

MOUNT ROSKILL GRAMMAR SCHOOL

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Number: 74
Principal: Tom Webb
School Address: Frost Road, Mt Roskill, Auckland
School Postal Address: Frost Road, Mt Roskill, Auckland, 1041
School Phone: 09-6210050
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Members of the Board:

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

Accountant / Service Provider: S.A.J. Services Ltd

MOUNT ROSKILL GRAMMAR SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2024

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Mount Roskill Grammar School

Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the group.

The Group's 2024 consolidated financial statements are authorised for issue by the Board.

Leatuao L Tupa'i-Lavea
Full Name of Presiding Member

Tom Webb
Full Name of Principal

Signature of Presiding Member

Signature of Principal

18 September 2025
Date:

18 September 2025
Date:

Mount Roskill Grammar School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue							
Government Grants	2	23,877,151	23,978,054	23,438,207	23,877,151	23,978,054	23,438,207
Locally Raised Funds	3	2,166,455	1,282,258	2,007,088	2,166,455	1,282,258	2,007,088
Interest		475,622	250,000	301,476	475,622	250,000	308,888
Gain on Sale of Property, Plant and Equipment		1,739	-	278	1,739	-	37,834
Early Childhood	4	-	-	2,886	-	-	27,193
Other Revenue		-	-	-	-	-	848
Total Revenue		26,520,966	25,510,312	25,749,936	26,520,966	25,510,312	25,820,059
Expense							
Locally Raised Funds	3	778,481	699,629	1,031,416	778,481	699,629	1,031,416
Early Childhood		-	-	-	-	-	114,897
Learning Resources	5	17,181,318	17,653,926	16,926,741	17,181,318	17,653,926	16,935,004
Administration	6	1,249,945	1,319,330	1,346,022	1,249,945	1,319,330	1,384,688
Interest		6,717	16,000	16,277	6,717	16,000	16,277
Property	7	5,948,286	6,256,208	6,032,206	5,948,286	6,256,208	6,032,206
Other Expense	8	-	-	2,886	-	-	2,886
Loss on Disposal of Property, Plant and Equipment		140,769	-	27,822	140,769	-	167,228
Total expense		25,305,517	25,945,093	25,383,370	25,305,517	25,945,093	25,684,603
Net Surplus / (Deficit) for the year		1,215,450	(434,781)	366,565	1,215,450	(434,781)	135,456
Other Comprehensive Revenue and Expense							
Gain on equity investment revaluations		-	-	-	-	-	-
Total other comprehensive revenue and expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		1,215,450	(434,781)	366,565	1,215,450	(434,781)	135,456

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 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		10,417,225	9,692,059	10,050,660	10,186,116	9,692,059	10,050,660
Total comprehensive revenue and expense for the year		1,215,450	(434,781)	366,565	1,215,450	(434,781)	135,456
Distributions to the Ministry of Education	30	(2,323,540)	-	-	(2,323,540)	-	-
Contribution - Furniture and Equipment Grant		207,411	-	-	207,411	-	-
Equity at 31 December		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116
Accumulated comprehensive revenue and expense		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116
Equity at 31 December		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116

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 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	9	1,946,228	334,582	1,145,916	1,946,228	334,582	1,145,993
Accounts Receivable	10	2,111,593	341,758	1,476,648	2,111,593	341,758	1,476,648
GST Receivable		49,407	-	15,078	49,407	-	15,078
Prepayments		82,858	58,693	58,693	82,858	58,693	58,693
Inventories	11	899	1,519	1,519	899	1,519	1,519
Investments	12	7,738,825	3,303,319	5,857,783	7,738,825	3,303,319	5,857,783
Funds receivable for Capital Works Projects	20	14,883	-	63,335	14,883	-	63,335
		11,944,692	4,039,871	8,618,971	11,944,692	4,039,871	8,619,049
Current Liabilities							
GST Payable		-	15,078	-	-	15,078	-
Accounts Payable	14	2,557,183	851,092	1,985,982	2,788,292	851,092	2,217,168
Borrowings	15	76,293	76,293	76,293	76,293	76,293	76,293
Revenue Received in Advance	16	931,632	1,154,784	739,032	931,632	1,154,784	739,032
Provision for Cyclical Maintenance	17	357,149	437,778	437,778	357,149	437,778	437,778
Finance Lease Liability	18	89,553	75,475	75,475	89,553	75,475	75,475
Funds held in Trust	19	569,085	-	415,752	569,085	-	415,752
Funds held for Capital Works Projects	20	213,223	334,518	397,853	213,223	334,518	397,853
		4,794,118	2,945,018	4,128,164	5,025,227	2,945,018	4,359,350
Working Capital Surplus/(Deficit)		7,150,575	1,094,853	4,490,808	6,919,466	1,094,853	4,259,699
Non-current Assets							
Investments	12	-	1,554,464	-	-	1,554,464	-
Property, Plant and Equipment	13	2,724,132	3,368,674	2,687,129	2,724,132	3,368,674	2,687,129
Work in Progress	30	794,274	4,237,657	4,237,657	794,274	4,237,657	4,237,657
Intangible Assets		-	3,060	3,060	-	3,060	3,060
		3,518,406	9,163,855	6,927,847	3,518,406	9,163,855	6,927,847
Non-current Liabilities							
Borrowings	15	14,097	59,292	59,292	14,097	59,292	59,292
Provision for Cyclical Maintenance	17	1,057,813	849,308	849,308	1,057,813	849,308	849,308
Finance Lease Liability	18	80,524	92,830	92,830	80,524	92,830	92,830
		1,152,434	1,001,430	1,001,430	1,152,434	1,001,430	1,001,430
Net Assets		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116
Equity:							
Accumulated comprehensive revenue and expense		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116
Equity investment revaluation reserves		-	-	-	-	-	-
Total equity		9,516,546	9,257,278	10,417,225	9,285,437	9,257,278	10,186,116

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 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		6,625,686	6,660,879	5,951,623	6,625,686	6,660,879	5,910,828
Locally Raised Funds		711,787	289,472	1,569,481	711,787	289,472	1,165,673
Early Childhood		-	-	2,886	-	-	129,455
International Students		1,270,446	1,573,040	927,624	1,270,446	1,573,040	927,624
Goods and Services Tax (net)		(34,329)	183,491	153,334	(34,329)	183,491	135,059
Payments to Employees		(3,291,585)	(3,620,254)	(2,962,580)	(3,291,585)	(3,620,254)	(3,073,646)
Payments to Suppliers		(3,495,654)	(4,043,162)	(4,367,921)	(3,495,731)	(4,043,162)	(4,603,895)
Interest Paid		(6,717)	(16,000)	(16,277)	(6,717)	(16,000)	(16,277)
Interest Received		397,015	250,000	257,703	397,015	250,000	266,026
Net cash from / (to) the Operating Activities		2,176,649	1,277,466	1,515,874	2,176,572	1,277,466	840,846
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,739	-	278	1,739	-	37,834
Purchase of Property Plant & Equipment (and Intangibles)		(706,939)	(1,328,013)	(645,210)	(706,939)	(1,328,013)	(626,407)
Purchase of Property Plant & Equipment Work in Progress		(655,229)	(792,676)	(792,676)	(655,229)	(792,676)	(792,676)
Receipts from the MOE, reimbursement of Work in progress spend		1,982,833	-	-	1,982,833	-	-
Purchase of Investments		(1,877,982)	1,662,379	(892,085)	(1,877,982)	1,662,379	(642,085)
Proceeds from Sale of Investments		-	(1,554,464)	-	-	(1,554,464)	39,291
Net cash from / (to) the Investing Activities		(1,255,578)	(2,012,774)	(2,329,692)	(1,255,578)	(2,012,774)	(1,884,043)
Cash flows from Financing Activities							
Finance Lease Payments		(92,719)	(141,072)	(84,703)	(92,719)	(141,072)	(84,703)
Repayment of Loans		(45,195)	(45,194)	(45,195)	(45,195)	(45,194)	(45,195)
Funds Administered on Behalf of Other Parties		17,155	(291,032)	124,369	17,155	(291,032)	124,369
Net cash from / (to) Financing Activities		(120,759)	(477,298)	(5,529)	(120,759)	(477,298)	(5,529)
Net increase/(decrease) in cash and cash equivalents		800,312	(1,212,606)	(819,348)	800,235	(1,212,606)	(1,148,725)
Cash and cash equivalents at the beginning of the year	9	1,145,916	1,547,189	1,965,264	1,145,993	1,547,189	2,294,718
Cash and cash equivalents at the end of the year	9	1,946,228	334,582	1,145,916	1,946,228	334,582	1,145,993

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

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

Mount Roskill Grammar School

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Mount Roskill Grammar School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Mount Roskill Grammar School Group (the 'Group') consists of Mount Roskill Grammar School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

All subsidiaries of the school have since been closed and deregistered, these 2024 accounts have been reported still on a group basis for consistency with prior year, refer to note 28 for details of the subsidiaries.

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

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Basis of Consolidation

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

Subsidiaries

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

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

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 18. Future operating lease commitments are disclosed in note 25.

Recognition of grants

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

Consolidation of entities

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

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

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	2–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

The Group does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return. C252

Non cash generating assets

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

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

In determining fair value less costs to sell, the Group engages an independent valuer to assess market value based on the best available information. The valuation is based on market value.

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

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

l) Accounts Payable

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

m) Employee Entitlements***Short-term employee entitlements***

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

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

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

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

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	6,214,431	5,911,002	5,890,553	6,214,431	5,911,002	5,890,553
Teachers' Salaries Grants	12,981,813	13,142,800	13,103,022	12,981,813	13,142,800	13,103,022
Use of Land and Buildings Grants	4,211,943	4,537,589	4,034,287	4,211,943	4,537,589	4,034,287
Other Government Grants	468,965	386,663	410,345	468,965	386,663	410,345
	23,877,151	23,978,054	23,438,207	23,877,151	23,978,054	23,438,207

3. Locally Raised Funds

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Fees for Extra Curricular Activities	397,901	71,630	268,041	397,901	71,630	268,041
Donations and Bequests	152,036	-	61,136	152,036	-	61,136
Fundraising & Community Grants	42,926	-	385,357	42,926	-	385,357
Trading	63,166	40,840	405,961	63,166	40,840	405,961
Other Revenue	477,609	12,500	210,008	477,609	12,500	210,008
International Student Fees	1,032,817	1,157,288	676,586	1,032,817	1,157,288	676,586
	2,166,455	1,282,258	2,007,088	2,166,455	1,282,258	2,007,088
Expenses						
Extra Curricular Activities Costs	365,019	233,041	390,732	365,019	233,041	390,732
Trading	2,448	-	327,725	2,448	-	327,725
International Student - Employee Benefits - Salaries	183,858	195,000	134,989	183,858	195,000	134,989
International Student - Other Expenses	227,155	271,588	177,970	227,155	271,588	177,970
	778,481	699,629	1,031,416	778,481	699,629	1,031,416
Surplus/ (Deficit) for the year Locally Raised Funds	1,387,974	582,629	975,672	1,387,974	582,629	975,672

4. Early Childhood Revenue and Expenses

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Early Childhood Centre	-	-	2,886	-	-	25,706
Other	-	-	-	-	-	1,487
	-	-	2,886	-	-	27,193
Expenses						
Other Early Childhood Centre Expenses	-	-	-	-	-	1,549
Administration	-	-	-	-	-	40,778
Property	-	-	-	-	-	4,553
Employee Benefit - Salaries	-	-	-	-	-	68,017
	-	-	-	-	-	114,897
Surplus/ (Deficit) for the year Early Childhood	-	-	2,886	-	-	(87,704)

5. Learning Resources

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	1,178,022	1,197,369	1,086,750	1,178,022	1,197,369	1,086,750
Employee Benefits - Salaries	15,208,197	15,585,170	15,041,190	15,208,197	15,585,170	15,041,190
Staff Development	161,820	165,855	178,811	161,820	165,855	178,811
Depreciation	623,658	695,000	609,550	623,658	695,000	617,813
Other Learning Resource Expenses	9,621	10,532	10,441	9,621	10,532	10,441
	17,181,318	17,653,926	16,926,741	17,181,318	17,653,926	16,935,004

6. Administration

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	15,738	19,370	18,680	15,738	19,370	18,680
Board Fees and Expenses	12,715	12,500	21,937	12,715	12,500	21,937
Legal Fees	5,937	10,000	-	5,937	10,000	-
Other Administration Expenses	266,906	312,364	299,461	266,906	312,364	338,127
Employee Benefits - Salaries	612,580	676,021	675,401	612,580	676,021	675,401
Insurance	100,370	50,000	131,588	100,370	50,000	131,588
Service Providers, Contractors and Consultancy	235,699	239,075	198,955	235,699	239,075	198,955
	<u>1,249,945</u>	<u>1,319,330</u>	<u>1,346,022</u>	<u>1,249,945</u>	<u>1,319,330</u>	<u>1,384,688</u>

7. Property

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	259,800	300,000	254,954	259,800	300,000	254,954
Cyclical Maintenance Provision	127,876	200,000	415,981	127,876	200,000	415,981
Heat, Light and Water	213,890	228,000	261,290	213,890	228,000	261,290
Repairs and Maintenance	316,951	197,000	222,780	316,951	197,000	222,780
Use of Land and Buildings	4,211,943	4,537,589	4,034,287	4,211,943	4,537,589	4,034,287
Employee Benefits - Salaries	313,931	306,863	304,137	313,931	306,863	304,137
Other Property Expenses	503,895	486,756	538,777	503,895	486,756	538,777
	<u>5,948,286</u>	<u>6,256,208</u>	<u>6,032,206</u>	<u>5,948,286</u>	<u>6,256,208</u>	<u>6,032,206</u>

The use of land and buildings figure represents 5% of the School's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Other Expense

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Impairment Loss - Other	-	-	2,886	-	-	2,886
	<u>-</u>	<u>-</u>	<u>2,886</u>	<u>-</u>	<u>-</u>	<u>2,886</u>

9. Cash and Cash Equivalents

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	940,559	334,582	645,915	940,559	334,582	645,993
Short-term Bank Deposits	1,005,668	-	500,000	1,005,668	-	500,000
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	<u>1,946,228</u>	<u>334,582</u>	<u>1,145,916</u>	<u>1,946,228</u>	<u>334,582</u>	<u>1,145,993</u>

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

Of the \$1,946,228 Cash and Cash Equivalents, \$213,223 is held by the Group on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,946,228 Cash and Cash Equivalents, \$931,621 of Revenue Received in Advance is held by the Group, as disclosed in note 16.

10. Accounts Receivable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	694,190	341,758	259,659	694,190	341,758	259,659
Interest Receivable	160,705	-	82,098	160,705	-	82,098
Teacher Salaries Grant Receivable	1,256,697	-	1,134,890	1,256,697	-	1,134,890
	<u>2,111,593</u>	<u>341,758</u>	<u>1,476,648</u>	<u>2,111,593</u>	<u>341,758</u>	<u>1,476,648</u>
Receivables from Exchange Transactions	854,896	341,758	341,757	854,896	341,758	341,757
Receivables from Non-Exchange Transactions	1,256,697	-	1,134,890	1,256,697	-	1,134,890
	<u>2,111,593</u>	<u>341,758</u>	<u>1,476,648</u>	<u>2,111,593</u>	<u>341,758</u>	<u>1,476,648</u>

11. Inventories

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	899	1,519	1,519	899	1,519	1,519
	<u>899</u>	<u>1,519</u>	<u>1,519</u>	<u>899</u>	<u>1,519</u>	<u>1,519</u>

12. Investments

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset						
Short-term Bank Deposits	7,738,825	3,303,319	5,857,783	7,738,825	3,303,319	5,857,783
	<u>7,738,825</u>	<u>3,303,319</u>	<u>5,857,783</u>	<u>7,738,825</u>	<u>3,303,319</u>	<u>5,857,783</u>
Non-current Asset						
Long-term Bank Deposits	-	1,554,464	-	-	1,554,464	-
	<u>-</u>	<u>1,554,464</u>	<u>-</u>	<u>-</u>	<u>1,554,464</u>	<u>-</u>
Total Investments	<u>7,738,825</u>	<u>4,857,783</u>	<u>5,857,783</u>	<u>7,738,825</u>	<u>4,857,783</u>	<u>5,857,783</u>

13. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	496,303	-	(46,406)	-	(19,528)	430,369
Building Improvements	218,686	-	-	-	(28,188)	190,498
Furniture and Equipment	1,094,990	143,901	(30,802)	-	(200,859)	1,007,230
Information and Communication Technology	710,606	362,246	(52,680)	-	(258,556)	761,616
Motor Vehicles	-	67,974	-	-	(7,930)	60,044
Textbooks	4,674	8,581	(4,674)	-	(2,860)	5,721
Leased Assets	150,627	94,491	(2,020)	-	(89,326)	153,773
Library Resources	11,244	124,237	(4,187)	-	(16,412)	114,882
	<u>2,687,129</u>	<u>801,430</u>	<u>(140,769)</u>	<u>-</u>	<u>(623,658)</u>	<u>2,724,132</u>

GROUP

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	676,317	(245,947)	430,370	855,430	(359,127)	496,303
Building Improvements	798,301	(607,803)	190,498	827,040	(608,354)	218,686
Furniture and Equipment	3,254,079	(2,246,850)	1,007,230	3,693,063	(2,588,073)	1,094,990
Information and Communication Technology	2,249,469	(1,487,853)	761,616	2,254,931	(1,544,326)	710,606
Motor Vehicles	224,661	(164,617)	60,044	170,908	(170,908)	-
Textbooks	8,581	(2,860)	5,721	6,231	(1,558)	4,674
Leased Assets	348,042	(194,269)	153,773	370,158	(219,531)	150,627
Library Resources	132,207	(17,325)	114,882	12,699	(1,455)	11,244
	<u>7,691,655</u>	<u>(4,967,524)</u>	<u>2,724,132</u>	<u>8,190,461</u>	<u>(5,503,332)</u>	<u>2,687,129</u>

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	496,303	-	(46,406)	-	(19,528)	430,369
Building Improvements	218,686	-	-	-	(28,188)	190,498
Furniture and Equipment	1,094,990	143,901	(30,802)	-	(200,859)	1,007,230
Information and Communication Technology	710,606	362,246	(52,680)	-	(258,556)	761,616
Motor Vehicles	-	67,974	-	-	(7,930)	60,044
Textbooks	4,674	8,581	(4,674)	-	(2,860)	5,721
Leased Assets	150,627	94,491	(2,020)	-	(89,326)	153,773
Library Resources	11,244	124,237	(4,187)	-	(16,412)	114,882
	<u>2,687,129</u>	<u>801,430</u>	<u>(140,769)</u>	<u>-</u>	<u>(623,658)</u>	<u>2,724,132</u>

SCHOOL	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	676,317	(245,947)	430,370	855,430	(359,127)	496,303
Building Improvements	798,301	(607,803)	190,498	827,040	(608,354)	218,686
Furniture and Equipment	3,254,079	(2,246,850)	1,007,230	3,693,063	(2,598,073)	1,094,990
Information and Communication Technology	2,249,469	(1,487,853)	761,616	2,254,931	(1,544,326)	710,606
Motor Vehicles	224,661	(164,617)	60,044	170,908	(170,908)	-
Textbooks	8,581	(2,860)	5,721	6,231	(1,558)	4,674
Leased Assets	348,042	(194,269)	153,773	370,158	(219,531)	150,627
Library Resources	132,207	(17,325)	114,882	12,699	(1,455)	11,244
	7,691,655	(4,967,524)	2,724,132	8,190,461	(5,503,332)	2,687,129

The following note can be used for each class of asset that are held under a finance lease:
The net carrying value of furniture and equipment held under a finance lease is \$153,733 (2023: \$150,627)

Restrictions

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

14. Accounts Payable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	767,569	851,092	357,857	998,678	851,092	357,857
Accruals	293,220	-	298,706	293,220	-	298,706
Funds owing to Mount Roskill Grammar	-	-	-	-	-	231,186
Employee Entitlements - Salaries	1,369,735	-	1,134,890	1,369,735	-	1,134,890
Employee Entitlements - Leave Accrual	126,660	-	194,529	126,660	-	194,529
	2,557,183	851,092	1,985,982	2,788,292	851,092	2,217,168
Payables for Exchange Transactions	2,557,183	851,092	1,985,982	2,788,292	851,092	2,217,168
	2,557,183	851,092	1,985,982	2,788,292	851,092	2,217,168

The carrying value of payables approximates their fair value.

15. Borrowings

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract Liability due within one year	76,293	76,293	76,293	76,293	76,293	76,293
	76,293	76,293	76,293	76,293	76,293	76,293
Painting Contract Liability due after one year	14,097	59,292	59,292	14,097	59,292	59,292
	14,097	59,292	59,292	14,097	59,292	59,292

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

16. Revenue Received in Advance

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	21,408	739,032	79,117	21,408	739,032	79,117
International Student Fees in Advance	853,669	415,752	616,040	853,669	415,752	616,040
Other revenue in Advance	56,554	-	43,874	56,554	-	43,874
	931,632	1,154,784	739,032	931,632	1,154,784	739,032

17. Provision for Cyclical Maintenance

	2024 Actual \$	School and Group 2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	1,287,086	661,058	990,671
Increase to the Provision During the Year	127,876	200,000	415,981
Use of the Provision During the Year	-	426,028	(119,566)
Provision at the End of the Year	1,414,962	1,287,086	1,287,086
Cyclical Maintenance - Current	357,149	437,778	437,778
Cyclical Maintenance - Non current	1,057,813	849,308	849,308
	1,414,962	1,287,086	1,287,086

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

18. Finance Lease Liability

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	89,553	75,475	75,475	89,553	75,475	75,475
Later than One Year and no Later than Five Years	80,524	92,830	92,830	80,524	92,830	92,830
	170,077	168,305	168,305	170,077	168,305	168,305
Represented by						
Finance lease liability - Current	89,553	75,475	75,475	89,553	75,475	75,475
Finance lease liability - Non-current	80,524	92,830	92,830	80,524	92,830	92,830
	170,077	168,305	168,305	170,077	168,305	168,305

19. Funds held in Trust

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	569,085	-	415,752	569,085	-	415,752
	569,085	-	415,752	569,085	-	415,752

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

20. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 9, and includes retentions on the projects, if applicable.

School and Group

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution	Closing Balances \$
Hub		-	1,982,833	(1,982,833)	-	-
Heating		(8,027)	8,027	-	-	-
H Block Classroom		(46,030)	46,381	(351)	-	-
MOE Weatherightness		334,042	-	(175,000)	-	159,042
Roofing		(9,278)	-	(10,902)	5,297	(14,883)
Asbestos		63,811	-	(9,630)	-	54,181
Sitewide Electrical Investigation		-	15,880	(15,880)	-	-
Floods & Cyclone Gabrielle Project		-	26,198	(26,198)	-	-
		334,518	2,079,319	(2,220,794)	5,297	198,340

In 2024 the Hub project receipt of funds was applied to the recovery of capital works costs. Refer to note 30 for details.

Represented by:

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

213,223
(14,883)

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

Represented by:

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

397,853
(63,335)

21. Related Party Transactions

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

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

22. Remuneration

Key management personnel compensation (School)

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	7,700	4,720
<i>Leadership Team</i>		
Remuneration	3,637,455	3,694,093
Full-time equivalent members	40	35
Total key management personnel remuneration	3,645,155	3,698,813

There are 12 members of the Board excluding the Principal. The Board has held 14 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	250 - 260	260 - 270
Benefits and Other Emoluments	5 - 10	35 - 40
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	20.00	27.00
110 - 120	21.00	18.00
120 - 130	9.00	12.00
130 - 150	5.00	4.00
150 - 160	2.00	2.00
	57.00	63.00

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

23. Compensation and Other Benefits Upon Leaving

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

School	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

25. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of nil (2023:\$6,303,966).

26. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,946,228	334,582	1,145,916	1,946,228	334,582	1,145,993
Receivables	2,111,593	341,758	1,476,648	2,111,593	341,758	1,476,648
Investments - Term Deposits	7,738,825	4,857,783	5,857,783	7,738,825	4,857,783	5,857,783
Total financial assets measured at amortised cost	11,796,646	5,534,123	8,480,346	11,796,646	5,534,123	8,480,423

Financial liabilities measured at amortised cost

Payables	2,557,183	851,092	1,985,982	2,788,292	851,092	2,217,168
Finance Leases	170,077	168,305	168,305	170,077	168,305	168,305
Painting Contract Liability	90,390	135,585	135,585	90,390	135,585	135,585
Total financial liabilities measured at amortised cost	2,817,650	1,154,982	2,289,871	3,048,759	1,154,982	2,521,057

27. Events After Balance Date

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

28. 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		Value of investment \$000	
			2024	2023	2024	2023
Mount Roskill Grammar School Early Childhood Charitable Trust	Early Childhood Education	Auckland, New Zealand	0%	0%	-	77.00

All subsidiaries have been deregistered, the Early Childhood Charitable Trust was deregistered in 2023.

29. Comparatives

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

30. Hub Property Project

	2024 Actual \$	2023 Actual \$
Opening Balance Work In Progress at 1 January 2024	4,234,984	3,444,981
Receipts from the MOE, Reimbursement of work in progress spend	(1,982,833)	(146,100)
Expenses Current Year	71,389	936,103
Distributions to the Ministry of Education	(2,323,540)	-
Balance of Hub Project at 31 December 2024	0	4,234,984

During the 2024 financial year the Hub property project was completed, with the Ministry of Education (MOE) providing to the School (in the 2024 year) final supplementary funding for some of the monies (in amount of \$1,982,833) that the School had already spent. During the 2024 year the School also made a contribution to the MOE (in amount of \$2,323,540) in relation to this Hub property project, which transferred full ownership in the Hub property to the MOE. The construction of the Hub property on the School site was a project led by the MOE. The \$2,323,540 contributed to the MOE came from both reserves that the School had built up over a number of years and from funds raised in the community. While the MOE owns the Hub property on behalf of the Crown, and will fund the School to maintain the Hub property in future years, the School will retain full use of the Hub property.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MT ROSKILL GRAMMAR SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

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

Opinion

We have audited the financial statements of the Parent and Group on pages 2 to 18, that comprise the statements of financial position as at 31 December 2024, the statements of comprehensive revenue and expense, statements of changes in net assets/equity and statements of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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

- present fairly, in all material respects:
 - their financial position as at 31 December 2024; and
 - their 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 18 September 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Kiwi Sport, Analysis of Variance report, Te Tirit o Waitangi report, NCEA Results and Statement of Compliance with Good Employer Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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



Mount Roskill Grammar School

Analysis of Variance

2024

Overarching Targets - Achievement and Attendance_

NCEA Level 1	Target (%)	2023 Result	2024 Result
All year 11 students gaining Level 1	75	71.8	52.5
Year 11 Māori students gaining Level 1	75	56.3	34.1
Year 11 Pasifika students gaining Level 1	75	50.5	24.7
ME.A.R.	75	58.8	30.8

NCEA Level 2	Target (%)	2023 Result	2024 Result
All year 12 students gaining Level 2	75	73.8	74.4
Year 12 Māori students gaining Level 2	75	60.5	57.1
Year 12 Pasifika students gaining Level 2	75	68.4	67.8
ME.A.R.	75	69.2	64.5

NCEA Level 3	Target (%)	2023 Result	2024 Result
All year 13 students gaining Level 3	75	67.3	61.3
Year 13 Māori students gaining Level 3	75	60.0	46.7

University Entrance	Target (%)	2023 Result	2024 Result
All year 13 students gaining UE	55	51.2	43.7
All year 13 Māori students gaining UE	45	25.0	20.0
All year 13 Pasifika students gaining UE	35	23.6	17.3
ME.A.R.	50	46.4	47.1

Scholarship (numbers)	Target	2023 Result	2024 Result
All students gaining scholarship	40	9	27

Attendance	Target(%)	2023 Result	2024 Result
Student attending regularly	60	44.4%	49%

Year 13 Pasifika students gaining Level 3	75	41.7	44.2
ME.A.R.	75	67.9	58.8

2024 Annual Plan - Mātauranga Māori Goal

Background

The refresh of the NZ Curriculum and the national review of NCEA achievement standards (RAS), indicate a shift from acknowledging te Tiriti to understanding and valuing te Tiriti. This shift calls for us to enact shared responsibilities to support Māori language, knowledge, and culture through mana ōrite mō te mātauranga Māori - equal status for mātauranga Māori. It aims to transform the inequities and experiences of schooling and education for Māori learners and their whānau so that ākonga can excel as Māori, in te ao Māori and te ao Pākeha. By providing opportunities for all ākonga to learn te reo, and become increasingly familiar with tikanga, and other forms of mātauranga, ākonga Māori will have a strong and secure sense of their cultural identity, and tauwi/pākeha ākonga will journey toward shared cultural understandings.

A causal inquiry undertaken as part of the junior curriculum review in 2022, highlighted a desire amongst stakeholders to see further opportunities for ākonga to learn about tikanga and te ao Māori. This is further supported by our self-review against the Tiriti o Waitangi and Responsive Curriculum Planning criteria in Te Ara Huarau, ERO's School Improvement Framework. The outcome of our self-review necessitates a continued commitment to developing what ERO describes as "...deep learning in relation to te ao Māori, te reo Māori me ōna tikanga and mātauranga Māori."

Five solution requirements guide the development of solution strategies that support our shift toward mana ōrite mo te mātauranga Māori and increased opportunities for ākonga Māori to succeed as Māori across our Kura:

1. Build staff knowledge of te reo Māori, tikanga, and mātauranga Maori, as well as the confidence and commitment required to create meaningful learning opportunities for ākonga.
2. Provide opportunities for ākonga to engage with mātauranga Māori so they have a greater understanding of te ao Māori.
3. Meaningfully address the requirements of the Review of Achievement Standards (RAS) (identify, plan, teach, and assess opportunities to engage with mātauranga Māori in every subject).
4. Foster Māori succeeding as Māori.
5. Nurture educationally meaningful connections with mana whenua and whānau.

Solution Strategies	Outcome Indicators	Actual Outcomes (Achieved/Partly Achieved/Not Achieved)
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<ul style="list-style-type: none"> Develop a Reo Māori resource of common kupu/rerenga kupu Māori (words/phrases) for all kaiako including yet not limited to - whakataukī/whakatau (proverbs), kupu whakakoia (positive affirmations), kupu tohutohu (instructions). 	<ul style="list-style-type: none"> All teaching staff report increased use of kupu/rerenga kupu Māori and/or the range of kupu Māori they use in classes. Ākonga/students voice collected before and after initiative indicates increased use of reo Māori across Kura. 	<p>Partially Achieved</p> <p>The development, progression and prevalence of te reo Māori across the kura continues. There is a commitment from staff to improve their kete in terms of reo Māori in the classroom, however the commitment is for individual teachers to make and the resources and support are available to encourage this to continue.</p> <p>Student voice data - although a small sample size - indicated an improvement in the frequency of Te Reo for some teachers in the classroom.</p> <p>44 teachers responded to the end of year survey. The majority of teachers expressed gratitude for the support and resources provided, with a strong appreciation for leadership and the collaborative approach to integrating Māori cultural practices. Although they also indicated that Te Reo Māori in the classroom was the area that ranked lowest of the four areas in the self assessment tool.</p> <p>Appendix 1 - Mātauranga Māori Survey Data</p>
<ul style="list-style-type: none"> Teachers of level 1 courses complete a self-review of the opportunities they will provide for learners to engage with mātauranga Māori. 	<ul style="list-style-type: none"> Links to teacher's documents are completed and accessible here by the end of week 4. Documents colour coded to identify descriptors that are being fully and partially addressed. 	<p>Achieved</p> <p>10 Level 1 teachers across 7 departments completed their self-assessments and worked alongside FSM to be observed on their use of Mātauranga in their lessons.</p> <p>Teacher Mātauranga Māori Self-Assessment Tool</p>
<ul style="list-style-type: none"> Observation template developed, and training for observers provided. 	<ul style="list-style-type: none"> Observers know what to look for and how to record data using template. Observers know how to present data, provide feedback, and support teachers to identify and/or co-construct next steps. 	<p>Partially Achieved.</p> <p>A template was developed by FSM that enables teachers to be observed against the rubric and improve areas that have been identified using the self assessment tool.</p> <p>A lack of training or resourcing for a larger group of observers meant that this work mainly fell towards FSM in her role.</p> <p>Developing an observation rubric will be a strong part of Teaching to the North East focus in 2025.</p>
<ul style="list-style-type: none"> Observation used to identify the opportunities that students have to engage with mātauranga Māori in year 11 courses. 	<ul style="list-style-type: none"> All focus group teachers deliver learning opportunities that fully address three or more of the bold descriptors in our self-review tool. 	<p>Partially Achieved</p> <p>Observation data in 2024 shows application of resourcing, teacher-led kaupapa and teacher-directed use of Te Reo, Karakia, Whakatauki and key kupu relevant to classroom subjects as strong themes. Observations have been offered to staff to lead on from 2023, provide targeted coaching and one-on-one support. Each teacher observed has their own professional data and documents to reflect on and use.</p>

	Teacher Mātauranga Māori Self-Assessment Tool	10 kaiako have engaged with FSM to complete observations and improve in the areas they have identified in their Mātauranga Māori self assessment. Using an observation rubric will be a strong part of Teaching to the North East focus in 2025.
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Goal 2 - Improving Literacy Levels

Background

In 2024 a new set of externally assessed literacy and numeracy standards will be implemented as part of the national review of NCEA. Incoming Year 9 cohort data shows that approximately 55% of students arrive at MRGS below age-expected levels for literacy and numeracy. Achievement data for Years 9 and 10 suggests that our programme of teaching and learning is not yet closing the achievement gap for these students. If this achievement gap is left unaddressed, the current NCEA achievement levels of 86% passing at Level 1 will not be sustained, when the externally assessed literacy and numeracy standards are implemented in 2024.

A focus on accelerated literacy and numeracy learning for students operating below will support achievement from junior to senior levels. The numeracy co-requisite tests mathematical concepts but the content of the test is mainly word problems. This means that literacy ability is critical to passing the numeracy co-requisite. In 2024, we have identified three key areas of focus to improve literacy levels: systematic use of diagnostic data, professional learning on specific literacy strategies, and clear pathways to support students below age expected levels.

Solution strategies	Outcome Indicators	Actual Outcomes (Achieved/Partly Achieved/Not Achieved)
1. Strengthen our collection and use of diagnostic data in Literacy and Numeracy		
All Year 9 and 10 students will sit PAT tests at the beginning and end of each Year in the junior school.	All students will have baseline diagnostic data available on Kamar that will be updated as they move through Year 9 and 10.	<p>Partially achieved.</p> <p>Year 9 and 10 students sat PAT's in Math and English in term 1, with results published on Kamar. A plan to ensure a higher percentage of students complete testing has been developed and will be implemented in 2025.</p> <p>Year 9 PAT:</p> <ul style="list-style-type: none"> - 84% of students sat the English PAT - 86% of students sat the Maths PAT <p>Year 10 PAT:</p> <ul style="list-style-type: none"> - 76% of students sat the English PAT - 70% of students sat the Maths PAT

		<p>In response to concerns about over-testing junior students, we reviewed our current testing and adjusted our testing plan in junior Maths and English for 2025. From 2025, we will replace PAT testing with e-asTTle. Students will sit tests in Maths and English in term 1 and term 3. e-asTTle is used in most of our intermediate feeder schools so students will be able to track their progress from years 7 and 8 into years 9 and 10, and data can be easily accessed by students online.</p>
<p>Introduce e-asTTle across Maths and English as a tool to determine what a student knows now and what they can learn next.</p>	<p>All students will have access to their e-asTTle accounts so they can track their progress.</p>	<p>Partially achieved</p> <p>e-asTTle was trialled in Year 9 Numeracy classes and all year 9 English classes sat a Reading test in term 1.</p> <p>Further professional development is needed to upskill staff in developing and delivering the tests and supporting students to review their progress data online - this will be provided in 2025.</p> <p>e-asTTle will be used twice yearly in Maths and English from 2025. Teachers may also use it for formative assessment outside of the set tests.</p>
<p>Incorporate “I can” learning checklists into junior Maths, and English teaching programmes.</p> <p>The main focus of these documents are the knowledge and skills that underpin readiness for the co-requisites.</p>	<p>Students can use “I can” check lists and conjunction with e-asTTle tests to identify where they are at with their learning and what their next steps are.</p>	<p>Achieved.</p> <p>‘I can’ checklists have been incorporated into junior English and Maths courses to help students identify their progress and next steps.</p> <p>The English department incorporated ‘I can’ checklists into slideshows used with junior classes as part of literacy-focused ‘Hei Mahi/Do Now’ activities that they piloted in two year 9 classes and then rolled out to all year 10 classes in the second semester.</p> <p>The Math department developed a mix of hard copy and slideshow ‘I can’ checklists utilised by all staff with junior classes.</p> <p>As e-asTTle testing is rolled out across the junior Math and English programs in 2025 teachers will support students to access e-asTTle data and use it to reflect on their</p>

		learning progress and help determine next steps.
2. Professional Learning on explicit teaching of Literacy Strategies		
<p>Provide downloadable PLD resources on selected structured literacy strategies that can be used for department PLD sessions.</p> <p>Work with HODs to support the integration of these resources into junior teaching programmes.</p>	<p>All year 9 and 10 core classes provide opportunities for students to use high quality literacy strategies. Resources can be found in Department planning documents.</p> <p>Staff have been provided with explicit teaching of literacy strategies.</p>	<p>Achieved.</p> <p>Our Literacy and Numeracy team designed and facilitated seven professional learning sessions on high-impact literacy strategies. Resources and templates to support staff understanding have been published on our intranet. Departments have planned where, how, and when to integrate strategies into their courses and added resources to course documentation.</p> <p>Professional Learning Sessions:</p> <ul style="list-style-type: none"> • Week 9, Term 1: Sentence Structures (P.E.E.L.) • Weeks 2 and 7, Term 2: Vocabulary (TIP charts, Word Walls), Understanding the Reading Co-requisite exam • Week 5, Term 3: Integrating Vocabulary and P.E.E.L. into junior units • Weeks 2-4, Term 4: Effective Reading Strategies (Activating prior knowledge, Annotating texts, Three-level Guides)
3. Expand Literacy and Numeracy support pathways to ensure all students can pass the co-requisites by Year 13		

Develop a clear system to use data including e-asttle to determine student readiness to sit co-requisite testing.	<p>Policy developed regarding when students sit the co-req CAA's (Common Assessment Activities)</p> <p>Students and whānau receive clear communication regarding where the students are in relation to the co-requisite standard and when they are best positioned to sit the test.</p>	<p>Partially achieved.</p> <p>The development and implementation of policy regarding when students sit the co-requisite has been positive. Communication regarding the co-requisite opportunities and results has been delivered via subject teachers, emails, assemblies, mentoring meetings, and NZQA information events and will continue in 2025. The timeliness of communication will be improved in 2025 as we are not in the process of developing plans and policies and have more clarity about what will happen and when.</p> <p>Students will be recommended entry into co-requisite CAA's based on different criteria at each year level. All students will be enrolled for exams so they can choose to sit the CAA's even if this goes against our 'readiness' recommendations.</p> <p>ESOL students: it will be recommended that students in NL classes do not sit the CAA's but they will be able to choose to enter if they want to.</p> <p>Year 10: all students are entered into the co-requisite exams in term 3. This gives students experience sitting the exams and provides us with good feedback on which strands of the assessment students need support with if they don't pass.</p> <p>Year 11: Students without the co-requisite will receive literacy support in 11ENG1L in preparation for sitting the term 2 CAA's. Term 2 CAA results will determine which students should resit in term 3. Only students who received mostly 'weak' results for each strand of the exam will be recommended to resit in term 3.</p> <p>Year 12: Results from the term 3, year 11 CAA's will determine which students we recommend to sit the term 2 exams in 2025. Results from the term 2 exams in 2025 will be used to determine recommended entries for term 3. Only students who received mostly 'weak' results for each strand of the exam will be recommended to resit in term 3.</p> <p>Year 13: all students will sit the CAA's in terms 2 and term 3 as this is their last opportunity to gain the co-requisite via the CAA's.</p> <table><tr><th colspan="5">Year 10 students who passed the CAA in 2024</th></tr><tr><th>Ethnicity</th><th>All</th><th>Māori</th><th>Pasifika</th><th>M.E.A.R. (MELAA)</th></tr><tr><td>CAA Literacy</td><td>121</td><td>12</td><td>15</td><td>10</td></tr></table>	Year 10 students who passed the CAA in 2024					Ethnicity	All	Māori	Pasifika	M.E.A.R. (MELAA)	CAA Literacy	121	12	15	10
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Review the Course pathways in Maths and English including considering options for numeracy support in Year 10 and senior applied communication courses.	<p>Specialist support is available for all students below age expected levels from 2025.</p> <p>Senior students have access to a learning pathway that supports their ability to pass level one literacy and numeracy right through to the end of year 13 from 2025.</p>	<p>Achieved</p> <p>A review of course pathways in Maths and English was undertaken and a plan for specialist support for students with below age-expected literacy levels developed. From 2025 literacy and numeracy support will be available at all year levels in varying formats. This will include our new 9LIT2 course targeted to students who test at stanine 3 at the start of year 9. For students in years 11- 13 support is available via English and Maths courses and literacy and numeracy workshops.</p>																																			
<p>Interventions to support acceleration in literacy are identified and implemented in response to 2023 Writing co-req achievement data.</p> <p>Training to support the delivery of extended literacy support pathways from 2025 is provided for relevant staff.</p>	<p>Literacy interventions are provided for target students in 2024.</p> <p>All students who did not provide adequate evidence in one area of the writing CAA pass the CAA in 2024.</p> <p>Expert structured literacy groups are trained in strategies that will accelerate literacy, ready for 2025.</p>	<p>Partially Achieved.</p> <p>14 of the 28 students who had provided sufficient evidence for all but one criteria of the Writing CAA in 2023 passed the Writing CAA in 2024. 16 of these 28 students gained Literacy in 2024 through the additional standards rather than passing both the Reading and Writing CAA.</p> <p>Weekly literacy Workshops were provided throughout terms 2 and 3 and offered to all students who did not have the co-requisite qualification. These workshops will be offered again in 2025.</p>																																			

		All teaching staff have received professional development around key literacy strategies and the English department has provided additional support to staff of their junior classes. Our Literacy Within School Leader has developed a unit plan and resources to support the delivery of the 9LIT2 course (for students who test at stanine 3 for literacy) and will support the other staff teaching this course throughout 2025.
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Goal 3 Learning Focused Culture

Background

A learning focused culture in our classrooms is central to building a positive school culture. There are significant issues with attendance in two key areas - lateness and onsite truancy. It is felt that we are at a place where we can build on the foundation of 2023 and work specifically on these two areas.

Our Strategic Plan calls for a Pastoral Review of our systems. It is felt that this work sits within the Learning Focused Culture space and provides this group with an opportunity to review the systems within the pastoral network, wider behaviour across the school and Restorative Practices. This review will be implemented using the CCPS model.

In-school truancy has a negative impact on school tone and student learning. The most accurate number of onsite truanies is hard to pinpoint due to attendance coding. There are however a number of students that are known to the deans who engage in onsite truancy regularly. Anecdotally, these students have a significant impact on teachers' perception of the problem. 219 students have received a Kamar pastoral for truancy this year. The ideal situation is that all students that are at school are in class, on time. We need a clear process for how to deal with on-site truancy.

Lateness to class is seen as a hindrance to establishing a Learning Focused Culture in classes because of the disruption that it creates at the start of the lesson. We aspire for all students to arrive at lessons on time or have a justified reason for being late. There is a consistent process for dealing with late students.

Solution strategies	Outcome Indicators	Actual Outcomes
1. a). Attendance - onsite truancy		
<p>A target group of Year 10 - 13 students are identified by each house, their attendance is closely monitored, regularly communicated with student, whānau and external agencies where appropriate.</p> <p>Effectiveness is reviewed and ideas for wider implementation considered.</p>	<p>Target group attendance improves from previous year.</p> <p>Reduction in periods marked?</p> <p>Student's not seen truanting during lessons using camera data and teacher voice.</p>	<p>Partially achieved</p> <p>This strategy was not consistently effective. Where Deans did keep close contact with their Year 10 - 13 students with a history of onsite truancy there was some success seen with shifting to positive engagement. The key strategies which were effective include close monitoring and relationship building between Deans, students and whānau, ACES referrals, strong support in place.</p> <p>Creating consistency across our Deans teams to prioritise truancy will be a work on next year. A whānau like environment through teaching to the North East will better engage our students in lessons.</p>

		The Ministry system for marking attendance changed, so we have been unable to track the number of periods marked ?.
Each year 10 - 13 Kaiako has one student who has a history of truancy from previous years. Kaiako are to track students' attendance, and have a conversation with the student once per week during hui ako where “?” are discussed and goals are set and checked.	<p>Kaiako has weekly contact home with whānau of targeted student, recorded in kamar.</p> <p>Kaiako has weekly conversations with student about their attendance, recorded in kamar.</p>	<p>Not achieved</p> <p>Kaiako were inconsistent in implementing this, and it was not something that the Deans prioritised to uphold. This did not prove to be an effective implementation strategy.</p>
1. b). Attendance - lateness		
<p>Gather student voice to create a causal analysis of lateness.</p> <p>Gather teacher voice to identify outcome indicators and check accuracy of data.</p> <p>Gather whānau voice to create causal analysis of lateness to school.</p>	<p>Reduction in observed lateness using camera observation and teacher voice.</p> <p>Once the accuracy of teachers marking lates as L on Kamar is established, a reduction in the number of Ls.</p>	<p>Partially Achieved</p> <p>We were able to gather student voices to ascertain reasons for lateness. Interestingly, there was an assumed correlation between out of zone students and lateness, however our data gathering proved this to be incorrect. Of those surveyed, the most common reason for lateness was sleeping in - 33%. 22% of students stated traffic, 18% had transport issues. 15% of students had “other” reasons, which included working late, siblings, helping family, and uniform. Only 7% referred to the distance they had to travel to get to school on time being the reason for lateness.</p> <p>We do not have valid information from teachers or whānau to give us their perspectives.</p>
Develop a consistent process across the school that is effective in addressing lateness to class.	<p>Reduction of lateness and interruption to the start of lessons.</p> <p>Students respond appropriately to being late to lessons.</p>	<p>Not achieved.</p> <p>Having a consistent approach to this across the school will be important to support creating a whānau like context in our classrooms, so we can maintain high expectations, in a restorative, inclusive manner.</p>

Communication with families about educational consequences of lateness.	Parents/caregivers receive ongoing information about their child's attendance and the educational consequences of lateness on their learning.	Achieved Ongoing communication about attendance was provided to families on an individual, whānau and school wide level. There was ongoing messaging about attendance in School, House and Year Level assemblies. As much as possible, attendance was included in whānau hui. Attendance was included in Mentoring and Report Evenings. Whānau and students continued to receive weekly emails about their child's attendance statistics. Students were challenged to look at this information and identify areas for improvement or consistency.
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2. Pastoral Review		Actual Outcomes
<p>Carry out a review of our Pastoral System, which includes</p> <ul style="list-style-type: none"> Review previous pastoral review, JNW, SKF, CLL, CWC. Consultation with staff, whānau and students. Considers all aspects of the pastoral system. Review of the impact and effectiveness of Restorative Practices. Looking at behaviour management in lessons Identifying barriers to learning that impact our most at-risk learners. 	<p>Review completed with recommendations for 2025 that include:</p> <p>Staff and student actions that ensure positive learning focussed routines across every classroom.</p> <p>Strengthen the systems of the pastoral network.</p> <p>Provide greater provision for response to pastoral issues.</p>	<p>Achieved</p> <p>Our pastoral review was completed by Māia Centre for Social Justice in Education. We received this review at the end of Term 3, which included 4 key recommendations. These recommendations were:</p> <ol style="list-style-type: none"> The school needs a deliberate and well structured pastoral communication system that includes clarity on everyone's roles in the pastoral system, a clear follow up procedure, clarity on what pastoral records are used for and what the feedback loop is. There is a need for ongoing, schoolwide professional development in restorative justice which is consistently applied across the school, and addressing the varying levels of training and knowledge in this kaupapa. There is a need for strong, wraparound support and resources for the deans and the deaning system. How can we support and resource the deans and deans centre. There is a need for culturally sustaining pedagogy across the school. <p>Work towards these recommendations has begun already, and will continue into 2025. We are working towards becoming a teaching to the North East school, which addressed recommendation 2 and 4.</p> <p>Meetings and the beginning of solution findings have begun with Heads of Departments</p>

		<p>and Deans to discuss an approach to recommendation 1.</p> <p>We aim to work alongside Deans in 2025 to discuss strategies for recommendation 3. It is felt that becoming a teaching to the North East school, and strengthening our restorative justice capabilities will improve recommendation 3 also.</p>
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Goal 4 Assessment for Learning

Background

Assessment for Learning (AFL) is a high impact teaching strategy supported by international research. AFL enables students and teachers to be clear about the learning to be undertaken, and students to develop agency in their learning. In 2022 a school wide review was carried out to understand the effectiveness of AFL implementation by teachers. We found that students experienced highly variable practice and this is the problem we want to address in 2023. We undertook a causal inquiry using teacher and student surveys and identified key issues such as limited teacher knowledge about AFL, a lack of clarity from leaders about the expected standard, and ineffective ongoing feedback to teachers. Having identified the major causes we were able to specify what was required to solve the problem. The decision was made to run a pilot programme in two departments, English and Health/PE to enact these solutions; teacher knowledge building and feedback to teachers on their planning and practice. Building teacher knowledge and increasing confidence to receive feedback was successful, however, the decision was made that unit planning didn't need to follow a template, as long as it had core AFL elements covered. This plan for 2024 focuses on the extension of the pilot programme to more departments following a reviewed model. The original departments will continue to be involved, Phase 2, with a focus on embedding practice.

Work of departments improves teacher pedagogy and therefore student outcomes:

Evaluation Associates will report teacher practice shows a positive shift through the stages of the AFL matrix (Being Clear About What Is To Be Learnt)

Solution strategies for AFL Pilot		Outcome Indicators	Actual Outcomes (Achieved/Partly Achieved/Not Achieved)
1. Staff knowledge building			
1.1	Increase number of departments undertaking AFL pilot.	More students experience AFL strategies in the classroom.	<p>Achieved</p> <p>The number of departments undertaking AFL increased from two to five. The Mathematics, Te Reo Māori and Food departments joined the existing pilot departments of English and Health/PE. This increased the number of teachers undertaking AFL professional learning, implementation, observations and reflection from 28 teachers to 51 teachers.</p>
1.2	Facilitator and Effective Teaching Team ETT teach/model core concepts of AFL.	Between the start and end of the pilot, students will report increased clarity by and feedback from teachers.	<p>Achieved</p> <p>Student voice showed a 5% and 10% increase in clarity and feedback respectively in English and Health/PE. The other departments</p>

		The standard of at least 80% of phase 1 teachers meeting the standard for clarity, and of phase 2 teachers meeting the standard for feedback was surpassed.															
1.3 Facilitators, ETT, department members teach/model AFL teaching practice.	Teacher practice shows a positive shift through the stages of the AFL matrix.	<p>Achieved</p> <p>The AFL matrix has four stages. The statistics show the following positive shift in staff moving from the lower end of the matrix to the more competent higher end of the matrix. To note, when initial data is gathered teachers new to the pilot tend to overestimate their capability and this is followed by an implementation dip, and then subsequent increase.</p> <table border="1"> <thead> <tr> <th>Stage</th><th>Start of pilot</th><th>End of pilot</th></tr> </thead> <tbody> <tr> <td>1</td><td>3%</td><td>1%</td></tr> <tr> <td>2</td><td>37.5%</td><td>15.5%</td></tr> <tr> <td>3</td><td>46%</td><td>59.5%</td></tr> <tr> <td>4</td><td>13%</td><td>23%</td></tr> </tbody> </table>	Stage	Start of pilot	End of pilot	1	3%	1%	2	37.5%	15.5%	3	46%	59.5%	4	13%	23%
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1.4 Increase knowledge of effective observation practice.	100% of HOD/ETT/identified teachers meet the required standard.	<p>Partially Achieved</p> <p>All teachers within the five pilot departments undertook professional learning on the observation process.</p> <p>100% of identified staff were trained in Practice Analysis Conversations (PAC).</p> <p>A full cycle of observations were not completed for all who were trained.</p>															
1.5 Checklist for Unit planning created.	AFL based unit planning is consistently implemented within pilot departments.	<p>Achieved</p> <p>Unit planning checklist was created. Every unit for the new year 11 standards in English and Health/PE were designed using AFL. The departments added in 2024 were not far enough along the process to enact the unit planning.</p>															
2. Feedback to teachers on their practice																	
2.1 Increase capacity of staff able to undertake practice analysis conversations (PAC).	100% of all pilot HODs, ETT, and identified teachers report increased knowledge and confidence in undertaking	<p>Achieved</p> <p>All identified teachers undertaking PACs were observed meeting the required standard and 100% increased knowledge and confidence in both modelling and practising an effective observation cycle.</p>															

	effective observations.	
2.2 Implement an observation cycle within pilot departments.	100% of teachers show improved AFL practise of clarity in the classroom (phase 1) feedback (phase 2)	<p>Partially Achieved</p> <p>100% of teachers involved in the pilot were observed practising AFL strategies. The one year pilot teachers (phase one) showed improved clarity and the two year pilot teachers (phase 2) showed improved feedback to students. The cycle of observations was established but not sustained across all pilot departments. All teachers received feedback from at least one person, however, the intended feedback from a range of people was not met.</p>

Mount Roskill Grammar Schools

NCEA Results 2024

Below are the NCEA results from the NZQA website.

Source: www.nzqa.govt.nz Downloaded 18/02/25

NZQA Statistics:

Literacy and Numeracy

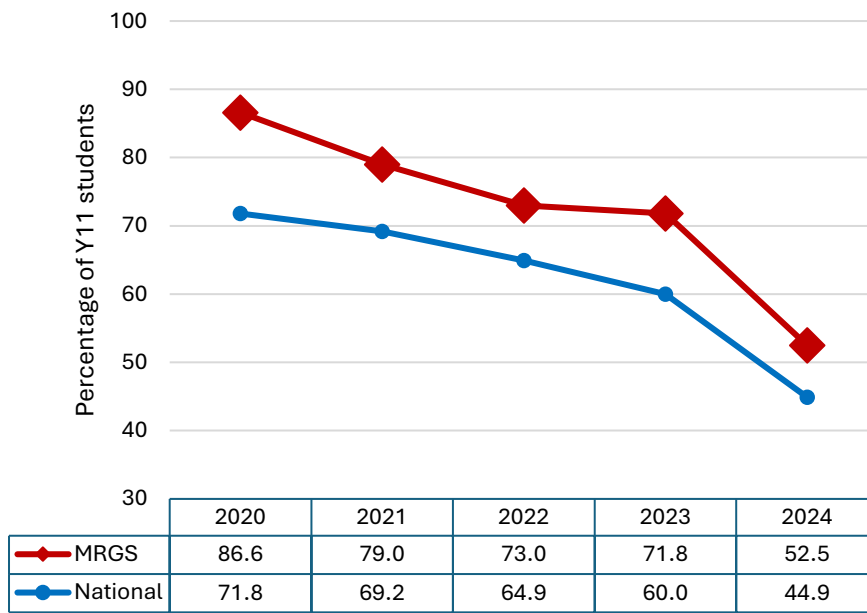
NCEA, NCEA Endorsements, and UE

PAROT graphs – NCEA results

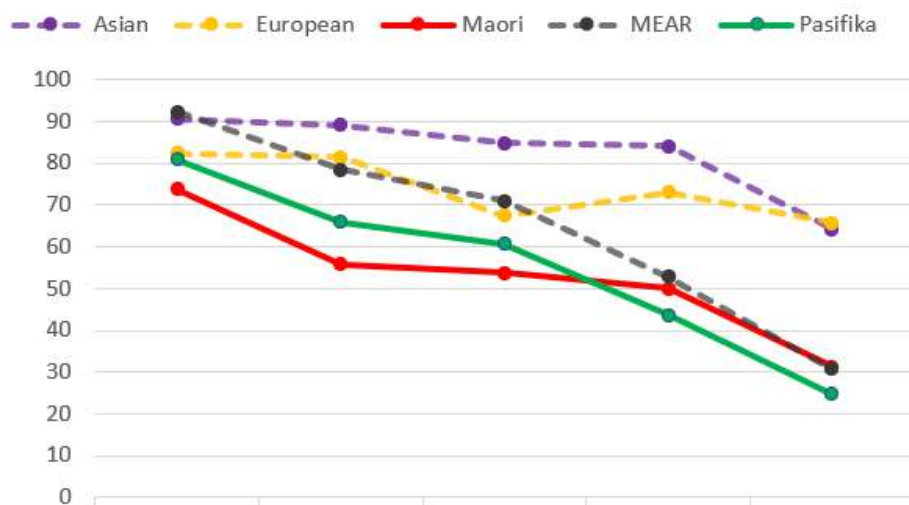
<https://www.parot.nz/teacher.php?school=0074#>

Feb 18, 2025

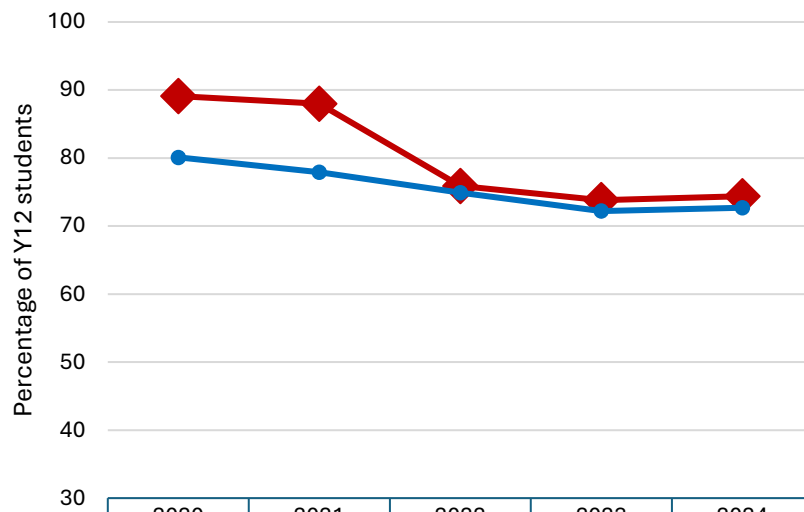
NCEA Level 1 pass rate - Year 11



MRGS L1 Pass - split by ethnicity

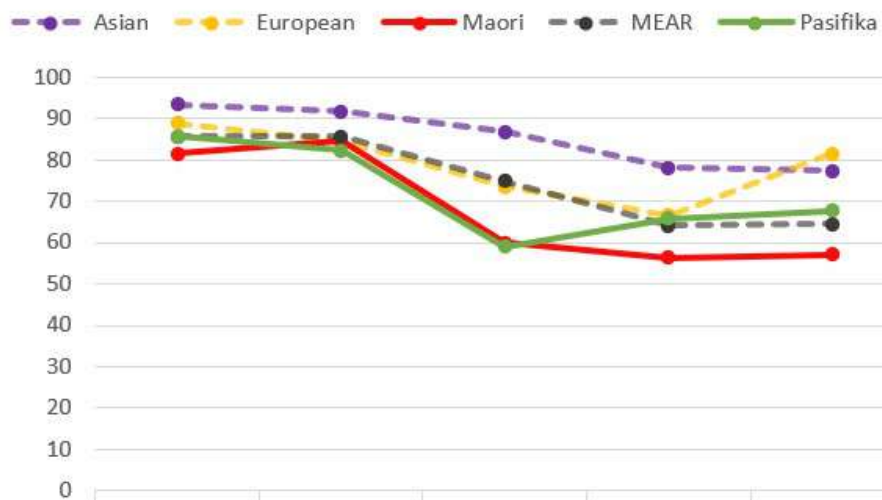


NCEA Level 2 pass rate - Year 12

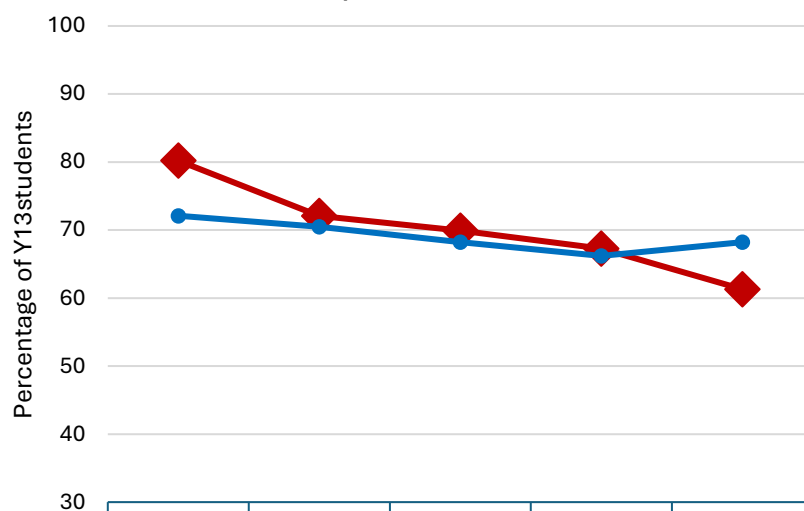


	2020	2021	2022	2023	2024
MRGS	89.1	88	75.9	73.8	74.4
National	80.1	77.9	74.9	72.2	72.7

MRGS L2 Pass - split by ethnicity

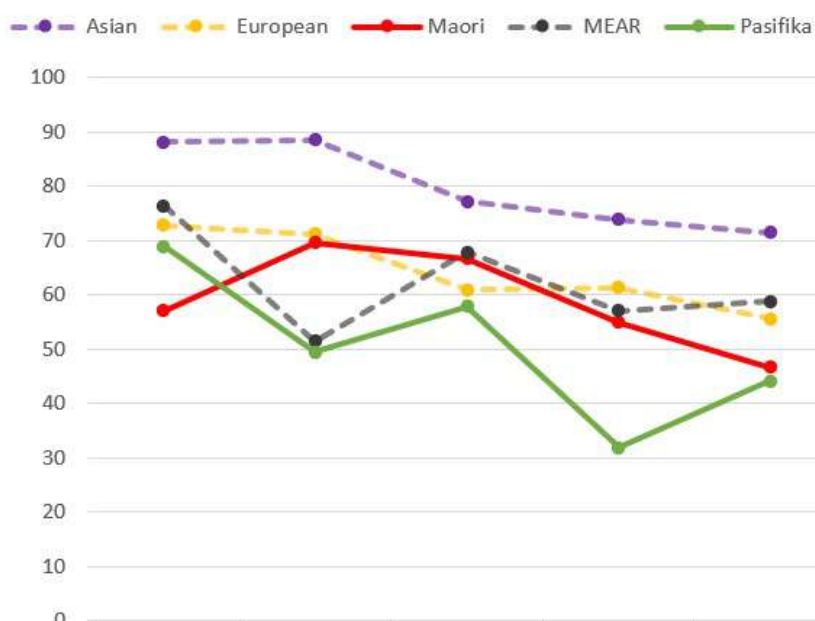


NCEA Level 3 pass rate - Year 13

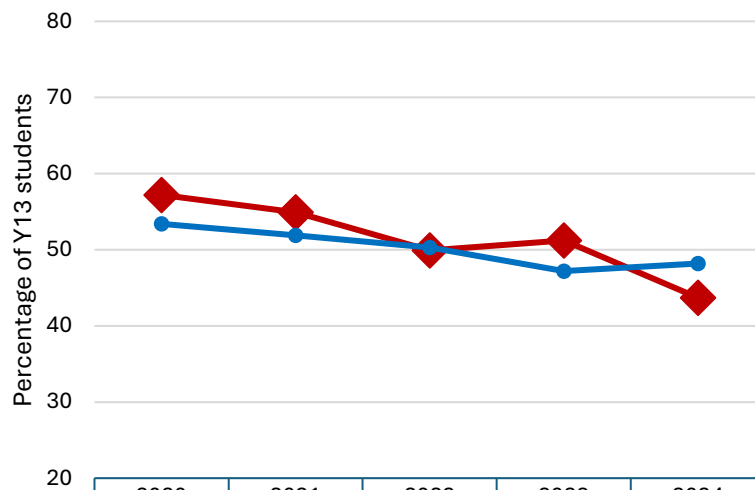


	2020	2021	2022	2023	2024
MRGS	80.2	72.1	69.9	67.3	61.3
National	72.1	70.5	68.2	66.2	68.2

MRGS L3 Pass - split by ethnicity

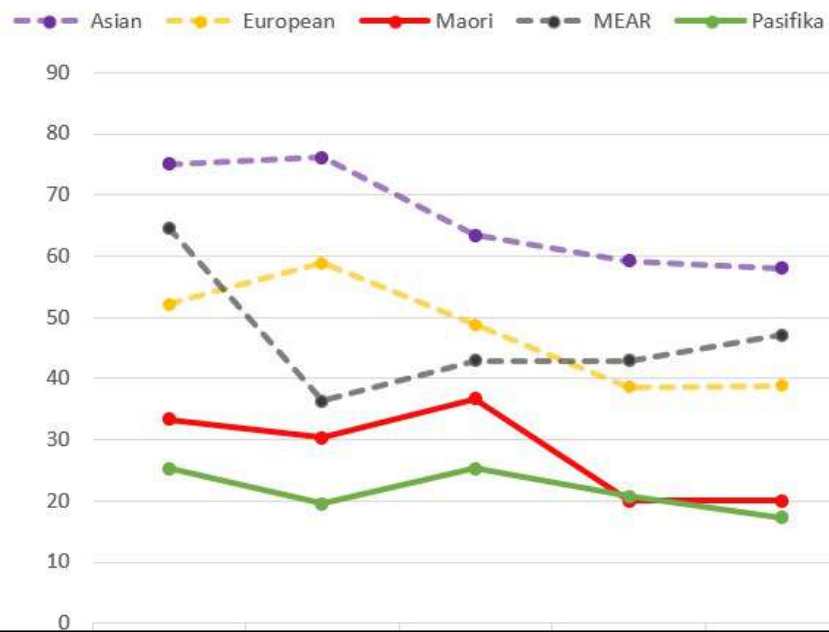


UE pass rate Y13



	2020	2021	2022	2023	2024
MRGS	57.2	54.9	49.9	51.2	43.7
National	53.4	51.9	50.3	47.2	48.2

MRGS UE pass - split by ethnicity

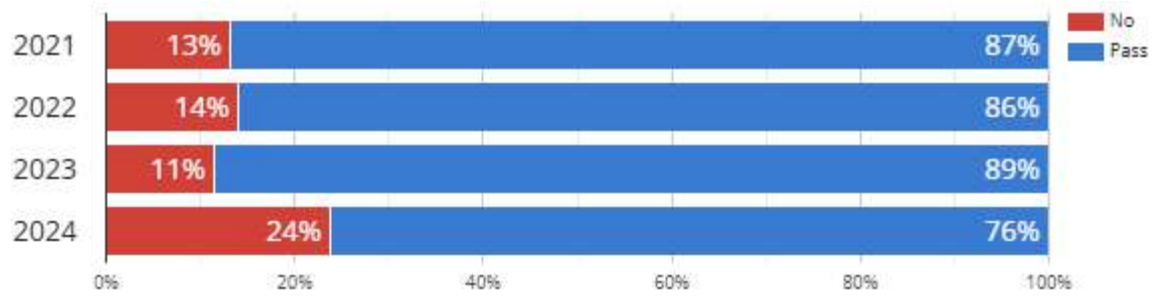


Maori and Pasifika Achievement

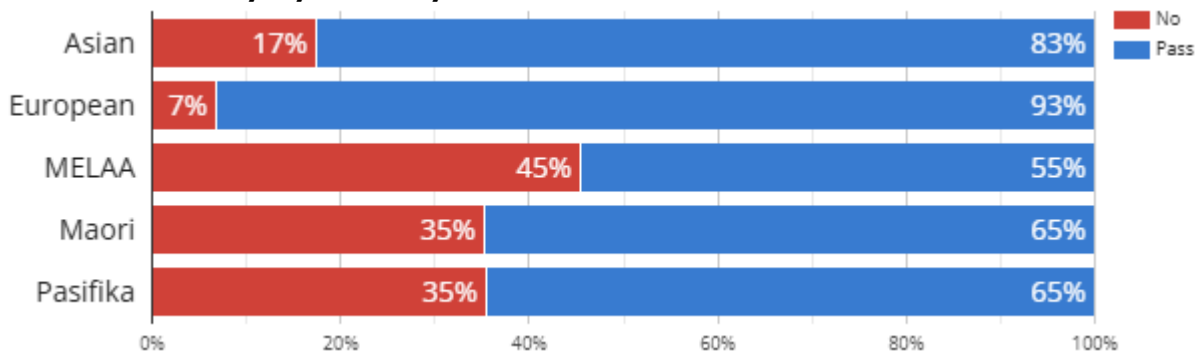
Yr 11 – L1 NCEA	<div>Yr 11 Level 1 NZ Maori</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>MRGS</td><td>55.9</td><td>53.8</td><td>50.0</td><td>31.4</td></tr><tr><td>National</td><td>57.7</td><td>53.9</td><td>49.6</td><td>37.6</td></tr></table></div>		2021	2022	2023	2024	MRGS	55.9	53.8	50.0	31.4	National	57.7	53.9	49.6	37.6	<div>Yr 11 Level 1 Pasifika</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>MRGS</td><td>65.9</td><td>60.7</td><td>43.6</td><td>24.7</td></tr><tr><td>National</td><td>62.3</td><td>56.6</td><td>49.9</td><td>35.8</td></tr></table></div>		2021	2022	2023	2024	MRGS	65.9	60.7	43.6	24.7	National	62.3	56.6	49.9	35.8
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Yr 13 – L3 NCEA	<div>Yr 13 Level 3 NZ Maori</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>MRGS</td><td>69.6</td><td>52.4</td><td>55.0</td><td>43.0</td></tr><tr><td>National</td><td>61.4</td><td>54.5</td><td>52.6</td><td>54.0</td></tr></table></div>		2021	2022	2023	2024	MRGS	69.6	52.4	55.0	43.0	National	61.4	54.5	52.6	54.0	<div>Yr 13 Level 3 Pasifika</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>MRGS</td><td>48.5</td><td>57.9</td><td>40.3</td><td>41.3</td></tr><tr><td>National</td><td>63.8</td><td>58.1</td><td>58.1</td><td>61.3</td></tr></table></div>		2021	2022	2023	2024	MRGS	48.5	57.9	40.3	41.3	National	63.8	58.1	58.1	61.3
	2021	2022	2023	2024																												
MRGS	69.6	52.4	55.0	43.0																												
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Yr 13 – UE	<div>Yr 13 UE NZ Maori</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2022</td></tr><tr><td>MRGS</td><td>30.4</td><td>36.7</td><td>25.0</td><td>16.7</td></tr><tr><td>National</td><td>31</td><td>30.4</td><td>30.5</td><td>29.1</td></tr></table></div>		2021	2022	2023	2022	MRGS	30.4	36.7	25.0	16.7	National	31	30.4	30.5	29.1	<div>Yr 13 UE Pasifika</div> <div><div><div>Percentage pass rates</div><div><div></div><div></div></div><div><div></div><div></div></div></div><table><tr><td></td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>MRGS</td><td>19.6</td><td>25.3</td><td>23.7</td><td>22.4</td></tr><tr><td>National</td><td>32.4</td><td>28.2</td><td>29.3</td><td>29.4</td></tr></table></div>		2021	2022	2023	2024	MRGS	19.6	25.3	23.7	22.4	National	32.4	28.2	29.3	29.4
	2021	2022	2023	2022																												
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PAROT NCEA summaries

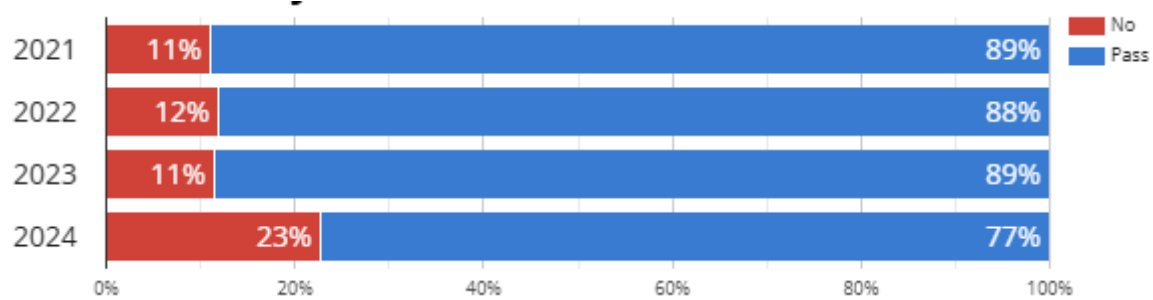
Y11 L1 Literacy



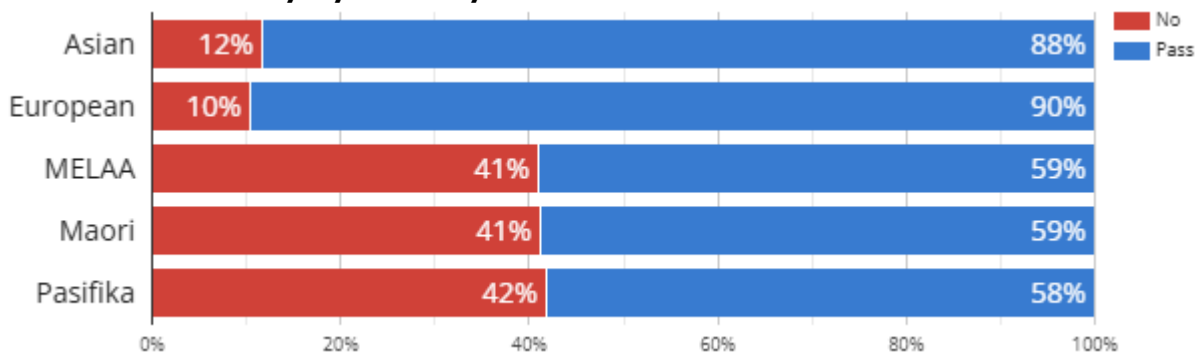
Y11 2024 Literacy by Ethnicity



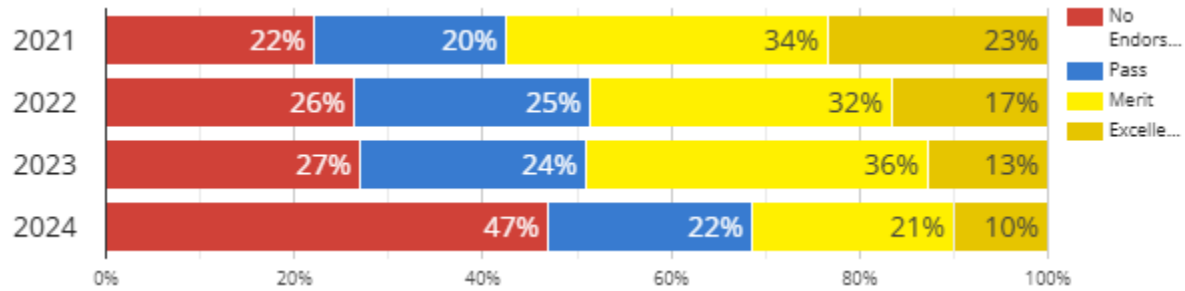
Y11 L1 Numeracy



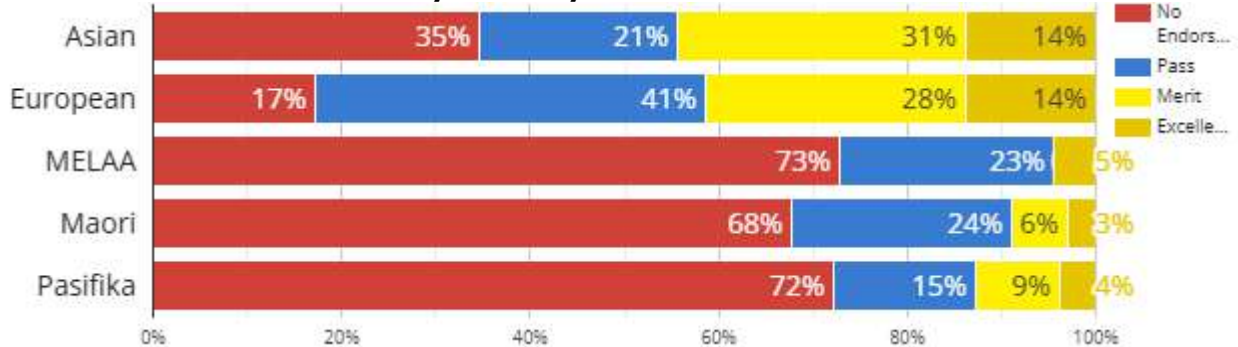
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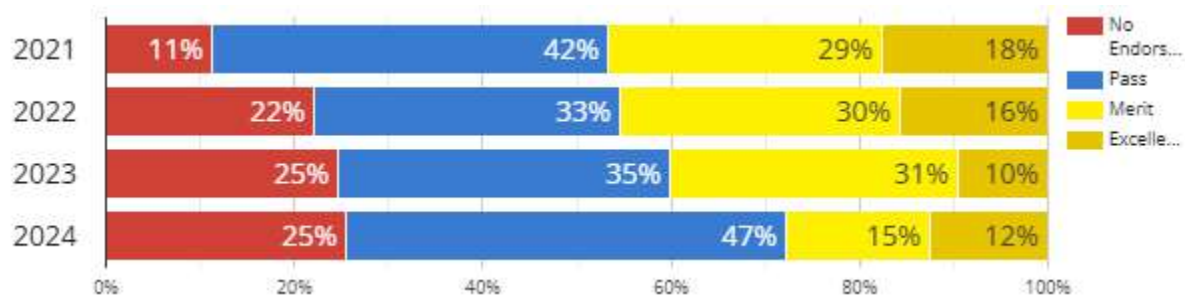
Y11 L1 Endorsements



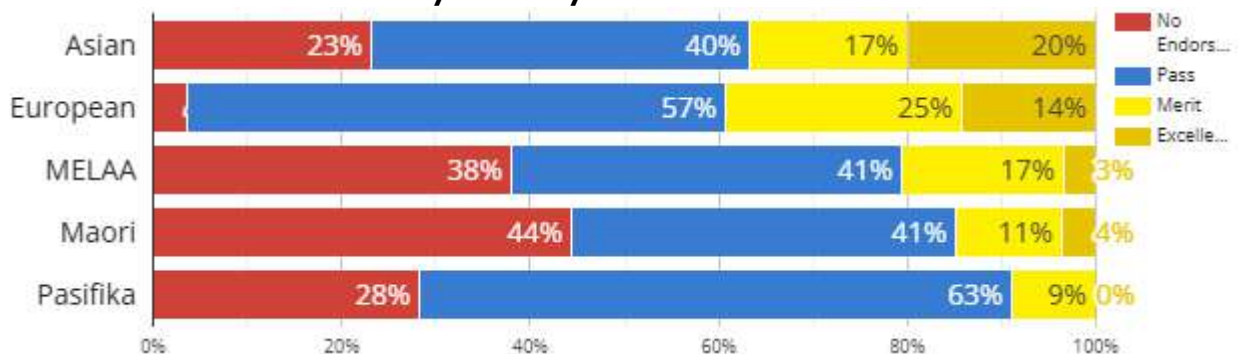
Y11 2024 L1 Endorsements by Ethnicity



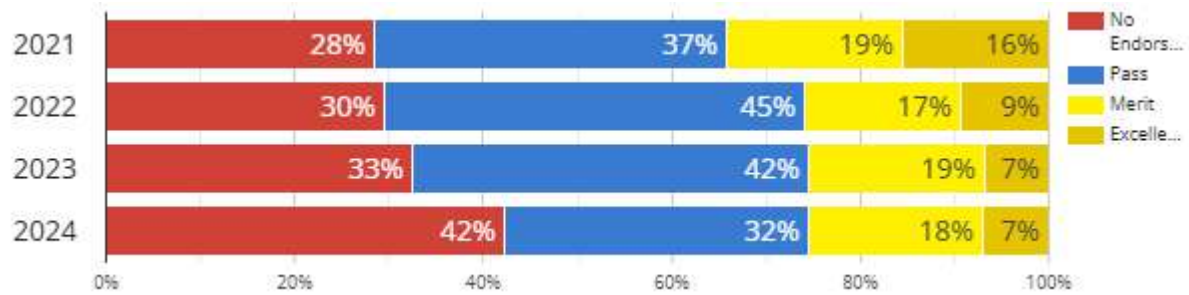
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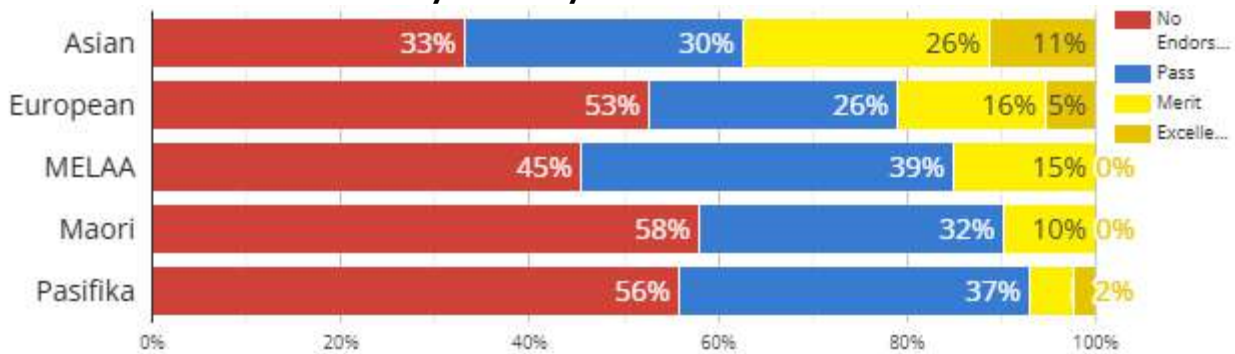
Y12 2024 L2 Endorsements by Ethnicity



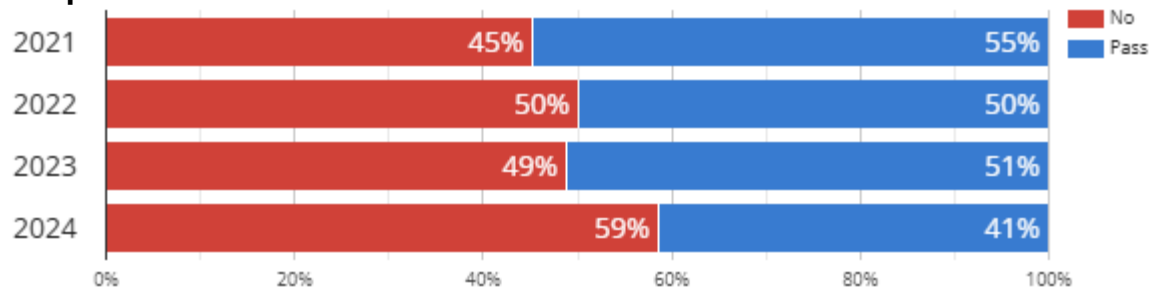
Y13 L3 Endorsements



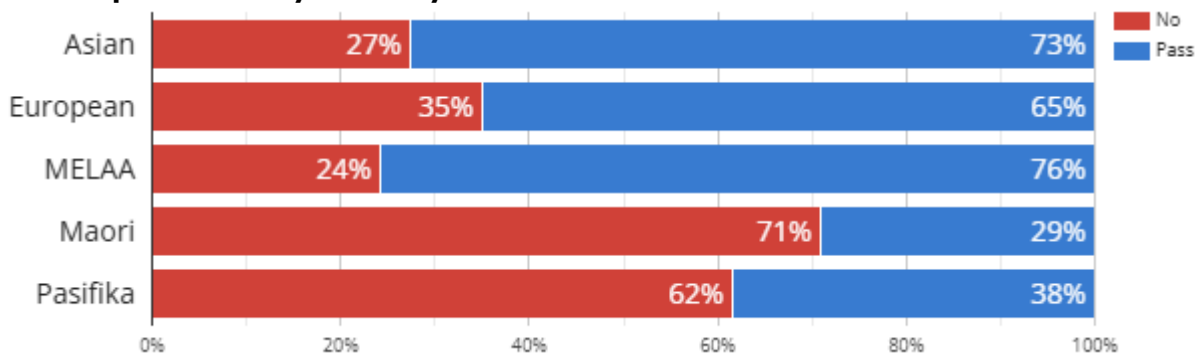
Y13 2024 L3 Endorsements by Ethnicity



Y13 UE pass rates



Y13 UE pass rates by ethnicity



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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

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

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

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

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



Mount Roskill Grammar School

How we give effect to Te Tiriti o Waitangi

2024

Objectives:

1. Build staff knowledge of te reo Māori, tikanga, and mātauranga Maori, as well as the confidence and commitment required to create meaningful learning opportunities for ākonga.
2. Provide opportunities for ākonga to engage with mātauranga Māori so they have a greater understanding of te ao Māori.
3. Meaningfully address the requirements of the Review of Achievement Standards (RAS) (identify, plan, teach, and assess opportunities to engage with mātauranga Māori in every subject).
4. Foster Māori succeeding as Māori.
5. Nurture educationally meaningful connections with mana whenua and whānau.

Solution Strategies	Outcome Indicators	Actual Outcomes (Achieved/Partly Achieved/Not Achieved)
<ul style="list-style-type: none">• Develop a Reo Māori resource of common kupu/rerenga kupu Māori (words/phrases) for all kaiako including yet not limited to - whakataukī/whakatau (proverbs), kupu whakakoia (positive affirmations), kupu tohutohu (instructions).	<ul style="list-style-type: none">• All teaching staff report increased use of kupu/rerenga kupu Māori and/or the range of kupu Māori they use in classes.• Akonga/students voice collected before and after initiative indicates increased use of reo Māori across Kura.	<p>Partially Achieved</p> <p>The development, progression and prevalence of te reo Māori across the kura continues. There is a commitment from staff to improve their kete in terms of reo Māori in the classroom, however the commitment is for individual teachers to make and the resources and support are available to encourage this to continue.</p> <p>Student voice data - although a small sample size - indicated an improvement in the frequency of Te Reo for some teachers in the classroom.</p> <p>44 teachers responded to the end of year survey. The majority of teachers expressed gratitude for the support and resources provided, with a strong appreciation for leadership and the collaborative approach to integrating Māori cultural practices. Although they also indicated that Te Reo Māori in the classroom was the area that ranked lowest of the four areas in the self assessment tool.</p> <p>Appendix 1 - Mātauranga Māori Survey Data</p>

<ul style="list-style-type: none"> Teachers of level 1 courses complete a self-review of the opportunities they will provide for learners to engage with mātauranga Māori. 	<ul style="list-style-type: none"> Links to teacher's documents are completed and accessible here by the end of week 4. Documents colour coded to identify descriptors that are being fully and partially addressed. 	<p>Achieved</p> <p>10 Level 1 teachers across 7 departments completed their self-assessments and worked alongside FSM to be observed on their use of Mātauranga in their lessons.</p> <p>Teacher Mātauranga Māori Self-Assessment Tool</p>
<ul style="list-style-type: none"> Observation template developed, and training for observers provided. 	<ul style="list-style-type: none"> Observers know what to look for and how to record data using template. Observers know how to present data, provide feedback, and support teachers to identify and/or co-construct next steps. 	<p>Partially Achieved</p> <p>A template was developed by FSM that enables teachers to be observed against the rubric and improve areas that have been identified using the self assessment tool. A lack of training or resourcing for a larger group of observers meant that this work mainly fell towards FSM in her role.</p> <p>Developing an observation rubric will be a strong part of Teaching to the North East focus in 2025.</p>
<ul style="list-style-type: none"> Observation used to identify the opportunities that students have to engage with mātauranga Māori in year 11 courses. 	<ul style="list-style-type: none"> All focus group teachers deliver learning opportunities that fully address three or more of the bold descriptors in our self-review tool. <p>Teacher Mātauranga Māori Self-Assessment Tool</p>	<p>Partially Achieved</p> <p>Observation data in 2024 shows application of resourcing, teacher-led kaupapa and teacher-directed use of Te Reo, Karakia, Whakatauki and key kupu relevant to classroom subjects as strong themes. Observations have been offered to staff to lead on from 2023, provide targeted coaching and one-on-one support. Each teacher observed has their own professional data and documents to reflect on and use. 10 kaiako have engaged with FSM to complete observations and improve in the areas they have identified in their Mātauranga Māori self assessment.</p> <p>Using an observation rubric will be a strong part of Teaching to the North East focus in 2025.</p>

MOUNT ROSKILL GRAMMAR SCHOOL

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$48132.65 (excluding GST). The funding was spent on additional sports coaches and the provision of equipment. The number of students participating in organised sport increased from 35% to 36% of the school roll.