

MOUNT ROSKILL GRAMMAR SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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
School Email: admin@mrgs.school.nz
Accountant / Service Provider: S.A.J. Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
M Pot	Presiding Member	Elected	Sept-25
L Tupa'i Lavea	Presiding Member	Elected	Sept-28
T Webb	Principal ex Officio	Appointed	Current
A Russell	Parent Representative	Elected	Sept-25
A Steele	Parent Representative	Elected	Sept-25
N Patel	Parent Representative	Co-Opted	Sept-25
H Bhatia-Mitha	Parent Representative	Elected	Sept-28
R O'Callaghan	Parent Representative	Co-Opted	Sept-28
L Tupa'i Lavea	Parent Representative	Co-Opted	Sept-25
N Pandey	Parent Representative	Co-Opted	Sept-28
L Carpendale	Parent Representative	Co-Opted	Sept-28
H Heinzl	Parent Representative	Elected	Sept-28
I Noa	Parent Representative	Elected	Sept-28
M Yandall	Parent Representative	Elected	Sept-28
N Fell	Staff Representative	Elected	Sept-28
J Epream	Student Representative	Elected	Sept-26

MOUNT ROSKILL GRAMMAR SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Mount Roskill Grammar School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these 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 School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Leatua Tupai-Lavea

Full Name of Presiding Member

Tom Llywelyn Tom

Full Name of Principal

Signature of Presiding Member

Signature of Principal

22/5/2026

Date

22/5/2026

Date

Mount Roskill Grammar School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	23,896,524	24,901,085	23,877,151
Locally Raised Funds	3	2,086,267	1,432,435	2,166,455
Interest		387,379	357,138	475,622
Gain on Sale of Property, Plant and Equipment		-	-	1,739
Total Revenue		26,370,170	26,690,658	26,520,966
Expense				
Locally Raised Funds	3	1,028,560	714,463	778,481
Learning Resources	4	17,944,551	18,791,365	17,181,318
Administration	5	1,219,130	1,368,304	1,249,945
Interest		11,806	8,400	6,717
Property	6	5,535,400	6,247,089	5,948,286
Other Expense	7	15,810	-	-
Loss on Disposal of Property, Plant and Equipment		52,522	-	140,769
Total Expense		25,807,779	27,129,621	25,305,516
Net Surplus / (Deficit) for the year		562,391	(438,963)	1,215,450
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		562,391	(438,963)	1,215,450

The above 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 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January	9,516,546	7,891,251	10,417,225
Total comprehensive revenue and expense for the year	562,391	(438,963)	1,215,450
Contribution - Furniture and Equipment Grant	-	777,713	207,411
Distributions to the Ministry of Education	(756,090)	-	(2,323,540)
Equity at 31 December	9,322,847	8,230,001	9,516,546
Accumulated comprehensive revenue and expense	9,322,847	8,230,001	9,516,546
Equity at 31 December	9,322,847	8,230,001	9,516,546

The above 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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	2,374,630	2,334,580	1,946,227
Accounts Receivable	9	1,528,757	341,758	2,111,592
GST Receivable		26,092	-	49,407
Prepayments		72,759	58,693	82,858
Inventories	10	248	1,519	899
Investments	11	7,811,751	5,946,165	7,738,825
Funds Receivable for Capital Works Projects	19	123,115	-	14,883
		<u>11,937,352</u>	<u>8,682,715</u>	<u>11,944,691</u>
Current Liabilities				
GST Payable		-	15,078	-
Accounts Payable	13	2,059,626	924,325	2,557,184
Borrowings	14	45,195	59,292	76,293
Revenue Received in Advance	15	912,372	739,032	931,631
Provision for Cyclical Maintenance	16	453,964	437,778	357,149
Finance Lease Liability	17	71,513	75,475	89,553
Funds held in Trust	18	544,579	415,752	569,085
Funds held for Capital Works Projects	19	165,506	134,518	213,223
		<u>4,252,755</u>	<u>2,801,250</u>	<u>4,794,118</u>
Working Capital Surplus/(Deficit)		7,684,597	5,881,465	7,150,573
Non-current Assets				
Property, Plant and Equipment	12	2,643,784	3,445,214	3,518,407
		<u>2,643,784</u>	<u>3,445,214</u>	<u>3,518,407</u>
Non-current Liabilities				
Borrowings	14	45,195	-	76,293
Provision for Cyclical Maintenance	16	956,623	1,003,848	1,057,813
Finance Lease Liability	17	48,911	92,830	80,524
		<u>1,050,729</u>	<u>1,096,678</u>	<u>1,214,630</u>
Net Assets		<u>9,277,652</u>	<u>8,230,001</u>	<u>9,454,350</u>
Equity		<u>9,322,847</u>	<u>8,230,001</u>	<u>9,516,546</u>

The above 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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		6,911,588	5,678,612	6,625,686
Locally Raised Funds		1,301,023	138,040	711,787
International Students		1,316,866	1,617,675	1,270,446
Goods and Services Tax (net)		23,315	-	(34,329)
Payments to Employees		(3,898,596)	(3,808,949)	(3,291,585)
Payments to Suppliers		(4,730,188)	(3,902,998)	(3,495,654)
Interest Paid		(11,806)	(8,400)	(6,717)
Interest Received		448,934	357,138	397,015
Net cash from/(to) Operating Activities		1,361,136	71,118	2,176,649
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,739
Purchase of Property Plant & Equipment (and Intangibles)		(541,454)	3,466,117	(706,939)
Purchase of Property Plant & Equipment Work in Progress		-	(588,314)	(655,229)
Receipts from the MOE, reimbursement of Work in progress spend		-	-	1,982,833
Purchase of Investments		(72,926)	(2,642,846)	(1,877,982)
Proceeds from Sale of Investments		-	1,554,464	-
Net cash from/(to) Investing Activities		(614,380)	1,789,421	(1,255,578)
Cash flows from Financing Activities				
Distributions to Ministry of Education		-	2,323,540	-
Finance Lease Payments		(92,705)	-	(92,719)
Repayment of Borrowings		(45,195)	(76,293)	(45,195)
Funds Administered on Behalf of Other Parties		(180,455)	(2,107,788)	17,155
Net cash from/(to) Financing Activities		(318,355)	139,459	(120,759)
Net increase/(decrease) in cash and cash equivalents		428,401	1,999,998	800,312
Cash and cash equivalents at the beginning of the year	8	1,946,227	334,582	1,145,915
Cash and cash equivalents at the end of the year	8	2,374,630	2,334,580	1,946,227

The 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 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 Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Mount Roskill Grammar School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

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

Measurement Base

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

Presentation Currency

These 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 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 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 24.

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.

c) Revenue Recognition

Government Grants

The School 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 School 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 School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School 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 School 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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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



f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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 Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

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

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these 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 or directly by the Board 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 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 Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

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



j) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School 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 School engages an independent valuer to assess market value based on the best available information.

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

The reversal of an impairment loss is recognised in 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.

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School 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.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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.

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

n) Funds Held in Trust

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

o) Funds held for Capital works

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

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



p) 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 School site 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

r) 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 School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) Goods and Services Tax (GST)

The 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	6,466,786	5,984,536	6,214,431
Teachers' Salaries Grants	13,064,859	13,945,852	12,981,813
Use of Land and Buildings Grants	3,927,922	4,537,589	4,211,943
Other Government Grants	436,957	433,108	468,965
	<u>23,896,524</u>	<u>24,901,085</u>	<u>23,877,151</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	36,689	-	152,036
Fees for Extra Curricular Activities	253,263	-	397,901
Trading	145,234	55,840	63,166
Fundraising and Community Grants	127,715	8,000	42,926
Other Revenue	199,469	74,200	477,609
International Student Fees	1,323,897	1,294,395	1,032,817
	<u>2,086,267</u>	<u>1,432,435</u>	<u>2,166,455</u>
Expense			
Extra Curricular Activities Costs	412,630	227,339	365,019
Trading	101,682	-	2,448
International Student - Employee Benefits - Salaries	185,015	196,613	183,858
International Student - Other Expenses	329,233	290,511	227,155
	<u>1,028,560</u>	<u>714,463</u>	<u>778,481</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>1,057,707</u>	<u>717,972</u>	<u>1,387,974</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	1,321,188	1,353,119	1,178,022
Employee Benefits - Salaries	15,813,020	16,587,704	15,208,197
Staff Development	149,387	145,112	161,820
Depreciation	650,517	695,000	623,658
Other Learning Resources	10,439	10,430	9,621
	<u>17,944,551</u>	<u>18,791,365</u>	<u>17,181,318</u>



5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	20,188	20,000	15,738
Board Fees and Expenses	27,052	15,200	12,715
Legal Fees	1,530	10,000	5,937
Other Administration Expenses	264,533	320,255	266,906
Employee Benefits - Salaries	624,912	648,470	612,580
Insurance	24,135	80,000	100,370
Service Providers, Contractors and Consultancy	256,780	274,379	235,699
	<u>1,219,130</u>	<u>1,368,304</u>	<u>1,249,945</u>

6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	239,045	277,023	259,800
Cyclical Maintenance	36,193	170,000	127,876
Heat, Light and Water	225,697	182,000	213,890
Repairs and Maintenance	265,572	214,000	316,951
Use of Land and Buildings	3,927,922	4,537,589	4,211,943
Employee Benefits - Salaries	331,280	322,014	313,931
Other Property Expenses	509,691	544,463	503,895
	<u>5,535,400</u>	<u>6,247,089</u>	<u>5,948,286</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.

7. Other Expense

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	15,810	-	-
	<u>15,810</u>	<u>-</u>	<u>-</u>



8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	2,074,630	334,580	940,559
Short-term Bank Deposits	300,000	2,000,000	1,005,668
Cash and cash equivalents for Statement of Cash Flows	<u>2,374,630</u>	<u>2,334,580</u>	<u>1,946,227</u>

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

Of the \$2,374,630 Cash and Cash Equivalents \$1,456,951 is subject to restrictions for the following reasons:

- \$846,639 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 15.
- \$165,506 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 19.
- \$29,253 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in advance in Note 15.
- \$36,480 relates to 2026 school year that have been collected by the School. This is included in Revenue in advance in Note 15.
- \$544,579 relates to funds held in Trust as disclosed in Note 18.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	119,652	341,758	694,190
Interest Receivable	99,150	-	160,705
Teacher Salaries Grant Receivable	1,309,955	-	1,256,697
	<u>1,528,757</u>	<u>341,758</u>	<u>2,111,592</u>
Receivables from Exchange Transactions	218,802	341,758	854,895
Receivables from Non-Exchange Transactions	1,309,955	-	1,256,697
	<u>1,528,757</u>	<u>341,758</u>	<u>2,111,592</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	248	1,519	899
	<u>248</u>	<u>1,519</u>	<u>899</u>

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	7,811,751	5,946,165	7,738,825
Total Investments	<u>7,811,751</u>	<u>5,946,165</u>	<u>7,738,825</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Transfer	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	430,370	88,717	(16,165)	-	(18,827)	484,095
Building Improvements	190,498	77,143	-	-	(29,862)	237,779
Furniture and Equipment	1,007,230	199,296	-	-	(210,291)	996,235
Information and Communication Technology	761,616	174,764	(9,371)	-	(270,886)	656,122
Motor Vehicles	60,044	-	-	-	(13,595)	46,449
Textbooks	5,721	3,192	(288)	-	(3,780)	4,845
Leased Assets	153,773	43,052	(636)	-	(90,677)	105,512
Library Resources	114,882	11,971	(26,061)	-	(12,599)	88,192
Work in Progress	794,274	-	-	(769,719)	-	24,555
	3,518,408	598,134	(52,522)	(769,719)	(650,517)	2,643,784

The net carrying value of furniture and equipment held under a finance lease is \$105,512(2024: \$153,773)

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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	712,034	(227,939)	484,095	676,317	(245,947)	430,370
Building Improvements	875,443	(637,664)	237,779	798,301	(607,803)	190,498
Furniture and Equipment	3,444,834	(2,448,599)	996,235	3,254,079	(2,246,850)	1,007,229
Information and Communication Technology	2,153,145	(1,497,023)	656,122	2,249,469	(1,487,853)	761,616
Motor Vehicles	224,661	(178,212)	46,449	224,661	(164,617)	60,044
Textbooks	11,341	(6,496)	4,845	8,581	(2,860)	5,721
Leased Assets	356,936	(251,424)	105,512	348,042	(194,269)	153,773
Library Resources	114,186	(25,994)	88,192	132,207	(17,325)	114,882
Work in Progress	24,555	-	24,555	794,274	-	794,274
	7,917,135	(5,273,351)	2,643,784	8,485,931	(4,967,524)	3,518,407

13. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	291,865	924,325	767,569
Accruals	227,339	-	293,220
Employee Entitlements - Salaries	1,426,647	-	1,369,735
Employee Entitlements - Leave Accrual	113,775	-	126,660
	2,059,626	924,325	2,557,184
Payables for Exchange Transactions	2,059,626	924,325	2,557,184
	2,059,626	924,325	2,557,184

The carrying value of payables approximates their fair value.



14. Borrowings

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Painting Contract due within one year	45,195	59,292	76,293
	<u>45,195</u>	<u>59,292</u>	<u>76,293</u>
Painting Contract due after one year	45,195	-	76,293
Loans due after one year	-	-	-
	<u>45,195</u>	<u>-</u>	<u>76,293</u>

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

15. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	29,253	-	21,408
International Student Fees in Advance	846,639	739,032	853,669
Other revenue in Advance	36,480	-	56,554
	<u>912,372</u>	<u>739,032</u>	<u>931,631</u>

16. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	1,414,962	849,308	1,287,086
Increase/(decrease) to the Provision During the Year	(4,375)	592,318	127,876
Provision at the End of the Year	<u>1,410,587</u>	<u>1,441,626</u>	<u>1,414,962</u>
Cyclical Maintenance - Current	453,964	437,778	357,149
Cyclical Maintenance - Non current	956,623	1,003,848	1,057,813
	<u>1,410,587</u>	<u>1,441,626</u>	<u>1,414,962</u>

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.



17. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	71,513	75,475	89,553
Later than One Year	48,911	92,830	80,524
	<u>120,424</u>	<u>168,305</u>	<u>170,077</u>
Represented by			
Finance lease liability - Current	71,513	75,475	89,553
Finance lease liability - Non current	48,911	92,830	80,524
	<u>120,424</u>	<u>168,305</u>	<u>170,077</u>

18. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	544,579	415,752	569,085
	<u>544,579</u>	<u>415,752</u>	<u>569,085</u>

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

19. Funds Held for Capital Works Projects

During the year the School 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 in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
MOE Weathertightness	159,042	-	(47,717)	-	111,325
A block roofing	(14,883)	-	-	-	(14,883)
Asbestos	54,181	-	-	-	54,181
Sitewide electrical investigation	-	-	(36,213)	-	(36,213)
R Block	-	-	(40,906)	-	(40,906)
Sitewide drainage	-	-	(1,615)	-	(1,615)
MacLean Centre carpet	-	-	(27,418)	-	(27,418)
B Block lift	-	-	(2,080)	-	(2,080)
Totals	<u>198,340</u>	<u>-</u>	<u>(155,949)</u>	<u>-</u>	<u>42,391</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	165,506
Funds Receivable from the Ministry of Education	(123,115)



2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Hub	-	1,982,833	(1,982,833)	-	-
Heating	(8,027)	8,027	-	-	-
H Block Classroom	(46,030)	46,381	(351)	-	-
MOE Weathertightness	334,042	-	(175,000)	-	159,042
A block 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)	-	-
Totals	334,518	2,079,319	(2,220,794)	5,297	198,340

Represented by:

Funds Held on Behalf of the Ministry of Education	213,223
Funds Receivable from the Ministry of Education	(14,883)

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School 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 school 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 School 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.

21. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	7,850	7,700
<i>Leadership Team</i>		
Remuneration	4,294,568	3,637,455
Full-time equivalent members	34	32
Total key management personnel remuneration	4,302,418	3,645,155

There are 10 members of the Board excluding the Principal. The Board had held 12 full meetings of the Board in the year. The Board also has Finance (11 members) and Property (11 members) that meet as needed. 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260 - 270	250 - 260
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	38	20
110 - 120	28	21
120 - 130	9	9
130 - 150	6	5
150 - 160	2	2
	83.00	57.00

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

22. 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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.



24. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$1,729,100 (2024: nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Sitewide electrical investigation	173,649
R Block	17,721
MacLean Centre carpet	19,212
Rebuild Toilet Block	144,702
Demolition of the Early Childhood Centre	148,462
Gym 3 - Additional Internal Works	601,855
Gym 1 & 2 - Additional Internal Works	623,498
Total	<u>1,729,100</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 19.

(b) Operating Commitments

As at 31 December 2025, the Board has entered into no contracts (2024: nil)

25. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	2,374,630	2,334,580	1,946,227
Receivables	1,528,757	341,758	2,111,592
Investments - Term Deposits	7,811,751	5,946,165	7,738,825
Total financial assets measured at amortised cost	<u>11,715,138</u>	<u>8,622,503</u>	<u>11,796,644</u>

Financial liabilities measured at amortised cost

Payables	2,059,626	924,325	2,557,184
Borrowings - Loans	45,195	-	76,293
Finance Leases	120,424	168,305	170,077
Total financial liabilities measured at amortised cost	<u>2,225,245</u>	<u>1,092,630</u>	<u>2,803,554</u>

26. Events After Balance Date

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

27. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**To the readers of Mt Roskill Grammar School's financial statements
for the year ended 31 December 2025**

The Auditor-General is the auditor of Mt Roskill Grammar School (the School). 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 School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's financial performance and cash flows for the year then ended; and
- b) 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 22 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School 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 for assessing the School'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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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 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 School'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 School'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 School'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 School 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 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 arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Analysis of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 School 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 (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Kurt Sherlock

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



Mount Roskill Grammar School

Annual Plan - Analysis of Variance

2025

Progress towards targets - Achievement and Attendance

NCEA Level 1	2024 (%)	2025 (%)	Target (%)
All year 11 students gaining Level 1	56.8	56.1	75
Year 11 Māori students gaining Level 1	36.7	56.0	75
Year 11 Pasifika students gaining Level 1	26.7	31.0	75
Year 11 MELAA students gaining Level 1	36.4	52.6	75

Numeracy and Literacy in Year 11	2024 (%)	2025 (%)	Target (%)
Numeracy	77.3	80.9	75
Literacy	76.2	74.9	75

NCEA Level 2	2024 (%)	2025 (%)	Target (%)
All year 12 students gaining Level 2	74.4	65.4	75
Year 12 Māori students gaining Level 2	57.1	28.1	75
Year 12 Pasifika students gaining Level 2	67.8	45.2	75
Year 12 MELAA students gaining Level 2	64.5	46.2	75

NCEA Level 3	2024 (%)	2025 (%)	Target (%)
All year 13 students gaining Level 3	61.3	69.2	75
Year 13 Māori students gaining Level 3	46.7	50.0	75
Year 13 Pasifika students gaining Level 3	44.2	64.6	75
Year 13 MEAR students gaining Level 3	58.8	60.0	75

University Entrance	2024 (%)	2025 (%)	Target (%)
All year 13 students gaining UE	43.7	48.4	55
Year 13 Māori students gaining UE	20.0	27.3	55
Year 13 Pasifika students gaining UE	17.3	24.1	55
Year 13 MEAR students gaining UE	47.1	33.3	55

Scholarship (numbers)	2024	2025	Target
Scholarships achieved	27	29	40

Attendance	2024 (%)	2025 (%)	Target(%)
Student attending regularly (90%+ attendance)	49	53	60

Progress towards our Achievement and Attendance targets

Achievement:

Overall achievement is not reaching our 75% targets for NCEA Levels 1, 2 and 3 except in Numeracy at Year 11 which exceeded the target. Results were particularly disappointing at NCEA Level 2, where our results dropped across all groups in the school. We did see an improvement in results at NCEA for every group, this was particularly true for our Pasifika students where the pass rate increased by 20%.

One of the factors that impacted our results was the removal of our Pathways programme in 2024. This was a programme of catch up credits that students took towards the end of the year. While these credits supported students to achieve NCEA at their level they had the adverse effect of demotivating students towards achievement within their subjects during the year. The catch up credits were also more generic credits that did not support students into future pathways.

While our pass rates have dropped in 2025 we did see an improvement in credits gained within the subject (vs credits gained via Pathways). The table below shows the percentage of students gaining 14 or more credits in each of their subjects:

Year	14 or more credits in each subject
2021	53.9%
2022	48.5%
2023	51.4%
2024	51.2%
2025	54.5%

This improvement was due to our focus on consistency of classroom teaching and our Common Code of Practice. In 2026 we have a clear goal of 14 or more credits for every student in every course. This will be supported by our continued focus on the common practices and embedding the practices that were introduced in 2025.

Attendance:

Regular attendance (students whose attendance is over 90% for the year) did not meet our goal of 60% in 2025. However, we did improve to 53% from 49% in 2024.

In Term 4 2025 we trialled our Attendance Management Plan which will come into effect across the school in 2026. This will mean that we have consistent follow up as soon as students drop below 90% attendance in any term.

Progress towards our Process Outcomes

Process outcome 1 - Classroom practice is consistent

Through consistent classroom practice we create a supportive and equitable learning environment with clear routines where students can thrive, reducing barriers to success and lifting outcomes for every learner.

“There is every reason to assume that by attending to the problem of variability within a school and increasing the effectiveness of all teachers there will be a marked overall increase in achievement.” John Hattie

Actions	Outcome Measures	Outcomes
Introduce a common code of practice (CCoP)	Self-reflection tool demonstrates that 80% of teachers are more confident in implementing the CCoP. Baseline data is included in the appendix.	CCoP consists of the following sections: <ul style="list-style-type: none"> • Creating a whānau like context for learning • Interacting in a whānau like context for learning Term 1 focus - Creating a whānau like context for learning - all professional learning sessions focused on the first section of the CCoP: creating a whānau like context. Teachers completed a self reflection survey, to compare their confidence to implement the aspects of creating a whānau like context in their lessons. We met our target with 84% of teachers stating they felt confident to implement creating a whānau like context in their lessons. Data - Creating a whānau like context for learning
Professional learning on the CCoP is prioritised, consistently implemented, and resourced.	Classroom practice becomes more consistent over time. Data collection shows a positive shift in CCoP implementation for 80% of teachers.	Throughout Term 2, 3 and the start of Term 4, staff engaged in professional development focused on interacting in a whānau like context, the second section of the CCoP. Staff participated in 8 wānanga focused on four of the five aspects of interacting in a whānau like context. Teachers completed a “post” survey in Week 4, Term 4, to self assess their levels of confidence in implementing the interacting section in their classrooms. Our data shows that teachers’ confidence to implement “interacting in a whānau like context for learning” increased. There was an increase shown by teachers rating as either confident or highly confident in “rejecting deficit theorising”, “caring for and nurturing the learner” and “well managed learning environment”. Data - Interacting in a whānau like context for learning Our data shows that teachers' confidence to implement the “interacting in a whānau like context” criteria has

increased over the duration of professional learning. Particular strengths and progress identified in “drawing on learners prior knowledge” and “Using formative assessment: Feedback”. For example - with “Drawing on learners prior knowledge” - In the beginning survey, 54 teachers were confident or highly confident at the beginning survey, 83 teachers reporting confident or highly confident at the end survey.

In the Using Co-construction and Power Sharing criteria, whilst showing significant improvement, more teachers' confidence was rated in the somewhat confident section.

The majority of teachers showed progress in their implementation of the Common Code of Practice in their classrooms. The majority of teachers increased their confidence in the Common Code of Practice implementation.

Analysis of Variance

Partially achieved

We were able to cover the majority of the aspects of the Common Code of Practice with the Wānanga sessions during the year. The staff voice indicated that being able to spend more time to deepen their understanding would have been valuable.

Our aim was to create familiarity of the whole of the Common Code rather than go into more depth in one area. This will allow us to target specific parts of the Code in 2026 via evidence based selection of workshops.

The structure of the workshops, being delivered to all staff together, limited the opportunity to differentiate. Our teachers had varying levels of prior knowledge. Our decision for the first year to deliver our professional learning as a whole staff limited our chance to provide learning on a needs basis for all staff. We consciously made this choice, so that all staff in our first year of implementation worked together, and received the same learning as a whole. In 2026 we will take a needs based approach and offer a selection of workshops that meet individual needs.

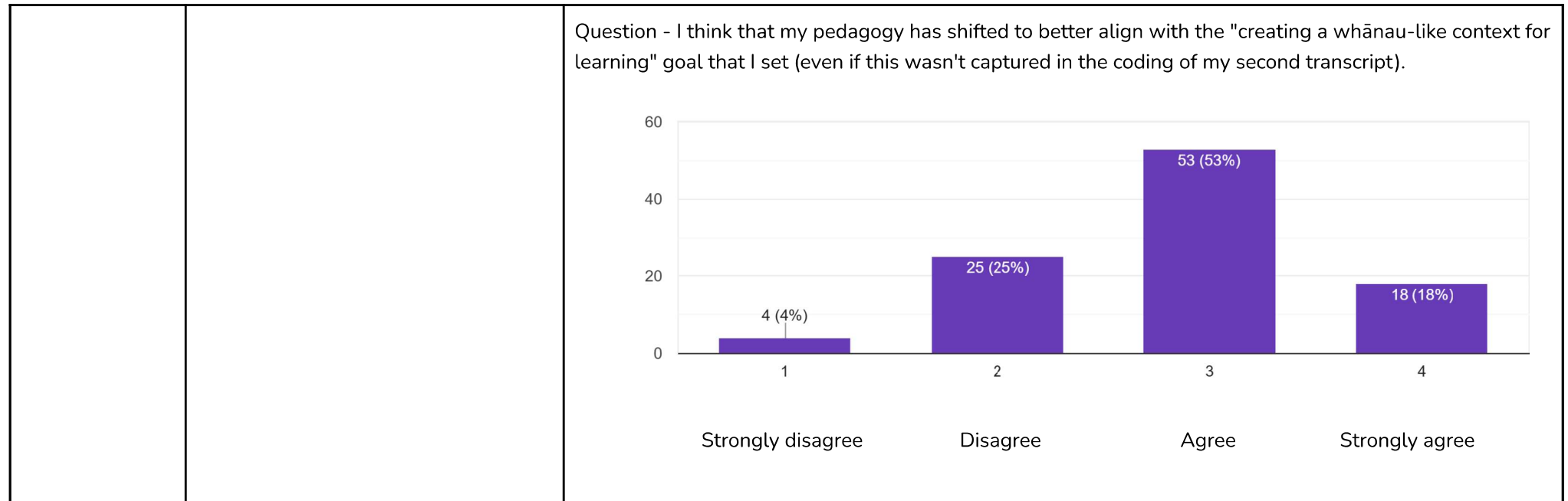
From a staff self assessment survey we can see a positive shift in teachers reporting more consistent use of common practices we were, however, unable to gather evidence of individual shift in consistent classroom practice due to a variation in the two surveys undertaken.

Process outcome 2 - Teachers are self-reflecting

Self-reflective teachers continually refine their practice to better serve their students. This mindset leads to more responsive, equitable, and effective teaching — and ultimately, stronger student outcomes.

"When teachers stop to reflect on what they are doing and why, they become more effective at making changes that positively impact student learning." John Hattie

Actions	Outcome Measures	Outcomes															
<p>Determine and implement a school-wide coaching model that requires individual teachers to follow a cycle of monitoring and evaluation enabling them improve their practice.</p>	<p>80% of teachers have completed a termly cycle of collect, trial, apply and reflect on their practice.</p> <p>80% of teachers can explain the use of coding and how it has impacted their pedagogy.</p> <p>80% of teachers are more confident in monitoring their practice.</p>	<p>A school-wide coaching model was implemented through Whānau Ako groups of 8-12 teachers. Within Whānau Ako, teachers participated in cycles of collect, trial, and apply through which they reflected on their practice and its alignment with our Common Code of Practice. 95.8% of teachers completed three rounds of collect, trial, apply, and reflect.</p> <p>80% of teachers reported improved practice in creating a whānau-like context for learning between the first and second round of coding.</p> <p>Question - When I used the coding of my second transcript to reflect on my "creating a whānau-like context" goal I could see an improvement in my pedagogy for that criteria</p> <table border="1"> <caption>Survey Results Data</caption> <thead> <tr> <th>Response Level</th> <th>Number of Teachers</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>1 (Strongly disagree)</td> <td>3</td> <td>3%</td> </tr> <tr> <td>2 (Disagree)</td> <td>17</td> <td>17%</td> </tr> <tr> <td>3 (Agree)</td> <td>64</td> <td>64%</td> </tr> <tr> <td>4 (Strongly agree)</td> <td>16</td> <td>16%</td> </tr> </tbody> </table> <p>71% of teachers reported increased confidence in using the “collect, code, reflect, goal set” cycle to monitor and reflect on their pedagogy over the course of the year.</p>	Response Level	Number of Teachers	Percentage	1 (Strongly disagree)	3	3%	2 (Disagree)	17	17%	3 (Agree)	64	64%	4 (Strongly agree)	16	16%
Response Level	Number of Teachers	Percentage															
1 (Strongly disagree)	3	3%															
2 (Disagree)	17	17%															
3 (Agree)	64	64%															
4 (Strongly agree)	16	16%															



Deliver professional learning on **coaching** to the Lead Team.

80% of the Lead Team show increased confidence in:

- i) creating a whānau like context for their Whānau Ako group
- ii) supporting teachers to collect, trial, apply and reflect on their practice.

The lead team participated in professional development to support their understanding of the Common Code of Practice and facilitation of Whānau Ako meetings.

100% of the Lead Team report increased confidence in creating a whānau-like context for their Whānau Ako, and supporting teachers to collect, trial, apply, and reflect on their practice.

Analysis of Variance Achieved

Completion of coding was achieved at 15.8% above our 80% goal and teachers' self-reporting of understanding and impact on pedagogy met the predicted outcome. The -9% variance in goal-to-outcome for "confidence to monitor their own practice" may have been affected by new staff arriving partway through the year. This has been noted and is now more explicitly part of our induction programme for new teachers. The variance also reflects this model being implemented but not yet embedded; teachers are more confident with a facilitator alongside them, but are not yet at the stage of being fully self-determining.

100% of the coaching lead team reported increased confidence in implementing and leading Whānau Ako groups, 20% above the expectation. This is the result of a consistent model provided to deliver and facilitate sessions.

Due to the anonymous nature of the survey, it is difficult to identify staff who feel least confident. This will need to be more closely monitored through Whānau Ako in 2026 through ongoing checking for understanding.

Whānau Ako groups = **Core class groupings with a lead facilitator**

Process outcome 3 - Systems support effective practice

Actions	Outcome Measures	Outcomes																								
<p>Develop “Te Awa” - a pathway for implementation that includes a vision for effective practices in the school.</p>	<p>All staff have a clear understanding of the direction and scale of implementation</p>	<p>Te Awa has been developed and teachers have self assessed themselves against the different stages (self assessment tool).</p> <p>Staff have self identified themselves against each theme as follows:</p> <table border="1" data-bbox="840 427 2033 829"> <thead> <tr> <th>Theme</th> <th>Term 2 average</th> <th>Term 4 average</th> <th>Average Shift</th> </tr> </thead> <tbody> <tr> <td>Engagement in Professional Learning</td> <td>2.4</td> <td>2.9</td> <td>0.50</td> </tr> <tr> <td>Implementation into Practice</td> <td>2.1</td> <td>2.8</td> <td>0.69</td> </tr> <tr> <td>Critical Reflection</td> <td>2.2</td> <td>2.9</td> <td>0.69</td> </tr> <tr> <td>Using Evidence of Student Progress</td> <td>2.5</td> <td>3.1</td> <td>0.61</td> </tr> <tr> <td>Self-Determination</td> <td>2.4</td> <td>3.1</td> <td>0.64</td> </tr> </tbody> </table> <p>Overall, this represents the average shift from stage 2 to stage 3 for all areas.</p>	Theme	Term 2 average	Term 4 average	Average Shift	Engagement in Professional Learning	2.4	2.9	0.50	Implementation into Practice	2.1	2.8	0.69	Critical Reflection	2.2	2.9	0.69	Using Evidence of Student Progress	2.5	3.1	0.61	Self-Determination	2.4	3.1	0.64
Theme	Term 2 average	Term 4 average	Average Shift																							
Engagement in Professional Learning	2.4	2.9	0.50																							
Implementation into Practice	2.1	2.8	0.69																							
Critical Reflection	2.2	2.9	0.69																							
Using Evidence of Student Progress	2.5	3.1	0.61																							
Self-Determination	2.4	3.1	0.64																							
<p>Create a resource bank to show the CCoP in action</p>	<p>Analytics will show staff engagement with the google site. Lead team and staff will contribute a wide range of resources.</p>	<p>Google site was developed late in the year but was not launched to staff. This will be moved to 2026.</p>																								
<p>Monitor our impact using data, and adjust our implementation accordingly.</p> <p>Data Impact Group Overview</p> <p>Monitoring</p>	<p>We collect and monitor data that shows the impact of the implementation.</p> <p>We report to the Board after the end of each term on achievement and attendance focussing on the following:</p> <ul style="list-style-type: none"> NCEA Level 1, 2, 3 vs Target – Year Level Split NCEA Level 1, 2, 3 vs Target – Ethnicity Split 	<p>The data group was created to coordinate the collection of impact data through the year. Professional development occurred for this group on effective ways to collect student and staff voice through surveys and focus groups.</p> <p>Data has been collected on:</p> <ul style="list-style-type: none"> Student voice surveys - ongoing data collected twice a year. Staff surveys (see sections above) Lead Team surveys (see above). <p>During Term 4 data will be collected from:</p> <ul style="list-style-type: none"> Student focus groups 																								

<p>learners progress</p>	<ul style="list-style-type: none"> ● Credits Achieved – Year Level Split ● Credits Achieved – Ethnicity Split ● Attendance Tracking by category ● Attendance Tracking – Ethnicity Split <p>We also report on Numeracy, Literacy and Scholarship as these results become available.</p> <p>Student, staff and Lead Team data is collected and reported to team and staff.</p> <p>Staff use data to drive evidence-based decision-making.</p>	<ul style="list-style-type: none"> ● Staff focus groups <p>Termly achievement and attendance was reported to the Board in May, July and October.</p> <p>Numeracy and Literacy were reported to the Board in August. Scholarship results were reported to the Board in February.</p> <p>Data was collected through the year and can be seen in the sections above.</p>
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Analysis of Variance

Achieved

Te Awa enabled staff to have a clear picture of the direction of TttNE and gave us a method of self assessing our progress.
 We created a resource bank but this was not launched to staff on a Google site.
 We developed a consistent way of reporting achievement and attendance data to our board.

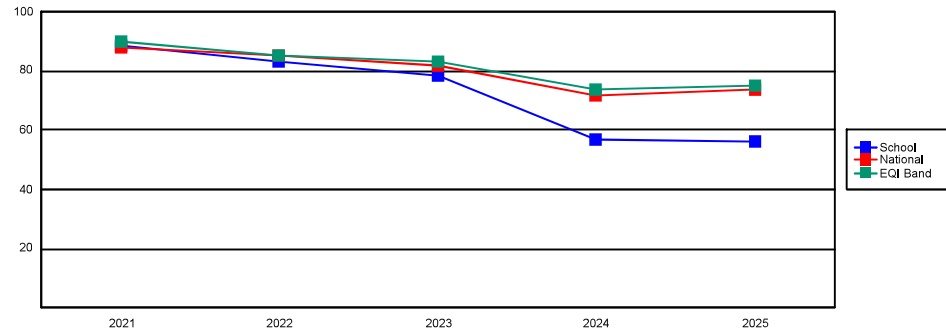
2025 Evaluation of Student progress and Achievement in NCEA and UE: Mt Roskill Grammar

Generated 27-Mar-2026

PR1 - Participation Based Cumulative Overall Results

Academic Year	Mt Roskill Grammar			National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
2021	88.9	263	296	87.9	43,071	49,003	89.8	8,960	9,974
2022	83.0	289	348	85.3	42,337	49,609	85.5	8,762	10,243
2023	78.8	257	326	81.9	42,371	51,733	83.2	8,455	10,161
2024	56.8	192	338	71.5	32,218	45,069	74.1	6,074	8,196
2025	56.1	185	330	73.5	33,645	45,755	75.1	6,397	8,519

Year 11 - NCEA Level 1



Achievement in NCEA and UE: Mt Roskill Grammar

Generated 27-Mar-2026

PR1 - Participation Based Cumulative Results by Gender

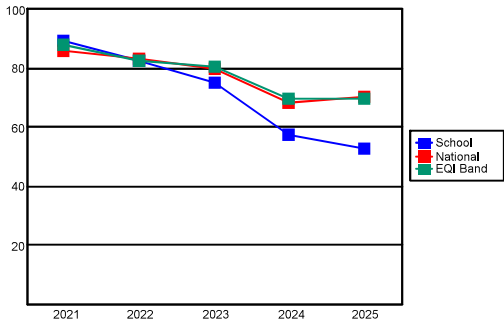
Mt Roskill Grammar

National

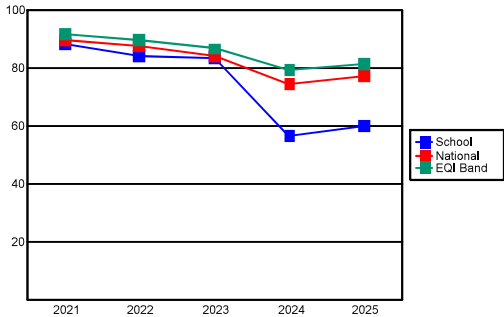
Below Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
Male									
2021	89.4	127	142	86.0	21,231	24,676	87.9	4,601	5,232
2022	82.2	162	197	83.5	21,287	25,489	82.4	4,631	5,619
2023	74.9	131	175	80.0	21,174	26,459	80.5	4,472	5,558
2024	57.2	95	166	68.5	16,000	23,360	69.7	3,041	4,366
2025	52.7	96	182	70.3	16,660	23,688	69.8	3,222	4,617
Female									
2021	88.3	136	154	89.8	21,836	24,323	91.9	4,359	4,742
2022	84.1	127	151	87.3	21,046	24,115	89.3	4,131	4,624
2023	83.4	126	151	83.9	21,197	25,273	86.5	3,983	4,603
2024	56.4	97	172	74.7	16,166	21,630	79.2	3,033	3,830
2025	60.1	89	148	77.0	16,926	21,971	81.4	3,169	3,893

Year 11 NCEA Level 1 - Male



Year 11 NCEA Level 1 - Female



Achievement in NCEA and UE: Mt Roskill Grammar

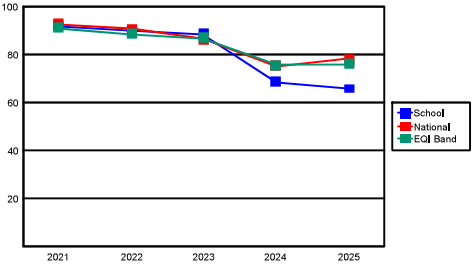
Generated 27-Mar-2026

PR1 - Participation Based Cumulative Results by Ethnicity

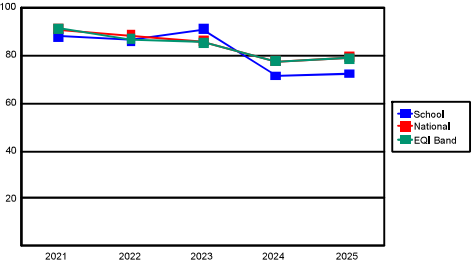
Academic Year	Mt Roskill Grammar			National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
Asian									
2021	92.1	139	151	92.7	5,704	6,151	91.2	1,265	1,387
2022	89.7	157	175	90.8	5,936	6,540	88.6	1,293	1,460
2023	88.6	156	176	86.3	6,483	7,508	86.9	1,404	1,615
2024	68.6	133	194	75.4	5,058	6,712	75.5	1,099	1,456
2025	65.9	108	164	78.0	5,384	6,901	76.0	1,038	1,366
European									
2021	88.0	44	50	90.8	29,228	32,206	91.1	6,550	7,189
2022	86.1	31	36	88.3	28,904	32,744	86.7	6,429	7,414
2023	90.7	39	43	85.7	28,854	33,651	85.2	6,162	7,232
2024	71.4	40	56	77.6	22,075	28,441	77.4	4,582	5,917
2025	72.2	39	54	79.3	22,777	28,730	78.8	4,882	6,193
Māori									
2021	73.1	19	26	79.8	9,188	11,513	82.7	1,354	1,637
2022	75.7	28	37	76.6	9,009	11,766	77.5	1,334	1,721
2023	75.0	18	24	72.6	9,062	12,474	72.6	1,264	1,742
2024	36.7	11	30	60.4	7,323	12,133	63.7	922	1,448
2025	56.0	14	25	63.3	7,808	12,334	65.0	977	1,502
Middle Eastern/Latin American/African									
2021	84.6	22	26	88.4	947	1,071	86.2	224	260
2022	75.0	27	36	85.2	918	1,077	82.0	251	306
2023	69.0	20	29	81.7	975	1,194	78.8	230	292
2024	36.4	8	22	71.3	734	1,029	68.8	174	253
2025	52.6	20	38	70.8	811	1,146	66.7	202	303
Other Ethnicity									
2021	50.0	1	2	92.2	648	703	93.2	248	266
2022	50.0	1	2	90.1	584	648	92.2	260	282
2023				83.9	570	679	86.6	220	254
2024	100.0	3	3	76.3	383	502	91.5	75	82
2025	33.3	1	3	78.5	344	438	78.1	75	96
Pacific Peoples									
2021	84.5	60	71	77.9	4,882	6,271	83.5	799	957
2022	75.2	82	109	73.2	4,747	6,484	75.0	760	1,014
2023	58.6	51	87	67.6	4,712	6,968	67.8	670	988
2024	26.7	23	86	54.6	3,552	6,506	57.4	487	848
2025	31.0	27	87	56.8	3,892	6,847	58.0	509	878

PR1 CHARTS - Participation Based Cumulative Results by Ethnicity: Mt Roskill Grammar

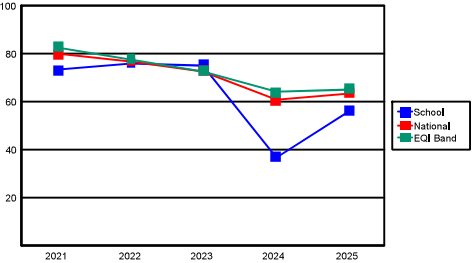
Year 11 NCEA Level 1 - Asian



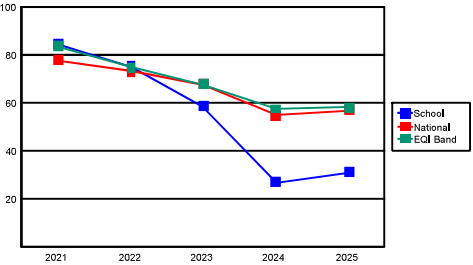
Year 11 NCEA Level 1 - European



Year 11 NCEA Level 1 - Māori



Year 11 NCEA Level 1 - Pacific Peoples



Achievement in NCEA and UE: Mt Roskill Grammar

Generated 12-Mar-2026

PR2 - Enrolment Based Cumulative Overall Results

Mt Roskill Grammar

Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE
2021	336 / 382	88.0	272 / 377	72.1	207 / 377	54.9
2022	246 / 324	75.9	251 / 359	69.9	179 / 359	49.9
2023	284 / 385	73.8	200 / 297	67.3	152 / 297	51.2
2024	264 / 355	74.4	230 / 375	61.3	164 / 375	43.7
2025	236 / 361	65.4	240 / 347	69.2	168 / 347	48.4

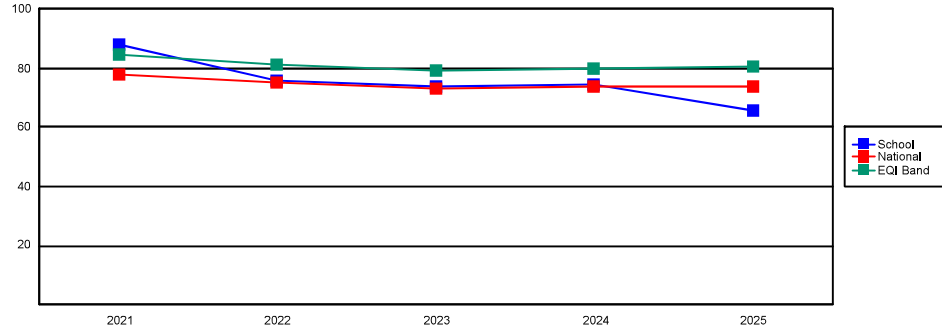
National

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
77.9	70.5	51.9
74.9	68.2	50.3
73.2	67.7	49.7
73.6	69.4	50.6
73.6	71.5	52.0

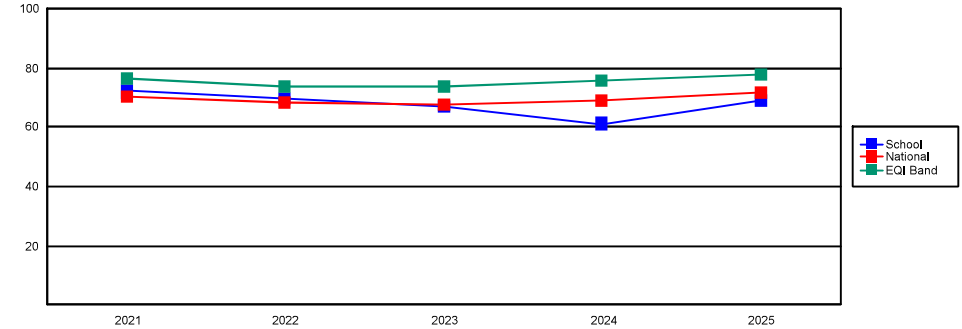
Below Average Socioeconomic Barriers (School Equity Index Band)

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
84.5	76.3	59.0
81.3	73.7	56.8
79.2	74.0	57.1
80.0	76.0	57.4
80.5	78.1	60.1

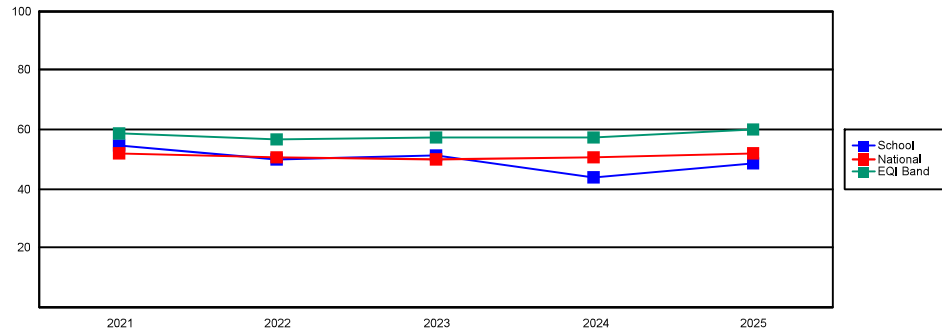
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



Achievement in NCEA and UE: Mt Roskill Grammar

Generated 12-Mar-2026

PR2 - Enrolment Based Cumulative Results by Gender

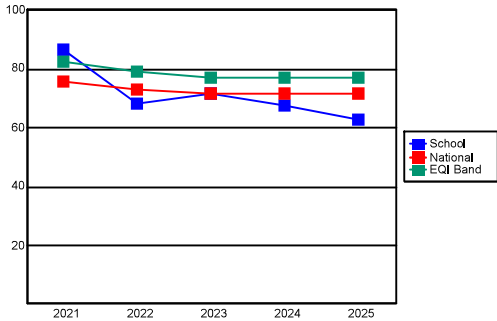
Mt Roskill Grammar

National

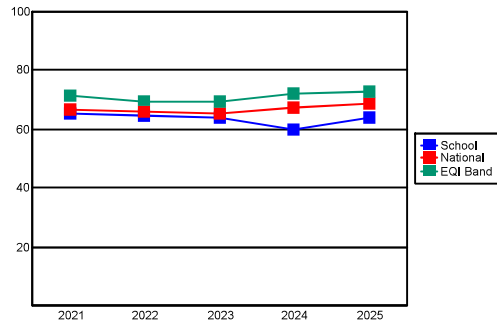
Below Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2021	178 / 206	86.4	136 / 209	65.1	101 / 209	48.3	76.0	66.8	45.5	82.2	71.5	51.5
2022	108 / 158	68.4	126 / 196	64.3	84 / 196	42.9	73.3	65.6	44.9	78.9	69.5	49.7
2023	156 / 217	71.9	89 / 140	63.6	65 / 140	46.4	71.8	64.8	44.0	76.9	69.0	49.7
2024	133 / 197	67.5	125 / 210	59.5	89 / 210	42.4	71.7	66.9	44.7	76.8	72.1	50.6
2025	112 / 179	62.6	121 / 189	64.0	82 / 189	43.4	71.5	68.7	45.6	77.2	72.8	51.6
Female												
2021	158 / 176	89.8	136 / 168	81.0	106 / 168	63.1	79.8	74.0	57.7	87.2	81.3	66.7
2022	138 / 166	83.1	125 / 163	76.7	95 / 163	58.3	76.6	70.5	55.3	84.0	78.0	64.2
2023	128 / 168	76.2	111 / 157	70.7	87 / 157	55.4	74.7	70.3	54.9	82.0	79.1	64.6
2024	131 / 158	82.9	105 / 165	63.6	75 / 165	45.5	75.6	71.9	56.1	83.6	80.0	64.6
2025	123 / 181	68.0	119 / 158	75.3	86 / 158	54.4	76.0	74.3	58.1	84.2	83.5	68.8

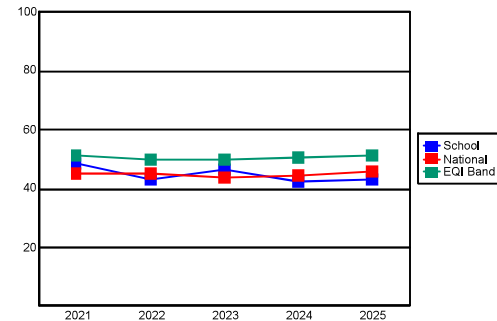
Year 12 NCEA Level 2 - Male



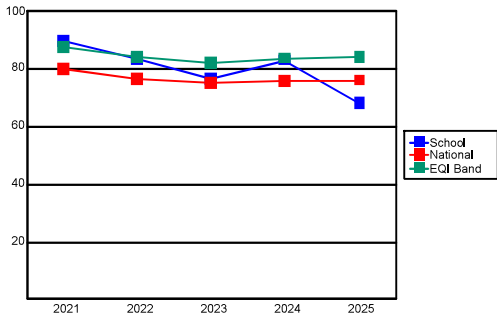
Year 13 NCEA Level 3 - Male



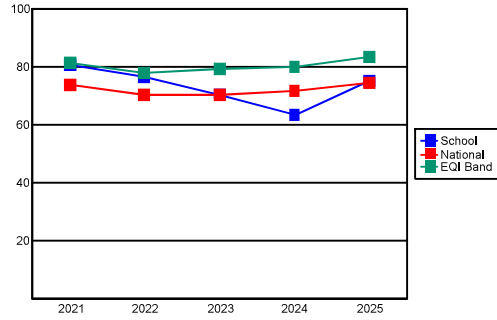
Year 13 University Entrance - Male



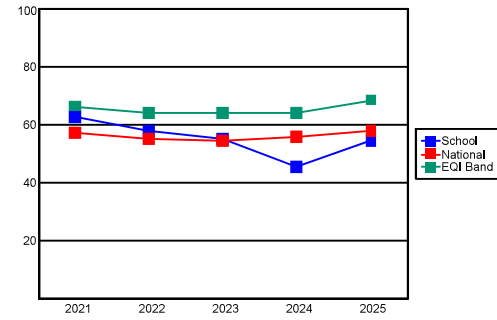
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female



Achievement in NCEA and UE: Mt Roskill Grammar

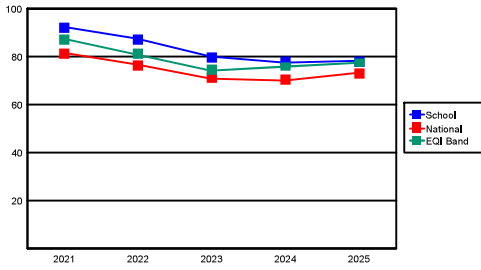
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PR2 - Enrolment Based Cumulative Results by Ethnicity

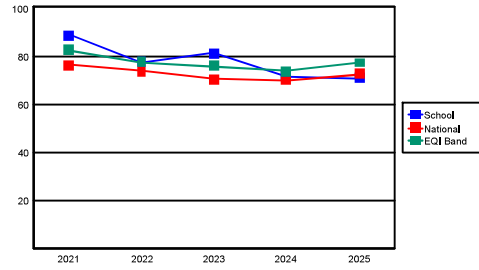
Academic Year	Mt Roskill Grammar						National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2021	189 / 206	91.7	164 / 185	88.6	141 / 185	76.2	81.1	76.2	63.4	86.9	82.5	69.6
2022	138 / 159	86.8	157 / 203	77.3	129 / 203	63.5	76.0	73.6	61.3	80.6	77.4	64.9
2023	156 / 196	79.6	127 / 157	80.9	105 / 157	66.9	70.7	70.1	58.1	74.0	75.6	63.2
2024	153 / 198	77.3	148 / 207	71.5	120 / 207	58.0	70.1	69.6	57.9	75.5	73.7	61.7
2025	163 / 210	77.6	147 / 208	70.7	122 / 208	58.7	72.7	72.3	59.8	77.1	77.2	66.0
European												
2021	39 / 46	84.8	52 / 73	71.2	43 / 73	58.9	81.2	73.2	57.2	85.6	77.5	61.0
2022	39 / 53	73.6	25 / 41	61.0	20 / 41	48.8	79.4	71.6	56.0	84.0	75.7	59.2
2023	29 / 43	67.4	27 / 44	61.4	21 / 44	47.7	78.0	71.4	55.5	83.1	76.1	60.1
2024	40 / 49	81.6	20 / 36	55.6	14 / 36	38.9	78.6	72.8	55.6	84.2	80.1	60.9
2025	37 / 60	61.7	32 / 45	71.1	24 / 45	53.3	78.2	74.2	56.6	84.7	81.1	62.8
Māori												
2021	33 / 39	84.6	16 / 23	69.6	7 / 23	30.4	68.3	58.5	31.7	77.3	67.5	43.3
2022	18 / 30	60.0	20 / 30	66.7	11 / 30	36.7	64.1	55.7	30.9	73.9	63.0	41.9
2023	23 / 38	60.5	12 / 20	60.0	5 / 20	25.0	64.6	56.3	31.2	73.6	65.3	42.5
2024	16 / 28	57.1	14 / 30	46.7	6 / 30	20.0	65.4	59.0	31.9	73.4	67.5	43.6
2025	9 / 32	28.1	11 / 22	50.0	6 / 22	27.3	65.4	62.4	33.7	75.0	73.6	45.6
Middle Eastern/Latin American/African												
2021	24 / 28	85.7	17 / 33	51.5	12 / 33	36.4	78.0	70.3	56.0	82.4	71.1	56.5
2022	21 / 28	75.0	19 / 28	67.9	12 / 28	42.9	73.3	67.4	51.4	75.6	72.6	55.4
2023	27 / 39	69.2	19 / 28	67.9	13 / 28	46.4	69.4	66.9	51.4	71.3	71.3	53.9
2024	20 / 31	64.5	20 / 34	58.8	16 / 34	47.1	69.5	67.6	52.9	74.1	71.1	55.4
2025	12 / 26	46.2	18 / 30	60.0	10 / 30	33.3	70.0	68.7	52.6	73.8	74.6	59.0
Other Ethnicity												
2021	0 / 1						78.5	72.9	55.1	85.3	81.9	63.3
2022	1 / 2	50.0	0 / 1		0 / 1		77.0	66.3	53.4	85.5	79.0	63.1
2023	2 / 2	100.0	1 / 2	50.0	0 / 2		73.9	65.5	48.7	83.6	80.2	59.3
2024			2 / 2	100.0	2 / 2	100.0	74.4	72.3	56.7	80.4	84.8	72.4
2025	2 / 3	66.7					74.9	71.2	55.2	81.9	86.0	69.8
Pacific Peoples												
2021	89 / 108	82.4	48 / 97	49.5	19 / 97	19.6	71.5	64.9	33.0	80.2	63.0	33.5
2022	49 / 83	59.0	55 / 95	57.9	24 / 95	25.3	67.3	59.4	28.7	70.1	58.1	32.1
2023	80 / 117	68.4	30 / 72	41.7	17 / 72	23.6	65.0	60.4	29.8	66.4	60.7	32.7
2024	59 / 87	67.8	46 / 104	44.2	18 / 104	17.3	65.8	64.6	32.2	67.9	63.1	33.5
2025	38 / 84	45.2	51 / 79	64.6	19 / 79	24.1	66.0	67.7	35.3	68.8	65.7	34.7

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

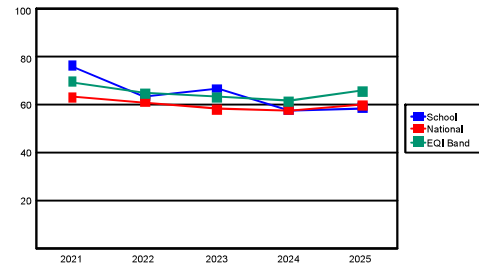
Year 12 NCEA Level 2 - Asian



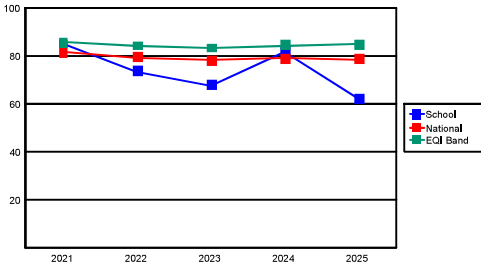
Year 13 NCEA Level 3 - Asian



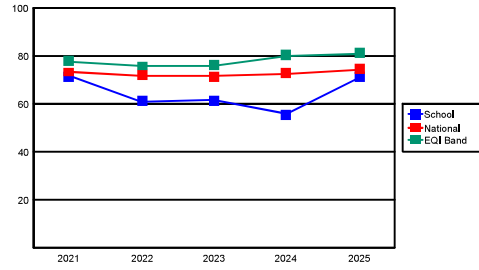
Year 13 University Entrance - Asian



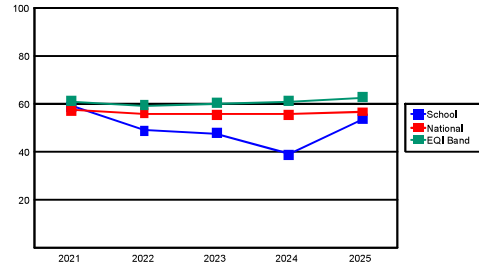
Year 12 NCEA Level 2 - European



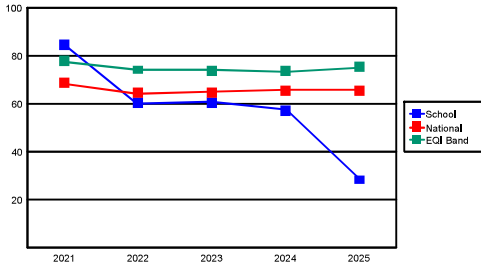
Year 13 NCEA Level 3 - European



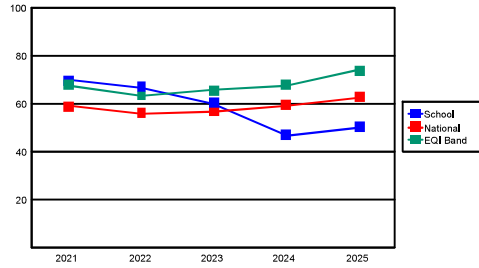
Year 13 University Entrance - European



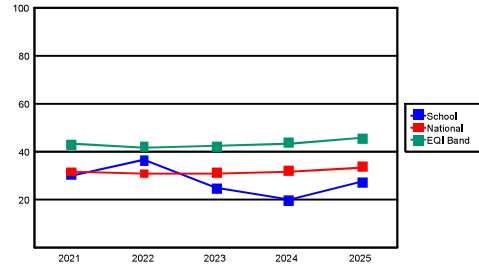
Year 12 NCEA Level 2 - Māori



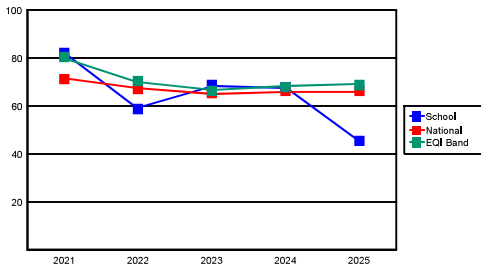
Year 13 NCEA Level 3 - Māori



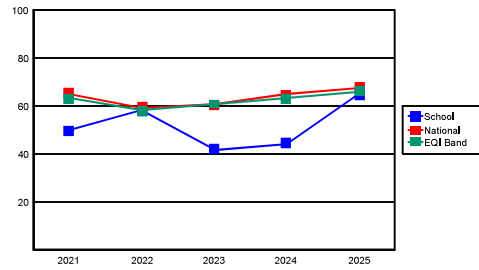
Year 13 University Entrance - Māori



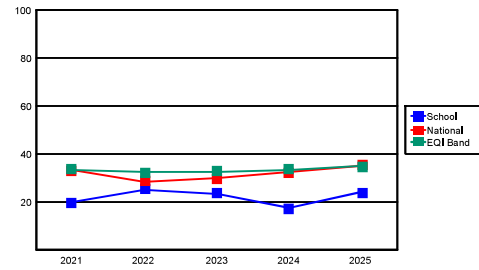
Year 12 NCEA Level 2 - Pacific Peoples



Year 13 NCEA Level 3 - Pacific Peoples



Year 13 University Entrance - Pacific Peoples



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

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

Maori in the Education service?	<ul style="list-style-type: none"> ○ achieving equitable outcomes for Māori students ○ providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • 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 as 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

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

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

Mount Roskill Grammar School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$49,624.77 (excluding GST). The funding was spent on additional sports coaches and the provision of equipment. The number of students participating in organised sport decreased from 36% to 32% of the school roll.