 31 December 2019	2,490,330	440,637	(263,645)	240,275	(522,207)	2,385,390

##### GROUP

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings - School	994,343	(553,427)	440,916
Building improvements - Crown	793,268	(500,624)	292,644
Furniture and Equipment	1,559,209	(1,250,939)	308,270
Information and Communication Technology	1,508,505	(1,076,835)	431,670
Musical Instruments	153,327	(109,825)	43,502
Motor Vehicles	218,654	(143,215)	75,439
Textbooks	890,789	(877,700)	13,089
Leased Assets	412,203	(334,274)	77,929
Library Resources	208,643	(197,553)	11,090
Other Equipment	548,607	(260,768)	287,839
Plant & Equipment	960,637	(677,617)	283,020
Sports Equipment	256,497	(136,515)	119,981
Balance at 31 December 2019	8,504,682	(6,119,292)	2,385,390



## GROUP

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

## GROUP

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

The net carrying value of equipment held under a finance lease is \$77,929 (2018: \$97,525)

## 16. Intangible Assets

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

## GROUP

2019	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	307,089	-	-	-	307,089
Balance at 31 December 2019	307,089	-	-	-	307,089
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	304,029	-	-	-	304,029
Balance at 31 December 2019	304,029	-	-	-	304,029
Net Book Value at 31 December 2019	3,060	-	-	-	3,060



2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets	307,089	-	-	-	307,089
Balance at 31 December 2018	307,089	-	-	-	307,089
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	304,029	-	-	-	304,029
Balance at 31 December 2018	304,029	-	-	-	304,029
Net Book Value at 31 December 2018	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 (2018 \$nil).

### 17. Accounts Payable

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	256,691	340,000	435,060
Accruals	367,932	770,000	434,201
Banking Staffing Overuse	1,673	-	-
Employee Entitlements - Salaries	780,460	780,000	746,812
Employee Entitlements - Leave Accrual	202,177	175,000	197,332
	1,608,933	2,065,000	1,813,405
Payables for Exchange Transactions	1,608,933	2,065,000	1,751,288
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	62,117
	1,608,933	2,065,000	1,813,405

The carrying value of payables approximates their fair value.

### 18. Revenue Received in Advance

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	59,000	70,000	64,300
International Student Fees	1,019,432	900,000	1,306,612
Other	183,766	-	145,389
	1,262,198	970,000	1,516,301



## 19. Provision for Cyclical Maintenance

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	725,783	750,289	627,648
Increase/ (decrease) to the Provision During the Year	172,689	120,000	131,221
Use of the Provision During the Year	(48,396)	(270,289)	(33,086)
Provision at the End of the Year	850,076	600,000	725,783
Cyclical Maintenance - Current	258,101	400,000	547,325
Cyclical Maintenance - Term	591,975	200,000	178,458
	850,076	600,000	725,783

## 20. Painting Contract Liability

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	-	40,000	39,255
Non Current Liability	-	-	-
	-	40,000	39,255

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

## 21. Finance Lease Liability

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

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	45,720	60,000	64,975
Later than One Year and no Later than Five Years	15,527	35,000	51,211
Later than Five Years			
	61,247	95,000	116,186

## 22. Retained Earnings Reserves

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Funds are held in Trust for the advancement of education, learning, sporting and cultural purposes of the students and staff of Mount Roskill Grammar School.			
Opening Balance	59,242	56,068	57,921
Plus interest	2,030	1,500	1,321
Less funds used	(980)		-
Closing Balance	60,292	57,568	59,242
Net movement in reserves (including trusts and bequests)	1,050	1,500	1,321



## 23. Funds held in Trust

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	557,091	500,000	666,748
	<u>557,091</u>	<u>500,000</u>	<u>666,748</u>

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

## 24. Funds Held for Capital Works Projects

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

### GROUP

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
The Hub/Information Commons	<i>in progress</i>	39,389	-	(74,201)	-	(34,812)
Caretakers house	<i>completed</i>	-	5,105	(5,105)	-	-
E Block Toilets	<i>in progress</i>	(30,235)	490,458	(449,031)	-	11,191
D Block relocatables	<i>in progress</i>	-	-	(1,845)	-	(1,845)
Recarpeting	<i>in progress</i>	-	-	(26,450)	-	(26,450)
H Block Boiler	<i>in progress</i>	-	-	(13,020)	-	(13,020)
Totals		<u>9,154</u>	<u>495,563</u>	<u>(569,652)</u>	<u>-</u>	<u>(64,935)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	11,191
Funds Due from the Ministry of Education	(76,127)
	<u>(64,935)</u>

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

## 25. Related Party Transactions

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

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



The Mt Roskill Sports and Recreation Trust (the "Trust") and Mount Roskill Grammar School (the "School") are related by way of common trustees. During the year ended 31 December 2019 the Trust was charged by Mount Roskill Grammar School for administration and maintenance services of \$25,500 (2018: \$45,765) however the Trust did not make any loan repayments to the School in 2019 (2018: loan repayments were \$0). The School has provided for a write down in the loan of \$1,503,508 (2018 \$1,000,000 ) The amount payable from the Trust to the School at year end is \$0 (2018: \$503,508).

#### Year end receivable

	Group 2019 Actual \$	Group 2018 Actual \$
Receivable from The Mt Roskill Sports and Recreation Trust	1,503,508	1,503,508
Provision for loan from The Mt Roskill Sports and Recreation Trust	(1,503,508)	(1,000,000)
<b>Total</b>	<b>-</b>	<b>503,508</b>

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

## 26. Remuneration

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

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

	2019 Actual \$	2018 Actual \$
<i>Board Members - School</i>		
Remuneration	10,125	7,485
Full-time equivalent members	0.42	0.38
<i>Leadership Team</i>		
Remuneration	2,978,108	2,980,894
Full-time equivalent members	31.00	31.00
<b>Total key management personnel remuneration</b>	<b>2,988,233</b>	<b>2,988,379</b>
<b>Total full-time equivalent personnel</b>	<b>31.42</b>	<b>31.38</b>

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	210-220
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	2.0	2.0
100 - 110	8.0	4.0
	<b>10.0</b>	<b>6.0</b>

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





## 27. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

## 28. Commitments

### (a) Capital Commitments

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

- (a) \$530,000 contract for Gender neutral toilets to be completed in 2020, which will be fully funded by the Ministry of Education. \$490,458 has been received of which \$479,266.77 has been spent on the project to date; and
- (b) \$88,000 contract to have classrooms refloored, completion is expected in 2020. This project is fully funded by the Ministry. At balance date no funds have been received however \$26,450 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$61,600 contract to have classrooms walling replaced and will be completed in 2020. This project is fully funded by the Ministry. This project has been approved by the Ministry.
- (d) The project for the upgrade of The Hub/Information commons has been approved by the Board in principle with contracts only having been signed for the Architects at year end. The project expected cost will be \$3.6m with Board contribution of \$1.1M having been approved.

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

### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2018: nil)

## 29. Managing Capital

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

## 30. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	1,073,490	1,454,850	2,368,895
Receivables	782,277	719,000	753,776
Investments - Term Deposits	8,476,149	4,781,416	6,810,000
Loan to related party	-	-	503,508
Total Financial Assets Measured at Amortised Cost	10,331,916	6,955,266	10,436,179

### Financial liabilities measured at amortised cost

Payables	1,608,933	2,065,000	1,751,288
Finance Leases	94,021	95,000	105,970
Painting Contract Liability	-	40,000	39,255
Total Financial Liabilities Measured at Amortised Cost	1,702,954	2,200,000	1,896,513

### 31. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.

Additional costs incurred developing alternative methods of delivering curriculum to students, so that they can learn remotely.

A reduction in revenue from student fees and charges from International students, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

Additional costs incurred in ensuring that we have been able to provide social distancing, good hygiene and safe learning environments for our students and staff.

### 32. Investment in Subsidiaries

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

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group	
			2019	2018
Mount Roskill Grammar School Early Childhood Charitable Trust	Early Childhood Education	Mt Roskill Auckland	100%	100%
Mount Roskill Grammar School Enterprise Foundation	Promoting General Educational purpose of school	Mt Roskill Auckland	100%	100%

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

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

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



### 34. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 12 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 14 Investments:

Equity investments: This policy has been updated to remove references to impairment losses, as NZ IFRS 9 no longer requires identification of impairment for equity investments measured at fair value through other comprehensive revenue and expense. Also, on disposal, the accumulated gains/losses are no longer transferred to surplus/(deficit) but are transferred to accumulated surplus/(deficit).

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

### 35. Breach of Law - failure to comply with Section 87C of the Education Act 1989

The Board of Trustees has failed to comply with section 87C of the Education Act 1989 in that the Board did not report by 31 May 2020, the date fixed by the Minister of Education, by which schools were required to have send their financial statements to the Ministry of Education. On March 11, 2020, The World Health Organisation declared the outbreak of COVID-19 ( a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced which has caused time delays during the financial statement completion and audit process and resulted in a breach of Section 87C of the Education Act.



**Mount Roskill Grammar School**  
**Kiwi Sport**  
**For the year ended 31 December 2019**

Kiwi Sport is a Government funding initiative to support student's participation in organised sport. In 2019 the school received total Kiwi Sport funding of \$45,041.73 (excluding GST), (2018 \$45,041.73). The funding was spent on extra equipment and additional coaches.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF MOUNT ROSKILL GRAMMAR SCHOOL'S  
GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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

**Opinion**

We have audited the financial statements of the Group on pages 2 to 25 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; 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 15 October 2020. This is the date at which our opinion is expressed.

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

**Emphasis of Matter – COVID-19**

Without modifying our opinion we draw attention to the disclosures in note 31 on page 24 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information obtained at the date of our audit report is the Kiwi Sport and Analysis of Variance but does not include the financial statements, and our auditor's report thereon.

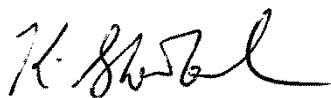
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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



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



# Mount Roskill Grammar School

## Analysis of Variance

# 2019

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

### Targets - Achievement and Attendance

Our stretch targets over recent years have resulted in significant achievement gains. The 2019 targets will be achieved through the actions within the pedagogy and tracking goals, and the Māori, Pasifika and ME.A.R achievement plans.

NCEA Level 1				
	Increase by (%)	To target (%)	Provisional results (%)	
All year 11 students gaining Level 1	2	88	81	
Year 11 Māori students gaining Level 1	3	88	74	
Year 11 Pasifika students gaining Level 1	1	88	68	
ME.A.R.	0	88	68	
NCEA Level 2				
	Increase by (%)	To target (%)	Provisional results (%)	
All year 12 students gaining Level 2	2	88	86	
Year 12 Māori students gaining Level 2	0	88	82	
Year 12 Pasifika students gaining Level 2	1	88	75	
ME.A.R.	9	88	92	
NCEA Level 3				
	Increase by (%)	To target (%)	Provisional results (%)	
All year 13 students gaining Level 3	2	80	81	
Year 13 Māori students gaining Level 3	0	80	82	
Year 13 Pasifika students gaining Level 3	7	70	73	
ME.A.R	10	70	59	



University Entrance	Increase by (%)	To target (%)	Provisional results (%)
All year 13 students gaining UE	5	60	54
All year 13 Māori students gaining UE	5	60	34
All year 13 Pasifika students gaining UE	13.5	30	18
ME.A.R.	0	60	34
Scholarship (numbers)	Increase by	To target	
All students gaining scholarship	33	60	53
Excellence endorsements (numbers)	Increase by (%)	To target (%)	Provisional results (%)
All year 11 students gaining Level 1	7	80	82
All year 12 students gaining Level 2	0	62	50
All year 13 students gaining Level 3	4	50	44
All Māori students at all Levels	1	13	5
All Pasifika students at all Levels	1	15	6
ME.A.R	2	5	2
Attendance	Increase by (%)	To target (%)	Provisional results (%)
All students regular attendance rate (90%+)	3	65	57

<p><b>Background</b></p> <p>Acceleration of student achievement is our focus. In recent years annual goals have been set in professional learning, implementation of key pedagogies, tracking achievement and associated targeted actions, and learning focused partnerships with families. This year a single annual goal draws these strands together, and is aligned with the goals of the Puketāpapa Community of Learning. Student achievement in NCEA has increased each year. The junior diploma for years 9 and 10 is embedded in each department's assessment practice and used to acknowledge student progress and achievement. The NCEA support pathways initiative was developed during 2017. Students with further learning requirements were invited to remain on timetable through November to complete their qualification. Teacher practices have strengthened through school wide professional learning. A collaborative team of Within School Leaders (WSL's) have each led a professional learning group of about ten colleagues in exploring the nature of professional inquiry. Teams of teachers have lead school wide pedagogy to further support Māori, Pasifika, ME.A.R (Middle Eastern, African, and Refugee) achievement, digital fluency and mentoring. Some teachers have developed coaching capabilities aligned with the Growth Coaching International programme. All teachers have engaged in an individual inquiry which forms part of the appraisal dialogue. All teachers mentor about ten senior students, meeting with each student and their families regularly.</p>				
Actions	Led by	Timeline	Expected Outcomes	Actual Outcomes
<b>Differentiation</b>				
Ensure our curriculum documentation reflects our commitment to differentiating learning for all students.	DNR, WSL, Curriculum Committee	By end of term 3 2019	Teachers of the year 9 mixed ability classes will document their approach to differentiation on at least one programme of work so that each student gains new learning at the appropriate level of challenge.	<b>Achieved</b> All departments worked to ensure all year 9 teachers documented their mixed ability planning and submitted examples of their planning to the Deputy Principal (Curriculum) showing their differentiated practice. All departments received feedback on their submission and all teachers attended a presentation showing the best practice examples that emerged from the submissions.
A theory of action is developed for implementation of differentiation as a tool for effective classroom teaching at MRGS beyond 2019.	DNR, WSL, Curriculum Committee	By end of term 2 2019	A shared understanding of differentiation is developed including its relationship to the RETP and effective strategies to support achievement within mixed ability classes.	<b>Achieved</b> We used the Tomlinson model of differentiation as a basis for our shared understanding. Teachers attended a series of wānanga to establish their understanding of differentiation, share strategies and assess how well differentiated practice was evidenced in their planning. We have critiqued the Roskill Effective Teacher Profile in terms of its explicit inclusion of differentiated practices and how we can support teachers to use effective strategies for differentiation.
Collect impact data on the differentiation programme.	DNR, WSL, Curriculum Committee, Data Team	By end of term 4 2019	Teacher capabilities are evaluated and triangulated with academic achievement data and student engagement data to compile a factual report that will inform the school community.	<b>Achieved</b> Data was collected on teacher confidence, department goals for developing differentiated practice and evidence of differentiated practice in department planning. The majority of this data was qualitative and reflected variability in the implementation of differentiation across departments. This led us to commence the development of a tool for the collection of quantitative, valid reliable and sustainable and measurable data over time beginning in 2020. To ensure we are triangulating our findings on differentiation we are collecting data from students at regular intervals to track trends and ensure that the impact of efforts to improve practice can be verified.

<b>Digital Learning</b>				
Complete implementation of google sites and google classroom as our school Learning Management System.	DNR, e-Lead Team, HODs	By the end of term 1 2019	Every department shares a Google site with students so that they can access resources for learning in their subject areas, as well as by class.	<b>Achieved</b> Departments' school wide completed a google site. The learning hub has been made public and is being used by staff, students and their families to support student learning.
Measures of success will be developed & baseline data gathered around teacher capability with digital tools.	DNR & e-Lead Team	By the end of term 3 2019	<p>A baseline set of e-Learning requirements are developed for every course.</p> <p>An e-Learning profile is developed for every department to allow for subject specific development in e-Learning.</p> <p>This data is used to inform targeted support for teachers who are consistently not using a blended digital approach to delivering learning to students.</p>	<p><b>Achieved</b> E-Learning requirements were shared with staff. Data was collected on every department's overall confidence, professional learning needs, use of e-Learning and their improvement goals. Departments rated their confidence levels on a scale from 1 to 5. The majority of departments rated themselves as 4 or above indicating they are well positioned to be able to use digital devices with students if we can encourage students to bring them to classes. See Appendix 1.</p> <p>Individual Staff professional learning needs were also surveyed to ascertain appropriate levels for professional learning delivery. See Appendix 2.</p> <p>This data was used to assist with designing professional learning and will continue to be used to drive improvement. Data showed BYOD use hovering around 30% and has led to a goal to lift usage in 2020 to at least 50%. See Appendix 3.</p>
A robust professional learning programme is delivered to support improvement in teacher pedagogy.	DNR, WSL, e-Lead Team	2019	Professional learning is delivered to support teacher needs and can be shown to have impact on teacher capabilities.	<p><b>Achieved</b> Professional learning on e-Learning was well received by staff and many teachers volunteered to run workshops demonstrating the depth of expertise across the school. All teachers participated in three wānanga on e-Learning and/or digital fluency. Teachers were able to use the data from their self assessment to enrol in wānanga at the appropriate level of challenge. Our annual plan goal setting consultation data from staff shows that we have progressed our digital learning goals and staff have greater clarity. At the same time the need to make digital learning a priority has decreased. See Appendix 4.</p> <p>Maths Professional Learning In 2019 the Puketāpapa Maths Project Group has met eight times. On four occasions the group met for a 3 hour workshop with Cognition facilitators.</p>

				<p>Funding for the facilitators was provided through a CoL PLD application. This input has been invaluable in providing expertise to the group informed by current research in mathematics teaching and learning, and leadership.</p> <p>Literacy Professional Learning</p> <p>The Puketapapa Literacy Project Group started in 2019 and has met three times, each time for a 3-hour workshop with Louise Dempsey. The focus has been on developing a shared pedagogy across the CoL within the Literacy Leadership Group and co-constructing a writing rubric and a shared approach to writing assessment across the Puketapapa CoL.</p>
A strategic plan will be developed linking e-Learning goals with ICT infrastructure planning.	DNR, e-Lead Team	2019	ICT and e-learning actions will be guided and measured against the strategic plan.	<p><b>Achieved</b></p> <p>A comprehensive ICT infrastructure plan was developed in consultation with New Era IT. This included an equipment and infrastructure audit which will enable the strategic plan to be developed.</p> <p>The focus on e-Learning strategic planning was deferred in order to focus on planning for ICT infrastructure to support e-Learning. An equipment and infrastructure audit was required before strategic planning could begin. The audit is now complete.</p>
<b>Project based learning</b>				
A pilot programme is developed and implemented across year 9 mixed ability classes in 2019.	DNR, WSL, Curriculum Committee, Puketapapa Teachers	2019	Year 9 Puketāpapa class teachers will collaboratively develop and implement a programme of work that incorporates and is delivered using a project based learning approach.	<p><b>Achieved</b></p> <p>The Science, Maths, English and Social Studies teachers of our two advanced learning programme Puketāpapa classes worked together to create an approach to Project Based Learning. The approach evolved to suit specific curriculum context with the Maths and Science teachers and the English and Social Studies teachers working in cross curricular pairings.</p>
Collect impact data on the pilot programme.	DNR, WSL, Curriculum Committee, Puketapapa	2019	Teacher capabilities are evaluated and triangulated with academic achievement data and student engagement data to compile a factual report that will inform school community.	<p><b>Achieved</b></p> <p>There were several key stages when impact data was captured about the implementation of project based learning. The first stage was establishing sustained use of a shared project cycle across subjects. It was found that the project cycle needed to be specialised to the curriculum area and teachers customized their own project cycle within their curriculum areas. The second was the student project outcomes created as a result of the pairings between English and Social Studies, and Maths and Science.</p> <p>In English and Social Studies many students had extensive exploration of social action and community planning. It was difficult to measure the depth of</p>

				<p>learning in other parts of the curriculum. In Science and Maths teachers were pleased to see the level of engagement with Science fair was much higher and they attributed that to the expectation of the teachers that all students would take part in self directed projects. There was limited success in ensuring that the Maths used in these projects was adequately challenging.</p> <p>The third indicator was the participation levels in the school wide Year 9 PBL week held late in term 4. Participation was voluntary and the majority of teachers opted to use the shared theme of "Fake News" as a platform for student directed problem solving and creative responses. The scope of this exercise as Project based learning was limited by the time frame but the engagement by teachers and students alike was encouraging.</p> <p>The findings from these three key stages combined with our annual plan goal setting consultation data indicate that teachers require clarification of the aims of Project Based Learning as well as the strategies required to implement it.</p> <p>This has led us to critique our goal to implement Project Based Learning. In our 2020 Annual Plan we have decided to rename our goal to be Authentic Learning reflecting our aim to prioritise the engagement potential for students undertaking project work, problem solving and creative outcomes. In this way we can enable all curriculum areas to focus on making clear connections between their subject and real world applications without compromising the depth of learning.</p>
<p>A theory of action is developed for the implementation of project based learning as a tool for increasing student agency and engagement at MRGS beyond 2019.</p>	<p>DNR, WSL, Curriculum Committee, Puketāpapa Teachers</p>	<p>2019</p>	<p>A project will be developed alongside a timeline of implementation to support ongoing development of project based learning into a wider range of curriculum areas and year levels beyond the current year.</p>	<p><b>Achieved</b> A rationale for PBL was shared with staff and updates provided during the year. During term 4 more information was shared about how PBL could work at MRGS and staff were invited to participate in a PBL week. Teachers were provided with planning time and sample units of work to develop for their own classes. Based on the findings described above our annual goal for 2020 will widen the scope of this pedagogy to authentic learning strategies.</p>
<p><b>Tracking</b></p>				
<p>Consistent and ongoing achievement and attendance tracking by all three achievement lead teams. Proactively identifying at risk students and documenting interventions.</p>	<p>TUJ, JNR, Achievement Teams, Data Team</p>	<p>T1 onwards</p>	<p>Termly traffic light documents. Documented interventions in shared achievement lead team digital work space. Early intervention to increase retention and maximise pathway</p>	<p><b>Achieved</b> Targeted actions were guided by the termly achievement traffic light documentation for each of the three achievement lead groups. The documentation included overall attainment for NCEA Level 1, 2, 3, university entrance, students tracking towards endorsement as well as action plans and</p>

				opportunities for all priority learners.	interventions for students who were at risk of not attaining an NCEA qualification. Interventions created additional learning opportunities.  Intervention plans included supporting students to attend homework centres during the year, liaising with specialist subject teachers for additional support at the homework centre, contacting individual teachers to request potential resubmissions, and running holiday programmes for additional learning opportunities.
Early identification and ongoing tracking of university entrance pathways and progress.	TUJ, Data Team	T1 onwards		Mapping pathways throughout the senior school to maximise university pathway opportunities. Proactive intervention plans re attainment of UE literacy and general domain opportunities. Measurement of actual achievement outcomes against identified student goals. Identifying and informing subject teachers of at risk UE students' crucial domains on a termly basis.	<b>Achieved</b> Mentors and Achievement lead teams tracked student achievement including teachers' estimates as well as progress towards domains. Subject teachers were given tracking data on their students in term 3 to identify any at risk of not achieving domains who required them for UE.  Data on students' progress towards UE literacy was shared with mentors and achievement lead teams. Students at risk of not achieving UE literacy were identified and supported with opportunities during the NCEA Support Pathways programme.
Raise the profile of scholarship with staff and students through promotion, early identification of students through department action plans, and ongoing tracking and responsive interventions.	TUJ, Data Team	T1 onwards		An increased number of students and staff actively engaged and aspiring to achieve scholarship qualifications. Significantly increased scholarship achievement. Measurement of actual achievement outcomes against identified student goals and department action plans.	<b>Achieved</b> There was an increased number of students and staff actively involved in aspiring for students to achieve scholarship qualifications. In 2019 markbooks and timetables were set up early in the year to support students and staff actively engaging in learning towards scholarship examinations. Within the 162 scholarship papers sat 53 scholarships were attained, including 4 Outstanding scholarships, 2 of which were top in the country; Accounting and Dance. One student also attained scholarships in 5 subjects.
<b>Roskill Way</b>					
Realignment of our school values, promotion and celebration of our students success.	TUJ, MGR, CLL	T1 onwards		Accessible values which are pervasive and embedded throughout our school community.	<b>Achieved</b> Realigned values were embedded in school wide messages, incorporated into marketing and celebrated through School values badges being awarded in assemblies. Promotion of student successes are now more regularly shared across a range of school based and social media platforms.

				Celebrating students who consistently demonstrate and model our school values.	
Maintaining an uplifted school tone through ongoing review, and proactive and responsive actions.	MGR, CLL, TUJ	T1 onwards	Students express a sense of belonging and pride in MRGS.  Improved standard of uniform within school and in the community.	<b>Achieved</b> 86% of students reported that they feel part of their school (Youth19). This question was not asked in Youth12. A school based survey affirmed this sense of belonging; 86% of students expressed being very proud or proud to be part of MRGS and 77.4% of students strongly agree or agree they look forward to coming to school each day.  School tone improved through explicit expectations to all staff about their role when on duty and through increased presence of SLT on gates.	
Improved marketing and communication leading to an improved school profile.	CLL, MGR, TUJ	T1 and T2	Increased presence on communication platforms celebrating student and alumni successes.  Closer links with feeder Intermediate schools.  Improved community perception.	<b>Achieved</b> Communication through the campus electronic board, fortnightly newsletters and through Facebook increased. The links with intermediate schools was enhanced with a significantly increased presence of MRGS SLT at report nights, enrolment nights and Open Days at feeder schools. Information about Open Day and enrolments was also, for the first time, shared with local primary schools. The “alumni news” element of the newsletter has been well received by the community.	

## **Analysis of Variance**

### **Differentiation**

Consultation with teachers on professional learning priorities has confirmed that differentiation should remain a focus. In 2019 the focus was ensuring teachers understood the nature of differentiation as a range of strategies and a mindset for teachers. Departments worked to ensure their curriculum documentation reflected their approaches to differentiation and that work positively influenced the standard of documentation across departments. Some progress was made with learning specific strategies but more intensive professional learning on implementing formative practice will be delivered over the next 18 months. The majority of our data on differentiation practices is at a department level and we are making an assumption that therefore each teacher has done this, but we need to gain assurance that this is being completed by each teacher. In 2020 we will have an ongoing method to track and evaluate student perceptions of differentiated practice in each and be able to provide that feedback to each teacher. We will also be able to use that data to track change over time. In 2020 we are beginning a centrally funded PLD project working with a small team to improve their practice in formative assessment and closely track the impact of the changes on student outcomes. We hope to then extend this programme of professional learning to a wider group of teachers pending the results of the initial project.

### **Digital Learning**

While a considerable amount of professional learning was delivered to improve teacher skills in digital learning, the strategic planning work was largely focussed on gathering a clear picture of the school's infrastructure and digital resources. This was achieved via a thorough audit of equipment and infrastructure. This work has resulted in significant improvements to services such as wireless connectivity and a number of upgrades planned for 2020. We now have a full picture of our infrastructure capacity and improvement requirements. Our focus will now turn to planning for improvements in e-Learning and the uptake of BYOD. Further efforts to deliver digital learning for staff need to have more robust mechanisms for measuring impact so we can be sure we are making gains when time and resources are deployed to improve Digital Learning.

### **Project based learning**

While we successfully implemented project based learning in the core subjects of the advanced learning programme classes there were some conflicts with the PBL approach and the assessment structures in the junior school. Teachers reported high engagement and student reports showed that students in these classes scored well in assessment of their key competencies. Gains were made in the skill sets of the teacher involved in this project but data from teacher consultation on professional learning priorities for 2020 indicates that there is a lack of clarity about how PBL may be implemented across the school. The decision has been made to widen our scope for the development of engaging pedagogies and focus on authenticity and real world relevance to be more inclusive of the needs of specific subjects.

### **Tracking**

A record 94% of Year 13 students gained NCEA Level 2 or better. This included 100% of Māori students and 94% of Pasifika students. While the student achievement in 2019 was amongst the strongest in the school's history with over 80% of students gaining the NCEA qualification at each level, stretch targets for NCEA were not consistently met. We will examine the impact of close tracking and support of achievement in internally assessed standards on student motivation to complete external assessments. Through the formative assessment contract we will strengthen teacher capability to select appropriate strategies and learning experiences to meet learning needs identified through tracking.

Early planning for ongoing tracking and responsive interventions through departments meant that the number of students sitting Scholarship examinations increased from 107 in 2018 to 162 in 2019. This is an increase of 51%. The ongoing tracking and responsive interventions were not as relentless throughout the year as initially planned and will be an area of focus for 2020 with the intention that more students who show an initial interest complete the examinations.

### **Roskill Way**

Our external marketing, including a greater presence at feeder schools' events, showed increased engagement in families enrolling students at MRGS with an additional Year 9 class needed at the start of 2020. In future a tool is required to accurately evaluate community perception. Professional photos to celebrate student performances and successes enabled stronger communication to the community. Our school facebook page reflects our increased communication with families and there has been a 135% increase in the number of users from the start of 2018 to the end of 2019. Internally, the alignment of values and the implementation of values badges was well received. Previously House badges for students were given for varied reasons between houses and there is now clarity in terms of how school-wide values badges can be earned. In the 2019 inter-house haka wero competition more students were actively involved than in 2018. A face to face final between the top two houses, with other houses watching at lunchtime showed increased whānauगतanga school wide.

Comparative to the Youth12 survey the Youth19 survey has shown that there has been an increase of 54% in student responses that "adults at the school care about them", which also affirms the sense of belonging our students feel shown in the Youth19 survey data that 86% "feel safe most or all of the time". The school tone also improved throughout the year shown in there being



less of a need for SLT to be on gates as the year progressed.

## Achievement Plan

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

### Background

Over the last five years lead teams of teachers working to support Māori and Pasifika students' achievement, cultural efficacy, culturally responsive pedagogy, and building relationships with community groups. In 2017, we extended our lead teams to include a ME.A.R achievement lead team, to support our Middle Eastern, African and Refugee background student groups. The support and interventions provided by these teams of teachers have contributed to the pleasing shifts in achievement for these students. For 2019 we aim to strengthen; our practice within and across the three lead teams, our partnerships with our Whānau Advisory Groups, and the acceleration of learner's progress towards aspirational outcomes, through ongoing collaboration and inquiry into our practice.

Actions	Led by	Timeline	Expected Outcomes	Actual Outcomes
<b>Valuing Cultural Connectedness</b> Staff will continue to develop culturally responsive pedagogy through professional learning. CoL and PLG's will support teachers through their individual and collaborative inquiries.	Lead Team, CoL, PLG facilitators, data team	Ongoing	Students will feel that their language, culture and identity is valued and integrated within the course content.  Staff will feel better equipped to embed culturally responsive pedagogy into their teaching and learning practice.  Teacher inquiries will acknowledge and show strategies have been developed and trialled.	<b>Achieved</b> Student voice surveys were carried out amongst the senior students of the three lead teams. The findings were presented back to staff during a wānanga session.  Student meetings were held termly amongst each lead group, additionally there were assemblies and community functions during the year where student leaders were provided the opportunity to organise and lead events. Feedback from students identified that they felt supported and teachers genuinely wanted them to succeed.  It was wonderful that 32 teachers enrolled online to develop their Te Reo Māori skills through Te Wānanga o Raukawa or through the Education Perfect Teacher Certificate.  Each achievement lead team contributed to culturally responsive pedagogy leading cross campus workshops during the Colference as well as a staff Wednesday Wānanga session.
<b>Whānau</b>	Lead teams	Ongoing		<b>Achieved</b>

Engage whānau through regular events both at MRGS and across the campus.			Communication and relationships between the kura and whānau will have strengthened. Parents will feel more empowered and enabled to support their children.	Each achievement lead team engaged with whānau through school and campus events. These included the school powhiri at the start of the year, the school fiafia night, school po siva, kapa haka dress rehearsal for polyfest and noho marae, campus fiafia night, campus Matariki, community iftar evening, ME.A.R community quiz evening, campus Ki o Rahi tournament, Eid celebrations, campus Māori graduation and whānau and fono advisory hui.
Facebook pages and termly letters will be used to inform whānau, outlining events coming up, recent progress and to celebrate success.	Lead teams	Ongoing	Whānau will feel informed about events and that their children's success is being celebrated in a culturally responsive way.	<b>Achieved</b> Each achievement lead team published newsletters highlighting school events, homework support programs and celebrating student achievement, success and participation on the sports field, school assemblies, in the classroom and external workshops and courses. Facebook, emails and Instagram were other methods that were used during the year to keep parents and students up to date with what was happening at school.
Whānau Advisory Groups established and termly meetings occurring.	Lead Teams	Term 1 and then termly	Termly engagement in Whānau Advisory Group Meetings to hear community voice and build on partnerships with the community.	<b>Partially achieved</b> Whānau advisory groups was set up for Māori and Pasifika parents. Feedback from the parent voice of both the Māori advisory group and Pasifika fono highlighted similar themes of feeling more informed and involved supporting their children at school and assisting in school wide events celebrating student achievement.  There was strong support of families attending the Iftar (breaking of the fast) and the community quiz night for the ME.A.R community parent evening, was limited.
<b>Students</b> Endorsement group identified and tracked with sustainable actions being established.	Lead teams	Ongoing	Improved level of endorsements.	<b>Not achieved</b> Each achievement lead team identified their endorsement group from information provided by the data team. There were group meetings during the second half of the year to support endorsement groups as a cohort for each year level, however, targeted action points to support the endorsement group individually was not carried out and this may have been a contributing factor with a significant fall in endorsement numbers.

Student achievement will be closely tracked and mentoring of Year 11-13 students will occur.	Lead team	Ongoing	Improved achievement rates and increase in student agency and efficacy.	<p><b>Not achieved</b></p> <p>Targeted actions were guided by the termly achievement traffic light documentation for each of the three achievement lead groups. The documentation included overall attainment for NCEA Level 1, 2, 3, university entrance, students tracking towards endorsement as well as action plans and interventions for students who were at risk of not attaining an NCEA qualification.</p> <p>Intervention plans included supporting students to attend homework centres during the year, liaising with specialist subject teachers for additional support at the homework centre, contacting individual teachers to request potential resubmissions, and running holiday programmes for additional learning opportunities.</p>
<p><b>Transition</b></p> <p>Achievement lead teams coordinate 'Culturally responsive pedagogy' transition visits to the Grammar and tertiary providers. Ongoing focus group discussions and monitoring for identified students at risk.</p>	Lead team	Ongoing	<p>Priority learners feel more confident, familiar and connected prior to starting Secondary School or Tertiary Education.</p> <p>Students who may need additional wrap around support will be identified and a Tuakana-Teina relationship will be established.</p> <p>Students will identify a teacher they will connect with who has an ongoing role with the student.</p>	<p><b>Achieved</b></p> <p>A number of culturally responsive transition visits organised by a range of tertiary providers were offered to our senior students. These included:</p> <ul style="list-style-type: none"> <li>University of Auckland KAATI presentations promoting tertiary pathways for Māori students</li> <li>Unitech Mahi Whenua project</li> <li>Pasifika Youth Leaders camp</li> <li>PILOT mentoring programme hosted by the University of Auckland</li> <li>Boss Girl - a University of Auckland programme targeting female pasifika students to consider engineering and science as a degree</li> <li>Senior students who were looking at alternative tertiary studies attended a SENZ Employment and Training programmes in order to begin supporting their transition towards their next pathway for 2020</li> <li>UN model youth - University of Auckland</li> <li>Transition workshop - AUT</li> <li>ME.A.R girls leadership group</li> <li>ME.A.R boys leadership group</li> <li>World Refugee Day celebrations</li> </ul>

<p><b>Focus on the Learning Relationship</b> Homework centres will increase their profile through targeted actions.</p> <p>Each student supported with course selection and school/career pathways.</p>	Lead teams	Ongoing	<p>Students, Parents and Whānau will report feeling a greater connection to the school and students will gain more confidence and accelerate achievement.</p> <p>Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.</p> <p>Course check within first 2 weeks &amp; then ongoing throughout year</p>	<p><b>Achieved</b> Māori and Pasifika homework centres ran weekly throughout the year. Students who were identified as “at risk” were encouraged to attend. Academic peer mentors and specialist subject teacher support provided this particular cohort with additional learning. There was no specific ME.A.R homework centre, nonetheless students were encouraged and attended existing homework groups that were run in the whare or learning extension during the week. The Pasifika homework centre continued to see more senior students attending during terms 2 and 3 when internal assessments were being carried out. Specific meetings with Year 10, Year 11 and Year 12 pasifika students were held to stress the importance of choosing subjects that will enable options of taking a university entrance endorsed course in Year 13. Option selection checks were carried out by each achievement lead team to ensure that all students are in a meaningful course for 2020.</p>
<p><b>Leadership</b> Students will lead engagement and participation in culturally responsive leadership and aspiration programmes including Pilot, Kaati, Niu, Young Leaders and SCAPT.</p>	Lead teams	Throughout years	<p>Students will grow their leadership capabilities and strengthen their cultural and learning efficacy.</p>	<p><b>Achieved</b> There were a number of culturally responsive leadership programs and opportunities that students participated in or attended, these include:</p> <ul style="list-style-type: none"> <li>• Year 11 KAATI workshop</li> <li>• Year 12 KAATI workshop</li> <li>• Year 13 KAATI workshop</li> <li>• Students leading the inter-house haka wero</li> <li>• Leadership Diversity day</li> <li>• Puketepapa Youth Summit</li> <li>• Pasifika Young Leaders</li> <li>• BOSS GIRL stem day</li> <li>• Niu mentoring program</li> <li>• Unitech Mahi Whenua Project</li> <li>• ME.A.R girls leadership group</li> <li>• ME.A.R boys leadership group</li> <li>• World Refugee Day celebrations</li> </ul>

**Analysis of Variance**

Achievement of students in the targeted groups largely remained at the high level set in recent years, often above national levels for all students but overall did not improve to approach stretch targets.

The lead teams successfully focused on gaining belonging and connection through events and advisory meetings. This year the achievement lead team will be drawn closer to the other kahui ako teams, focussing on collaborative inquiry directed at lifting achievement.

## Appendix 1

### NCEA Results 2019

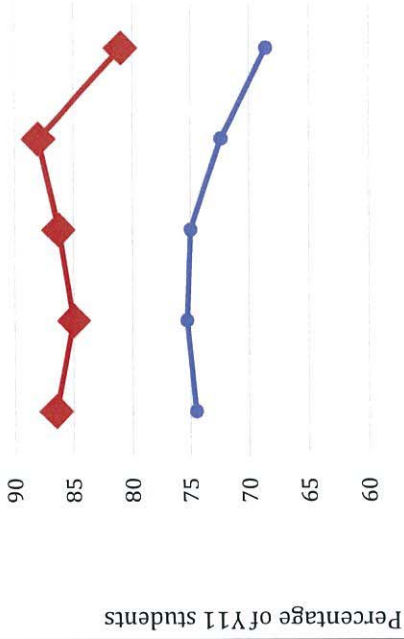
Below are the NCEA results based on provisional reports from the NZQA website.

Results are calculated from the by number of students who have achieved the qualification in the NZQA Qualifications report (containing the most up-to-date achievement data for 2019).

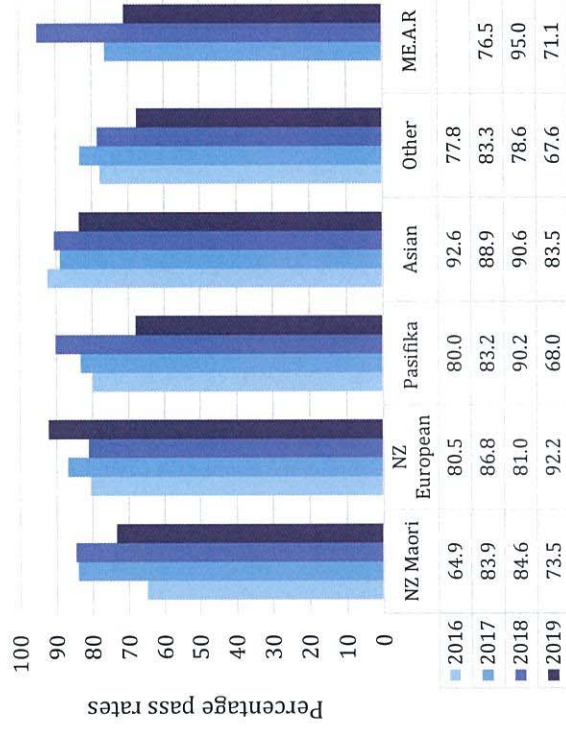
Statistics are based on the most recent Qualifications report (provisional) of students enrolled in NCEA at MRGS in 2019, excluding short-term students, foreign fee-paying students, and students who left to attend other schools.

## Year 11

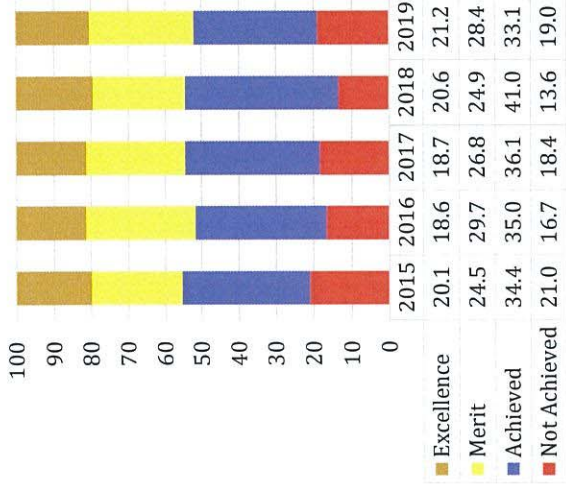
NCEA Level 1 pass rate - Year 11



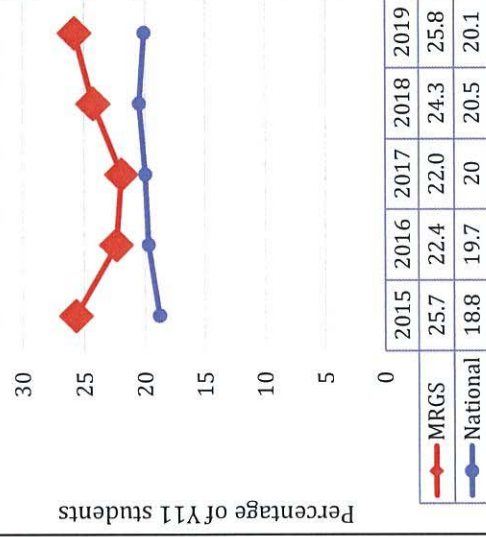
NCEA Level 1 by Ethnicity (Year 11)

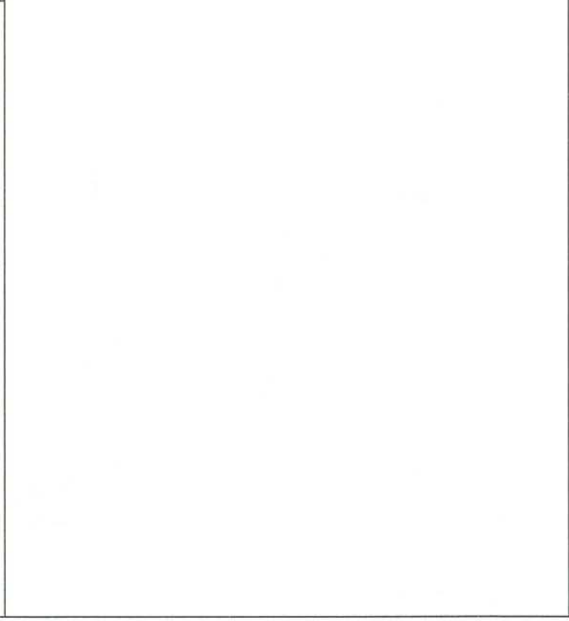
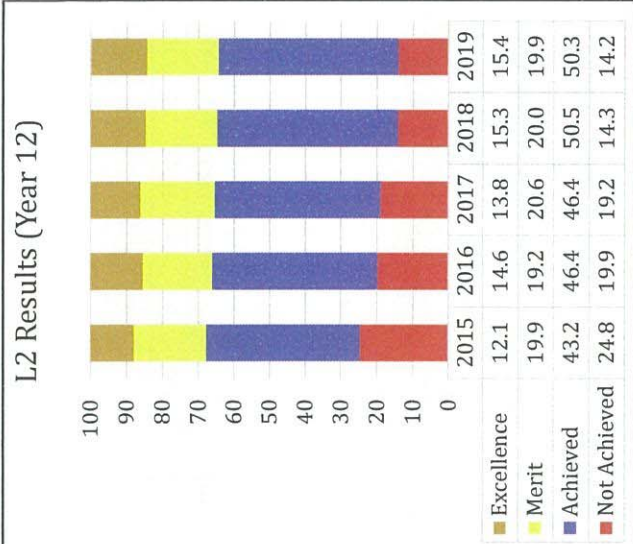
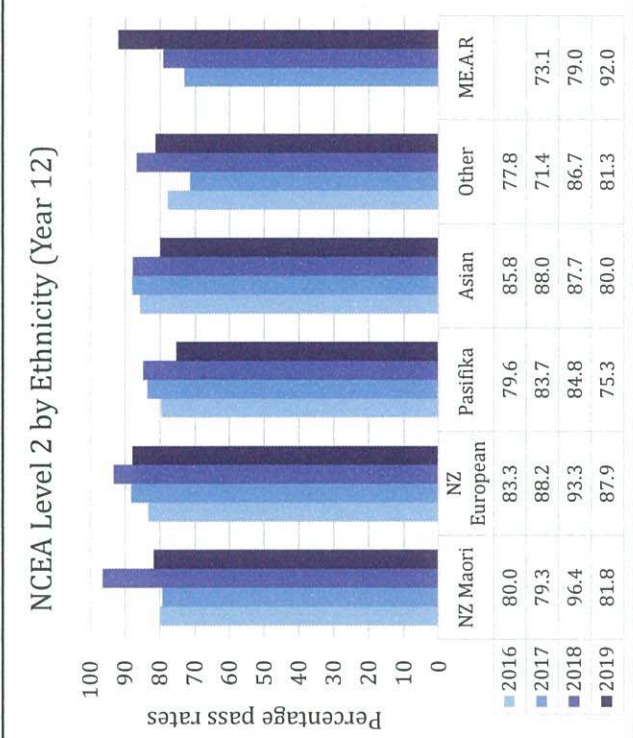
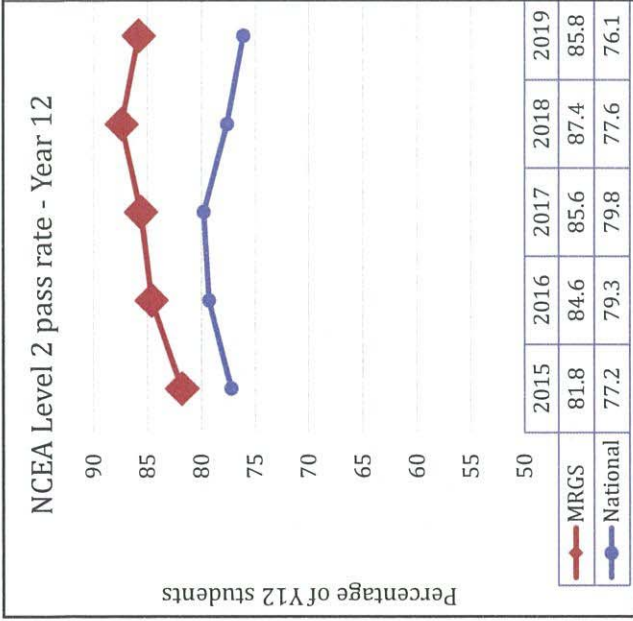


L1 Results (Year 11)



L1 Excellence Endorsements

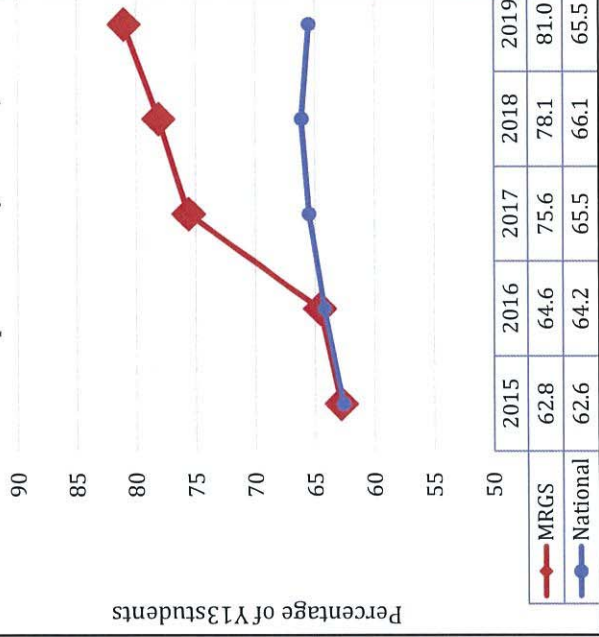




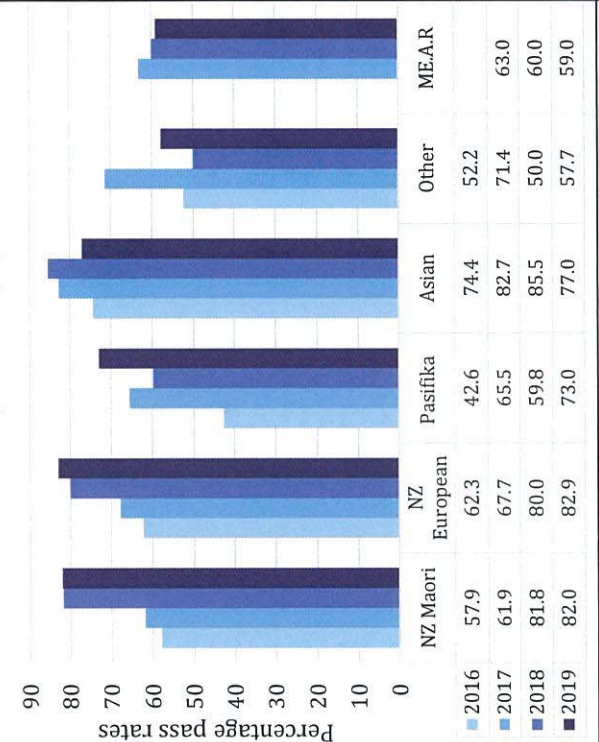


Year 13

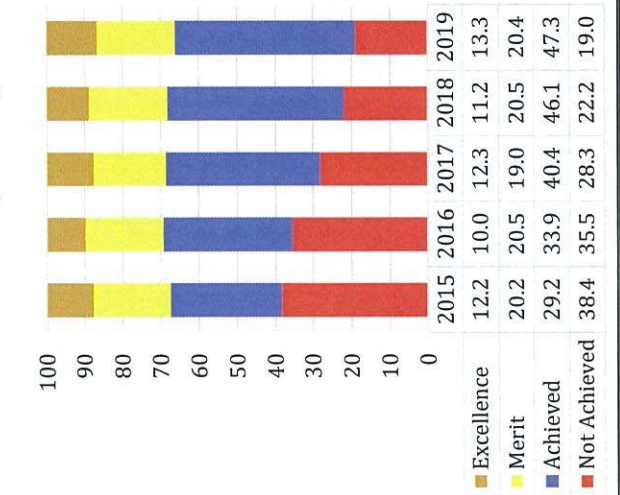
NCEA Level 3 pass rate (Year 13)



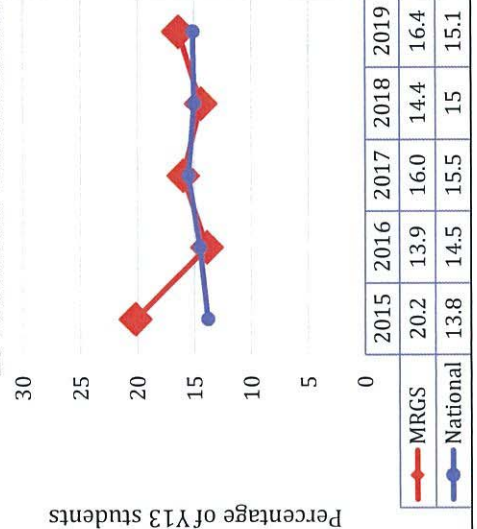
NCEA Level 3 by Ethnicity (Year 13)



L3 Results (Year 13)

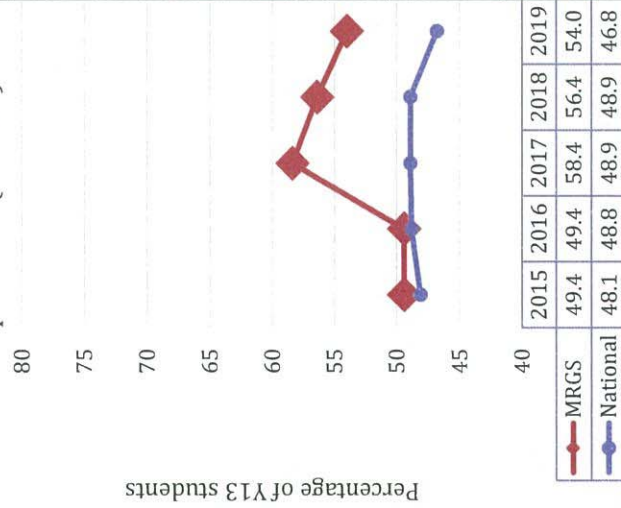


L3 Excellence Endorsements

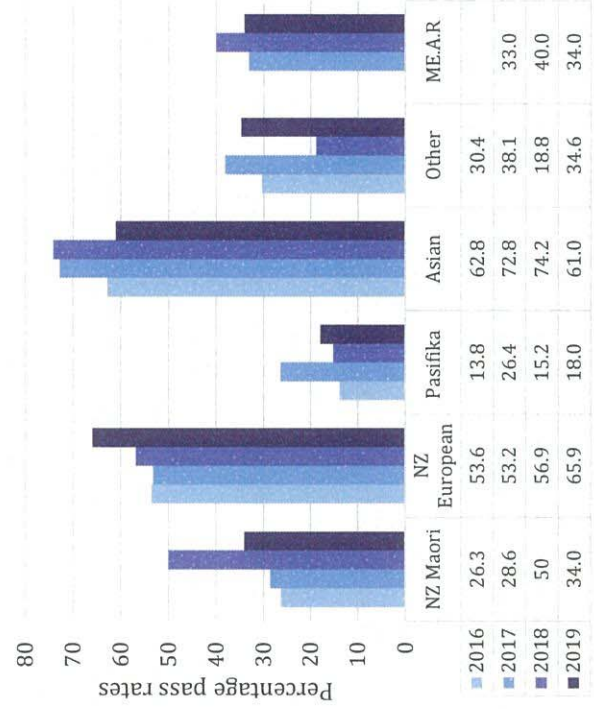


# Year 13 Leavers

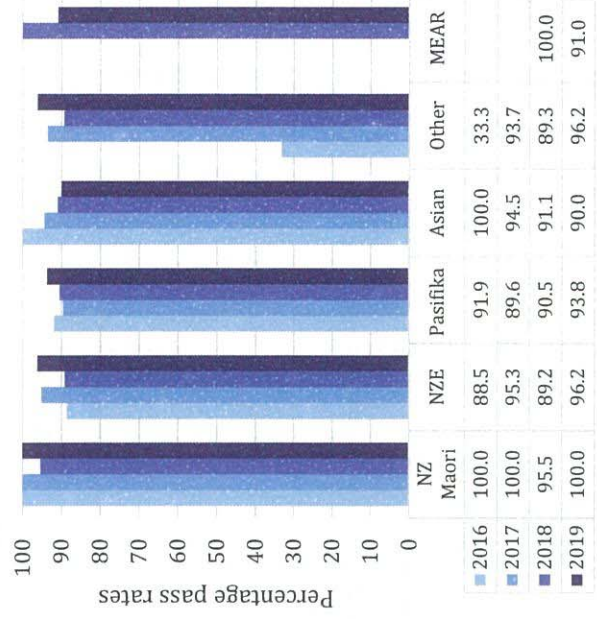
UE pass rate (Year 13)



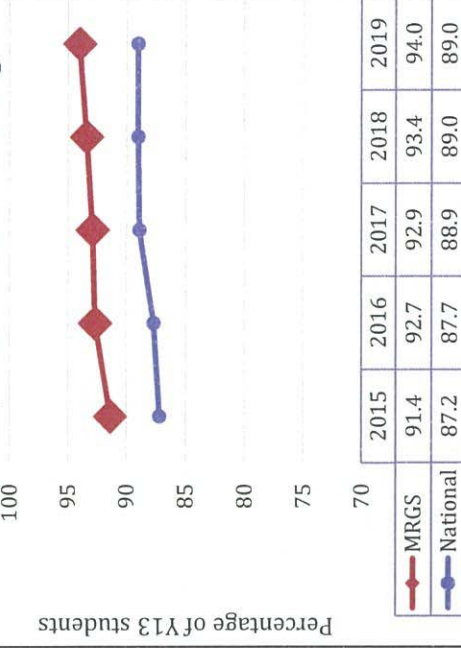
UE by Ethnicity (Year 13)



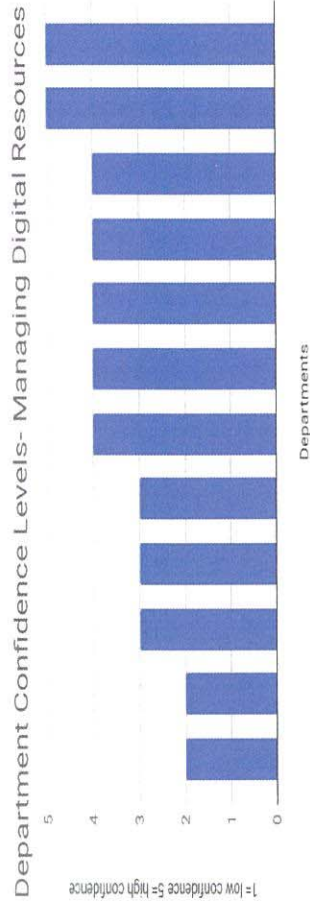
Y13 with NCEA Level 2 or higher



Year 13 with NCEA Level 2 or higher



## Appendix 2 Department Responses to e-Learning Survey



### Professional Learning Needs - Managing Files

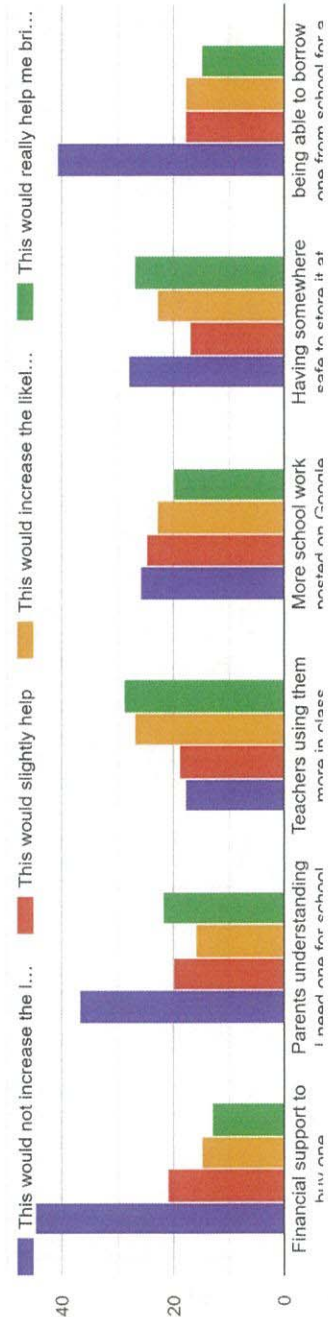
Needs	Number of Departments who need PL
PL on file management in google,	4
PL on how to use google file stream so we can use word	8
Advice to help us work out a logical structure,	2
Linking to Google Classroom and HOW to use Google Classroom	1
We don't really need help	5
Advanced/efficient file management	1
We need some department time to clean it up and streamline	2

### Professional Learning Needs - Google Sites

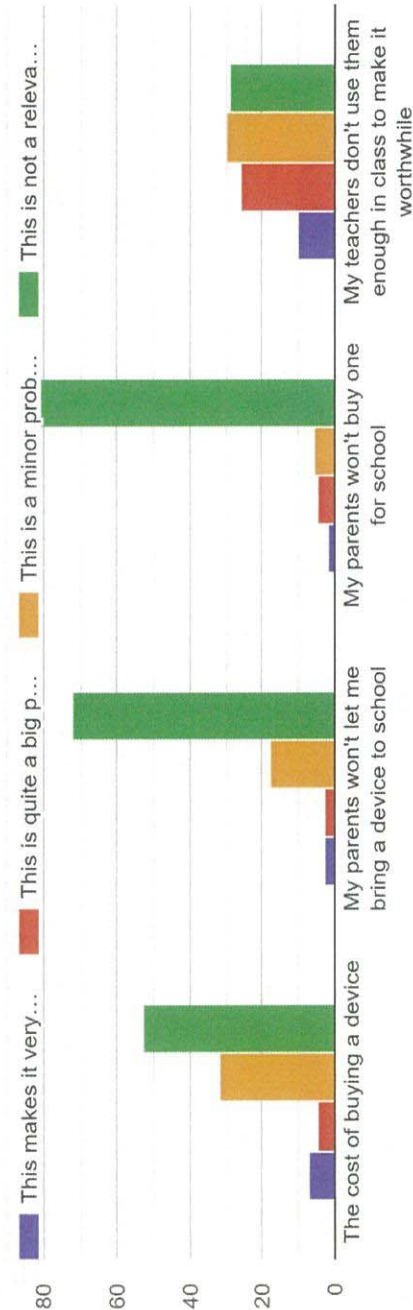
Needs	Number of Departments who need PL
PL on google sites	5
PL on how to make our site look better - add pictures, video	6
Time to work on teams drives as a department together	2
Advice to help us work out a logical structure	4
We don't really need help	4
Embed google classroom	1
Know the purpose	1
Look at other depts	1
Creating a calendar aggregating all courses	1



What would help you to bring a device to school for eLearning?



Do the following reasons make it hard for you to regularly bring a device for learning to school?



## Appendix 4

Clarity	2019	2018	2017	2016	Progress	2019	2018	2017	2016	Priority	2019	2018	2017	2016
Tracking Achievement	4.1	3.9	3.6	3.9	Tracking Achievement	3.9	3.8	3.6	3.8	Tracking Achievement	3.8	4.2	3.8	3.9
Reporting	4.1	3.8	3.1	3.5	Reporting	3.8	2.9	3.1	3.4	Reporting	3.4	3.0	3.0	3.4
<b>Mentoring</b>	4.1	4.1	4.0	4.2	Mentoring	3.7	3.7	3.6	4.0	Mentoring	3.6	4.0	3.2	4.1
Teacher Inquiry	3.9				Teacher Inquiry	3.5				Teacher Inquiry	2.9			
Pedagogy (RETP)		3.4	3.4	3.3	Pedagogy (RETP)		3.9	3.4	3.2	Pedagogy (RETP)		4.4	3.6	3.8
Form Time	3.5				Form Time	3.1				Form Time	3.4			
<b>Digital learning</b>	3.3	3.0	2.6	3.2	Digital learning	3.2	3.2	2.9	2.9	Digital learning	3.5	3.6	3.6	4.1
Pasifika Achievement	3.4	3.3	3.3	3.4	Pasifika Achievement	3.2	3.3	3.2	3.1	Pasifika Achievement	4.0	3.9	3.7	4.1
ME.A.R Achievement	3.3	3.4	3.0		ME.A.R Achievement	3.0	3.3	2.8		ME.A.R Achievement	3.9	4.0	3.8	
Māori Achievement	3.3	3.3	3.0	3.3	Māori Achievement	3.1	3.5	3.0	3.2	Māori Achievement	4.0	4.0	3.7	4.1
Student Well-Being	3.2				Student Well-Being	3.1				Student Well-Being	4.2			
Community of Learning	3.1	2.9	2.2	2.4	Community of Learning	3.0	2.5	2.4	2.3	Community of Learning	2.8	2.5	3.0	3.0
Coaching	2.9	2.8	2.4	3.1	Coaching	2.8	2.7	3.1	3.1	Coaching	2.9	3.0	2.5	2.9
Staff Well-Being	2.7	3.0	2.1	3.5	Staff Well-Being	2.5	3.3	1.9	2.9	Staff Well-Being	4.3	3.7	4.3	4.0
Health and Safety	2.8				Health and Safety	2.9				Health and Safety	3.6			
Curriculum Review	2.8	3.2	2.5		Curriculum Review	2.7	3.1	2.3		Curriculum Review	3.6	3.6	3.3	
<b>Project Based Learning</b>	2.5				Project Based Learning	2.6				Project Based Learning	2.7			
Academies	2.4	2.1	1.6	2.0	Academies	2.5	2.9	1.8	2.1	Academies	2.5	2.6	2.0	2.4
<b>Differentiation</b>	3.7				Differentiation	3.3				Differentiation	3.9			
Academies	2.4	2.1	1.6	2.0	Academies	2.5	2.9	1.8	2.1	Academies	2.5	2.6	2.0	2.4
Tracking Attendance		3.6	3.5	4.2	Tracking Attendance		3.8	3.4	3.8	Tracking Attendance		4.0	3.6	3.9
Pathways		3.7	2.5	2.8	Pathways		2.3	2.4	2.8	Pathways		4.1	3.4	4.1
Junior Diploma		2.4	2.4	2.7	Junior Diploma		3.1	2.5	2.6	Junior Diploma		3.6	2.4	2.8
Junior Curriculum			2.4	2.8	Junior Curriculum			2.9	2.9	Junior Curriculum			3.4	3.4

The table shows average rating given by all teachers on a 5 point scale for clarity and progress of school initiatives and the priority for each initiative for the next year. Initiatives that contributed to the annual plan for 2019 are shown in bold.