

MT ROSKILL INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1383

Principal: Kristen Walsham

School Address: Denbigh Ave, Mount Roskill, Auckland 1041

School Postal Address: Denbigh Ave, Mount Roskill, Auckland 1041

School Phone: 09-620 8508

School Email: office@mri.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kerry Martin	Presiding Member	Elected	August 2025
Kristen Walsham	Principal ex Officio		
Christine Drinnan	Parent Representative	Selected	August 2025
Emi Aleki	Parent Representative	Elected	August 2025
Jason George	Parent Representative	Elected	August 2025
Nerys Major	Parent Representative	Selected	August 2025
Simon Coffey	Staff Representative	Elected	August 2025
Roger Deverell	Presiding Member	Elected	August 2022
Anora D'Costa	Parent Representative	Selected	August 2022
James Bruce	Parent Representative	Co-opted	August 2022
Zelda Po'e-Tofaeono	Parent Representative	Selected	August 2022
Russell Burton	Staff Representative	Elected	August 2022

Accountant / Service Provider: Shore Chartered Accountants Limited

MT ROSKILL INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Mt Roskill Intermediate School

Statement of Responsibility

For the year ended 31 December 2022

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.

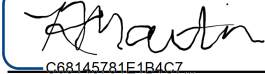
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Kerry Martin

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

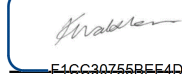
05 June 2023

Date:

Kristen Walsham

Full Name of Principal

DocuSigned by:



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Signature of Principal

02 June 2023

Date:

Mt Roskill Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	7,452,284	7,110,196	7,270,131
Locally Raised Funds	3	134,740	161,000	141,901
Interest Income		13,601	12,250	4,211
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		7,600,625	7,283,446	7,416,243
Expenses				
Locally Raised Funds	3	136,145	126,100	78,444
Learning Resources	4	4,128,905	3,861,977	3,912,764
Administration	5	386,453	293,913	292,688
Finance		6,584	-	5,775
Property	6	3,137,467	3,081,004	2,995,564
Loss on Disposal of Property, Plant and Equipment		1,231	-	967
		7,796,785	7,362,994	7,286,202
Net Surplus / (Deficit) for the year		(196,160)	(79,548)	130,041
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(196,160)	(79,548)	130,041

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

Mt Roskill Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,530,067	1,530,024	1,400,026
Total comprehensive revenue and expense for the year		(196,160)	(79,548)	130,041
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		35,095	-	-
Equity at 31 December		1,369,002	1,450,476	1,530,067
Accumulated comprehensive revenue and expense		1,369,002	1,450,476	1,530,067
Reserves		-	-	-
Equity at 31 December		1,369,002	1,450,476	1,530,067

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.

Mt Roskill Intermediate School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	249,098	268,423	1,071,703
Accounts Receivable	8	275,363	231,000	234,390
GST Receivable		-	3,000	3,145
Prepayments		28,551	22,000	23,061
Inventories	9	3,227	6,000	6,078
Investments	10	419,723	365,803	365,803
Funds Receivable for Capital Works Projects	15	-	-	34,931
		975,962	896,226	1,739,111
Current Liabilities				
GST Payable		18,514	-	-
Accounts Payable	12	342,555	310,000	336,701
Provision for Cyclical Maintenance	13	38,794	40,000	86,776
Finance Lease Liability	14	29,100	30,000	31,475
Funds held for Capital Works Projects	15	5,125	-	728,917
		434,088	380,000	1,183,869
Working Capital Surplus/(Deficit)		541,874	516,226	555,242
Non-current Assets				
Property, Plant and Equipment	11	1,142,277	1,184,577	1,242,577
		1,142,277	1,184,577	1,242,577
Non-current Liabilities				
Provision for Cyclical Maintenance	13	286,927	220,327	210,327
Finance Lease Liability	14	28,222	30,000	57,425
		315,149	250,327	267,752
Net Assets		1,369,002	1,450,476	1,530,067
Equity		1,369,002	1,450,476	1,530,067

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

Mt Roskill Intermediate School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,782,041	1,610,153	1,746,653
Locally Raised Funds		118,190	151,000	142,131
International Students		10,435	10,000	-
Goods and Services Tax (net)		21,702	145	(62,767)
Payments to Employees		(1,088,014)	(908,745)	(880,914)
Payments to Suppliers		(810,531)	(783,114)	(595,969)
Interest Paid		(6,584)	-	(5,775)
Interest Received		11,008	12,167	3,485
Net cash from/(to) Operating Activities		38,247	91,606	346,844
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(121,588)	(172,000)	(89,486)
Purchase of Investments		(53,920)	-	(103,889)
Net cash from/(to) Investing Activities		(175,508)	(172,000)	(193,375)
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,095	-	-
Finance Lease Payments		(31,578)	(28,900)	(17,172)
Funds Administered on Behalf of Third Parties		(688,861)	(693,986)	492,942
Net cash from/(to) Financing Activities		(685,344)	(722,886)	475,770
Net increase/(decrease) in cash and cash equivalents		(822,605)	(803,280)	629,239
Cash and cash equivalents at the beginning of the year	7	1,071,703	1,071,703	442,463
Cash and cash equivalents at the end of the year	7	249,098	268,423	1,071,702

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

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

Mt Roskill Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mt Roskill Intermediate 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 2022 to 31 December 2022 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The 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 \$30 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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 11.

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 14. Future operating lease commitments are disclosed in note 20.

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.

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and comprised of 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 not trivial.

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	40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is

j) 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.

k) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

l) Funds held for Capital works

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

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

m) 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 schools 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.

n) Financial Instruments

The School'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.

The School'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.

o) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

p) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,716,618	1,587,156	1,756,636
Teachers' Salaries Grants	2,937,268	2,800,000	2,887,263
Use of Land and Buildings Grants	2,701,111	2,700,000	2,626,232
Other Government Grants	97,287	23,040	-
	7,452,284	7,110,196	7,270,131

The school has opted in to the donations scheme for this year. Total amount received was \$86,250.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	240	1,000	1,400
Fees for Extra Curricular Activities	70,986	40,000	19,837
Trading	53,079	90,000	55,664
Fundraising & Community Grants	-	20,000	65,000
International Student Fees	10,435	10,000	-
	134,740	161,000	141,901
Expenses			
Extra Curricular Activities Costs	124,635	105,000	69,800
Trading	11,510	20,100	8,644
Fundraising and Community Grant Costs	-	1,000	-
	136,145	126,100	78,444
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	(1,405)	34,900	63,457

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	104,973	107,800	76,799
Information and Communication Technology	44,474	41,000	54,292
Library Resources	2,160	2,500	2,941
Employee Benefits - Salaries	3,726,759	3,457,677	3,516,337
Staff Development	21,831	23,000	12,664
Depreciation	228,708	230,000	249,731
	<u>4,128,905</u>	<u>3,861,977</u>	<u>3,912,764</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,380	9,100	9,100
Board Fees	4,010	5,000	3,715
Board Expenses	43,242	22,000	39,015
Communication	10,260	10,000	9,909
Consumables	14,904	11,200	7,248
Other	6,677	11,000	6,706
Employee Benefits - Salaries	277,135	204,413	196,318
Insurance	11,945	12,500	11,948
Service Providers, Contractors and Consultancy	8,900	8,700	8,729
	<u>386,453</u>	<u>293,913</u>	<u>292,688</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	22,436	17,500	15,021
Consultancy and Contract Services	110,565	111,000	97,200
Cyclical Maintenance Provision	28,618	50,000	61,730
Grounds	25,717	11,500	12,959
Heat, Light and Water	62,167	70,500	65,912
Repairs and Maintenance	101,436	44,500	38,517
Use of Land and Buildings	2,701,111	2,700,000	2,626,232
Security	23,704	18,000	20,044
Employee Benefits - Salaries	61,713	58,004	57,949
	<u>3,137,467</u>	<u>3,081,004</u>	<u>2,995,564</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. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	145,362	67,923	720,807
Short-term Bank Deposits	103,595	200,000	350,313
Petty Cash	141	500	583
	<u>249,098</u>	<u>268,423</u>	<u>1,071,703</u>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$249,098 Cash and Cash Equivalents, \$5,125 is held by the School 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. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,115	-	-
Receivables from the Ministry of Education	23,814	-	-
Interest Receivable	3,510	1,000	917
Banking Staffing Underuse	-	-	8,360
Teacher Salaries Grant Receivable	241,924	230,000	225,113
	<u>275,363</u>	<u>231,000</u>	<u>234,390</u>
Receivables from Exchange Transactions	9,625	1,000	917
Receivables from Non-Exchange Transactions	265,738	230,000	233,473
	<u>275,363</u>	<u>231,000</u>	<u>234,390</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,564	2,000	2,173
School Uniforms	1,663	4,000	3,905
	<u>3,227</u>	<u>6,000</u>	<u>6,078</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	419,723	365,803	365,803
Total Investments	419,723	365,803	365,803

11. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	630,091	-	-	-	(31,850)	598,241
Furniture and Equipment	380,530	71,408	-	-	(85,929)	366,009
Information and Communication	124,628	54,279	-	-	(74,585)	104,322
Technology						
Motor Vehicles	3,281	-	-	-	(1,270)	2,011
Leased Assets	82,566	-	-	-	(32,011)	50,555
Library Resources	21,481	3,953	(1,232)	-	(3,063)	21,139
Balance at 31 December 2022	1,242,577	129,640	(1,232)	-	(228,708)	1,142,277

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	1,273,998	(675,757)	598,241	1,273,998	(643,907)	630,091
Furniture and Equipment	1,446,722	(1,080,907)	365,815	1,428,181	(1,047,651)	380,530
Information and Communication						
Technology	628,360	(524,040)	104,320	574,082	(449,454)	124,628
Motor Vehicles	112,309	(110,298)	2,011	112,310	(109,029)	3,281
Leased Assets	125,615	(75,059)	50,556	125,615	(43,049)	82,566
Library Resources	88,941	(67,607)	21,334	88,941	(67,460)	21,481
Balance at 31 December	3,675,945	(2,533,668)	1,142,277	3,603,127	(2,360,550)	1,242,577

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	41,131	50,000	84,377
Accruals	15,480	15,000	15,200
Banking Staffing Overuse	28,165	-	-
Employee Entitlements - Salaries	241,925	230,000	225,113
Employee Entitlements - Leave Accrual	15,854	15,000	12,011
	<u>342,555</u>	<u>310,000</u>	<u>336,701</u>
Payables for Exchange Transactions	342,555	310,000	336,701
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>342,555</u>	<u>310,000</u>	<u>336,701</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	297,103	297,103	289,179
Increase to the Provision During the Year	28,618	50,000	61,730
Use of the Provision During the Year	-	-	(53,806)
Provision at the End of the Year	<u>325,721</u>	<u>347,103</u>	<u>297,103</u>
Cyclical Maintenance - Current	38,794	40,000	86,776
Cyclical Maintenance - Non current	286,927	220,327	210,327
	<u>325,721</u>	<u>260,327</u>	<u>297,103</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	32,839	33,000	38,059
Later than One Year and no Later than Five Years	29,629	33,000	62,571
Future Finance Charges	(5,146)	(6,000)	(11,730)
	<u>57,322</u>	<u>60,000</u>	<u>88,900</u>
Represented by			
Finance lease liability - Current	29,100	30,000	31,475
Finance lease liability - Non current	28,222	30,000	57,425
	<u>57,322</u>	<u>60,000</u>	<u>88,900</u>

15. 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 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 1 Alterations		5,125	-	-	-	5,125
Electrical Work		(517)	20,428	(19,911)	-	-
SIP Exterior Doors		145,380	15,153	(160,533)	-	-
5YA ILE Relocatable Classrooms		319,855	42,415	(362,270)	-	-
Main Toilet Block		258,557	28,729	(287,286)	-	-
SIP ILE Relocatable Classrooms		(17,600)	17,600	-	-	-
Totals		<u>710,800</u>	<u>124,325</u>	<u>(830,000)</u>	<u>-</u>	<u>5,125</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	5,125
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 1 Alterations		5,125	-	-	-	5,125
Roofing		151,331	-	(168,145)	-	(16,814)
Watermains		76,713	12,607	(89,320)	-	-
SIP Drinking Fountains		(32,125)	33,815	(1,690)	-	-
Electrical Work		-	183,852	(184,369)	-	(517)
SIP Exterior Doors		-	145,380	-	-	145,380
5YA ILE Relocatable Classrooms		-	381,734	(61,879)	-	319,855
Main Toilet Block		-	258,557	-	-	258,557
SIP ILE Relocatable Classrooms		-	158,397	(175,997)	-	(17,600)
Totals		<u>201,044</u>	<u>1,174,342</u>	<u>(681,400)</u>	<u>-</u>	<u>693,986</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,010	3,715
<i>Leadership Team</i> Remuneration Full-time equivalent members	550,492 4	509,212 4
Total key management personnel remuneration	554,502	512,927

There are **8** members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 10	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3	2
110- 120	-	2
120- 130	2	-
	<u>5</u>	<u>4</u>

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

18. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works other than those disclosed in note 15

(Capital commitments at 31 December 2021: Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no operating contracts:

(Operating commitments at 31 December 2021: Nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	249,098	268,423	1,071,703
Receivables	275,363	231,000	234,390
Investments - Term Deposits	419,723	365,803	365,803
Total Financial assets measured at amortised cost	<u>944,184</u>	<u>865,226</u>	<u>1,671,896</u>

Financial liabilities measured at amortised cost

Payables	342,555	310,000	336,701
Finance Leases	57,322	60,000	88,900
Total Financial Liabilities Measured at Amortised Cost	<u>399,877</u>	<u>370,000</u>	<u>425,601</u>

22. Events After Balance Date

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

23. Comparatives

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Mt Roskill Intermediate's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Mt Roskill Intermediate (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 6 June 2023. This is the date at which our opinion is expressed.

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

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

In preparing the financial statements, the Board is responsible on behalf of the School 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 there is an intention to close or merge the School, 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 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 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, 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 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* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Mt Roskill Intermediate.



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of Variance Reporting: 2023 Reporting Cycle against 2022 Targets



Reporting against 2022 Achievement and Progress Targets: Writing				
School Name:	Mt Roskill Intermediate School		School Number:	1383
Strategic Aim:	Our students will be actively engaged in their learning and have high levels of achievement and progress			
Annual Aim:	<ol style="list-style-type: none"> 1. Improve outcomes for all students, particularly Maori, Pasifika, English Language learners and those who have special learning needs. 2. Teachers are supported to improve best practice in effective teaching and assessment, which will impact on student progress and achievement. 			
Target:	Writing: To improve equity of outcomes in literacy			
Baseline Data:	Year 7 2020: % working within or above - Beginning of Year (writing)	Year 7 2020: % working within or above - End of Year	Year 8 2020: % working within or above - Beg of Year	Year 8 2020: % working within or above - End of Year
	38%	51%	45%	62%
	% increase 2020: 13% No EoY data available for 2021 due to Covid impact of lockdowns		% increase 2020: 17% No EoY data available for 2021 due to Covid impact of lockdowns	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Shared best practice through professional learning models and individualised support for teachers - COVID impacted 2. Learning support programmes, Reading Support Programme and ESOL programmes took place. 3. Ongoing building of relationships with our parents through distance learning programmes and check ins 4. Ongoing monitoring and reviewing of learning and progress, throughout and around lockdowns 5. Teachers were supported with their use of ELLP (English Language Learners Programme) and resourcing for English Foundation learners. 6. Continued work as a Kahui-Ako looking at consistency between schools (around lockdowns) 7. Responsive to learning during the COVID lockdown period and impact on schooling 8. Transition to distance learning for students in isolation 9. 300 School devices supported at home learning 10. Trialling of AWS programme to support 11. Supporting students 12. Pasifika Young leaders Writing group established 13. AFL approaches implemented to support engagement and ownership of learning, including WAGOLL (What a good one looks like) 	<p>Our Writing Target was met as we have closed the gap but the impact of continued broken schooling for many students continues to be highlighted in our writing data.</p> <p>Writing achievement is still of concern with data very low across gender & all ethnicities</p> <p>End of year 55.38% of the Y7 cohort is working below or well below the NZ curriculum level for Y7, this has decreased from MOY 61.85% at Mid year.</p> <p>44.62% are working within or above the curriculum level for Y7, increased from 38.15% at Mid year.</p> <p>More males than females are working well below or below the level 35.06 % compared to 20.32%</p> <p>Writing achievement levels of MEELA, Māori & Pacific Peoples cohorts are still of particular concern, but have both made significant progress. Highlighted is the need to continue to focus on explicitly teaching developing writing skills for all students</p> <p>Y8 Writing is all of concern with data very low across gender & all ethnicities</p> <p>End of year 43.15% of Y8 cohort is working below or well below the NZ curriculum level. This decreased from 55.67% at mid year.</p> <p>End of year, for Y8, 56.85% of year 8 within or above the expected curriculum level for Y8, increased from 44.35% at mid year.</p>	<p>Attendance was impacted by covid isolation and sickness both of student and teachers.</p> <p>For the first two terms, class support programmes were not able to operate.</p> <p>Despite this teachers worked to implement AFL (Assessment for Learning) strategies such as WAGOLL to model and scaffold good writing. Student voice confirms that these strategies were effective in supporting writing.</p> <p>We just needed more face to face teaching for all students to close the huge gaps in learning as a result of affected learning for the last three years.</p> <p>Early data of the Agility With Sound (AWS), a part of Structured Literacy, engaged students with positive student voice and a direct increase in literacy, word recognition, spelling and therefore writing evident.</p> <p>Our Pasifika students involved in weekly writing sessions which involved explicit teaching based on effective proactive and using afl strategies also had a direct positive effect of building writing skills and student agency in learning.</p> <p>Writing extension group established - extending the potential that had not yet developed.</p> <p>PCT and new teachers were supported through fortnightly literacy workshops.</p>	<p>Early Identification of students impacted in their learning by lockdowns, including with anxiety and learning gaps. Monitored as ‘fragile learners’ and inclusion on additional support programmes and targeted teaching sessions.</p> <p>Engaging students back into learning and writing through AFL strategies, such as WAGOLL Support students in identifying, reflecting against and setting new learning goals.</p> <ul style="list-style-type: none"> ● Identifying, monitoring and supporting fragile learners ● Revisit effective Writing practice for all teachers ● Continuation of ESL programmes. ● Build assessment for learning practices (Kahi Ako) ● Kahui Ako - continued celebration of shared Writing project ● Build Data capability, understanding of learning progressions and moderation to inform practice <p>Bi-weekly: Staff -targeted support for PCT’s and ‘newer’ teachers’ which will include Modelling and assessment (moderation and judgement capability) as well as embedding effective practice model</p> <ul style="list-style-type: none"> ● Focus group -WSL after school support sessions ● Through identified mentors <p>ASW programme school wide implementation, more students picked up through this programme.</p> <p>Continued development and use of Pasifika writing group established in response through PYL/ Activate programme, focusing on developing writing skill and building student ownership through AFL strategies</p>

Slightly more males than females are working **well below** the level **15.23%** compared to 6.38%

Writing achievement levels of MEELA , Māori & Pacific Peoples cohorts are still of particular concern in year 8, despite progress being evident. Highlighted is the continued need to focus on explicitly teaching developing writing skills for all students

We did not collect summative data at the end of the 2021 year as engaging students back into learning was our focus Unfortunately the continued impact of covid on attendance only further enhanced the equity of outcomes due to the heightened inequality of learning conditions.

Academic mentoring with Kaiarahi and Matua who will also undertake AWS training. Look to model on success PYL model

Literacy extension group to continue - extending the potential that has not yet developed. Students who need extension - where data reading / writing mismatch. Ensure 'Fragile' students are identified and follow up on absences and any disengagement using real time tracking and identifying coaching, support and impact of initiatives.

Monitor teachers use of our effective practice models - Team meetings, Staff meetings, planning checks

AFL strategies - continue to embed, student ownership and scaffolded control WAGOLL, co-constructed success criteria etc

Planning for next year:

1. Explicit writing teaching (using effective practice models) that usies Assessment for Learning (AFL) strategies and approaches to support student ownership and scaffolded control
2. Build data capability, understanding of learning progressions and moderation to inform practices
3. Agility With Sound (AWS) support programme implemented to support literacy development



Reporting against 2022 Achievement and Progress Targets: Mathematics

School Name:	Mt Roskill Intermediate School	School Number:	1383	
Strategic Aim:	Our students will be actively engaged in their learning and have high levels of achievement and progress			
Annual Aim:	<ol style="list-style-type: none"> 1. Improve outcomes for all students, particularly Maori, Pasifika, English Language learners and those who have special learning needs. 2. Teachers are supported to improve best practice in effective teaching and assessment, which will impact on student progress and achievement. 			
Target:	Mathematics: To improve equity of outcomes in Mathematics			
Baseline Data:	Year 7 2020: % working within or above - Beginning of Year (Maths)	Year 7 2020: % working within or above - End of Year	Year 8 2020: % working within or above - Beg of Year	Year 8 2020: % working within or above - End of Year
	48%	63%	61%	72%
	% increase 2020: 15% No EoY data available for 2021 due to Covid impact of lockdowns		% increase 2020: 11% No EoY data available for 2021 due to Covid impact of lockdowns	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Shared best practice through professional learning models and individualised support for teachers - impacted by COVID lockdowns for half of the year 2. Maths Learning support programmes (MST, took place via distance learning) 3. Ongoing building of relationships with our parents throughout lockdown, as able 4. Continued work as a Kahui-Ako looking at consistency between schools. (around lockdowns) 5. Responsive to learning during the COVID lockdown period and impact on schooling 6. 300 School devices supported at home learning 7. Transition to distance learning for half of the school year 	<p>Our Mathematics Target was met as we have closed the gap but the impact of continued broken schooling for many students continues to be highlighted in our mathematics data.</p> <p>Mathematics overall achievement levels are of concern with data low across both genders & most ethnicities</p> <p>End of year 41.03% of the Y7 cohort is working below or well below the NZ curriculum level for Y7, this has decreased from 53.41% at Mid year.</p> <p>58.98% are working within or above the curriculum level for Y7, increased from 46.59% at Mid year.</p> <p>Pacific People, despite overall achievement being low, made considerable progress in mathematics: End of year 68.25% of the Y7 Pacific Peoples cohort is working below or well below the NZ curriculum level for Y7, this has decreased from 81.90% at Mid year.</p> <p>31.75% are working within or above the curriculum level for Y7, increased from 18.06% at Mid year.</p> <p>Overall year 7 female achievement in Mathematics is similar to male achievement .</p> <p>Mathematics achievement levels of Māori & Pacific Peoples cohorts are improving but still of particular concern.</p> <p>Highlighted is the need for an ongoing focus on developing mathematical understanding and skills and for additional support</p>	<p>Despite daily check-in and supporting our students with devices in the homes, many of our most vulnerable learners did not have the same access to learning, 'spaces' and time at home that allowed them to engage equitably.</p> <p>Attendance was impacted by covid isolation and sickness both of students and teachers.</p> <p>For the first two terms, class support programmes were not able to operate.</p> <p>School funded Maths Support programme was able to operate from Term 3, but was also impacted by covid related attendance/ sickness and the collapsing of the programmes to cover staffing in other areas of the school in order to keep the school open.</p> <p>Maths extension programmes were also impacted by staffing levels and covid related absences</p> <p>Despite this teachers worked to implement AFL (Assessment for Learning) strategies such as WAGOLL to model and scaffold inquiry mathematics strategies. Student voice confirms that these strategies were effective in supporting learning</p> <p>Teachers were supported through fortnightly mathematics workshops to support effective teaching of mathematics and develop shared resources and inquiry problems together.</p> <ul style="list-style-type: none"> ● Modelling, development of rich mathematical questions, building maths teaching capability based on ALIM approach and MST strategies - embedding effective practice model ● Focus group -WSL after school support sessions ● Follow up individual support as 	<p>Early Identification of students impacted in their learning by lockdowns, including with anxiety and learning gaps. Monitored as 'fragile learners' and inclusion on additional support programmes and targeted teaching sessions.</p> <p>Engaging students back into learning and mathematics through AFL strategies, such as WAGOLL Support students in identifying, reflecting against and setting new learning goals.</p> <ul style="list-style-type: none"> ● Engaging students back into learning and positive mathematical mindsets ● Support students in identifying, reflecting against and setting new learning goals. ● Identifying, monitoring and supporting fragile learners. ● Continue to build effective mathematics practice for all teachers. ● Build assessment for learning practices. ● Kahui Ako - development of shared effective practice. ● Build data capability, understanding of learning progressions and moderation to inform practice. ● Active building of place value number knowledge. <p>Continue Bi-weekly: Staff -targeted support which will include strategies and approaches assessment (inquiry based problem solving and judgement capability) as well as embedding effective practice model</p> <ul style="list-style-type: none"> ● Modelling, development of rich mathematical questions, building maths teaching capability based on ALIM approach and MST strategies - embedding effective practice model ● Focus group -ASL after school

	<p>programmes. MST was cancelled due to staffing with reliever shortages and this has impacted data.</p> <p>Year 8 Mathematics: data is low across gender & all ethnicities</p> <p>End of year 38.35% of the Y8 cohort is working below or well below the NZ curriculum level for Y8, this has decreased from 50.52% at Mid year.</p> <p>61.65% are working within or above the curriculum level for Y8, increased from 49.48% at Mid year.</p> <p>Slightly more males than females are working well below the level 6.51% (MOY 9.97%) compared to 4.79% (MOY 12.37 %)</p>	<p>needed</p> <p>We just needed more face to face teaching for all students to close the huge gaps in learning as a result of affected learning for the last three years.</p> <p>We did not collect summative data at the end of the 2021 year as engaging students back into learning was our focus Unfortunately the continued impact of covid on attendance only further enhanced the equity of outcomes due to the heightened inequality of learning conditions.</p> <p>Despite solid, engaging programmes and seeking to work with families, few of the students accessed the additional MST support during lockdown and were some of our more vulnerable students impacted. MST programme is not conducive to online learning, it is designed for face to face, engagement, collaboration and working with other students.</p> <p>We did not collect summative data at the end of the year as engaging students back into learning was our focus for the last two weeks of school when students returned under Level 3 conditions.</p> <p>Unfortunately covid lockdowns only further enhanced the equity of outcomes due to the heightened inequality of learning conditions.</p>	<p>support sessions.</p> <ul style="list-style-type: none"> ● building teacher capability with number knowledge required at level 3-5 of the curriculum. <p>Academic mentoring with Kaiarahi and Matua who will also undertake Growth Coaching training. Look to model on success PYL model</p> <p>Monitor teachers use of our effective practice models - Team meetings, Staff meetings, planning checks</p> <p>AFL strategies - continue to embed, student ownership and scaffolded control WAGOLL, etc</p> <p>Implementation of MoE funded MST programme and associated post graduate trying undertaken. Continued support of wider staff by experienced MST teacher and mentoring of others through the ASL role</p> <p>DP spot checking data, are there any students not on our radar that have been missed and require additional support programmes, investigation?</p> <p>Extension Mathematics programmes to continue</p>
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Planning for next year:

1. Undertake new cycle of MST Training role with continued support for all teachers to develop best practice and build schoolwide capability to support Mathematics learners who are well below curriculum bands
2. Continued support for all teachers with the development of effective maths practice- with particular focus of AFL strategies and approaches to support student engagement & ownership
3. Build data capability, understanding of learning progressions and moderation to inform practices



MT ROSKILL INTERMEDIATE SCHOOL

KiwiSport Funding Statement 2022

Overarching Goal - Whakapuāwhai - For our students to thrive

Overarching objective:

To provide physical education and sporting opportunities to increase the engagement and physical fitness of all students

During the 2022 financial year, Mt Roskill Intermediate School received a total of \$7,886 + GST in respect to Kiwisport Partnership funding.

At Mt Roskill Intermediate our strategic overarching goal is for students to thrive. This applies equally to sporting, health and wellbeing as well as academically and socially.

Sport and physical fitness plays an important part in the development of our students who continue to benefit from the wide-ranging efforts made by the school to engage students in existing physical activities as well as trying and experiencing new physical activities and sports. This applies equally to students who have sporting talent and fostering experience in participation in sport for all students.

Despite the impact of COVID restrictions throughout the year, students were still able to access a range of sporting opportunities although a significant number of sessions were reduced due to half the year being in Red Traffic light system and the inability to have contact with outside provides or mixed groups operate

Kiwi Sport Funding of \$ 7,886 + GST has been used to contribute to the following:

1. The delivery of development programmes in the following organised sports:
 - a. Basketball
 - b. Waterpolo
 - c. Netball
2. Running additional sports teams during lunchtime and sporting academies, including:
 - a. Boys and Girls football academy
 - b. Hockey academy
 - c. Rugby academy
 - d. Cricket Academy
 - e. Basketball Academy
3. Accessing support from Sport Auckland for our school based programmes and school leadership

All students have participated in the school related, classroom based programs.

Despite Sport being impacted by Covid restrictions, the Kiwisport funding received in 2022 has contributed significantly to this achievement

Equal Opportunities

Mt Roskill Intermediate School has complied with the EEO policy