

MT ROSKILL INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1383

Principal: Kristen Walsham

School Address: Denbigh Ave, Mount Roskill, Auckland 1041

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School Phone: 09 620 8508

School Email: office@mri.school.nz

Accountant / Service Provider: Shore Chartered Accountants Limited

Members of the Board:

Name	Position	How Position Gained	Term
Kerry Martin	Presiding Member	Elected	Sept-28
Kristen Walsham	Principal ex Officio		
Leah Lutau	Parent Representative	Elected	Sept-28
Farhana Bhamjee	Parent Representative	Elected	Sept-28
Rachel Brennan	Parent Representative	Elected	Sept-28
Nerys Major	Parent Representative	Selected	Sept-28
Natalie Wright	Staff Representative	Elected	Sept-28
Christine Drinnan	Parent Representative	Selected	Sept-25
Emi Aleki	Parent Representative	Elected	Sept-25
Jason George	Parent Representative	Elected	Sept-25
Simon Coffey	Staff Representative	Elected	Sept-25



MT ROSKILL INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Mt Roskill Intermediate 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.

Kerry Martin
Full Name of Presiding Member

Kerry Martin

Signature of Presiding Member

15 May 2026

Date

Kristen Walsham
Full Name of Principal

Kristen Walsham

Signature of Principal

15 May 2026

Date

Mt Roskill Intermediate 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	7,635,566	7,144,856	7,310,037
Locally Raised Funds	3	209,041	294,600	335,332
Interest		7,571	20,000	20,217
Total Revenue		7,852,178	7,459,456	7,665,586
Expense				
Locally Raised Funds	3	154,136	173,500	250,523
Learning Resources	4	4,486,792	3,945,655	4,268,889
Administration	5	307,745	309,050	332,437
Interest		8,288	6,900	4,051
Property	6	2,726,395	2,945,701	2,877,989
Loss on Disposal of Property, Plant and Equipment		1,508	5,000	1,399
Total Expense		7,684,864	7,385,806	7,735,288
Net Surplus / (Deficit) for the year		167,314	73,650	(69,702)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		167,314	73,650	(69,702)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,039,507	1,039,507	1,046,317
Total comprehensive revenue and expense for the year		167,314	73,650	(69,702)
Contribution - Furniture and Equipment Grant		-	-	62,892
Equity at 31 December		1,206,821	1,113,157	1,039,507
Accumulated comprehensive revenue and expense		1,206,821	1,113,157	1,039,507
Equity at 31 December		1,206,821	1,113,157	1,039,507

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	278,560	223,340	289,265
Accounts Receivable	8	361,952	332,085	355,331
GST Receivable		47,935	21,000	68,663
Prepayments		19,199	22,000	22,603
Inventories	9	3,869	5,300	2,253
Investments		202,206	200,000	-
Funds Receivable for Capital Works Projects	16	92,572	-	116,410
		1,006,293	803,725	854,525
Current Liabilities				
Accounts Payable	12	435,675	379,754	552,383
Revenue Received in Advance	13	12,261	26,738	24,562
Provision for Cyclical Maintenance	14	40,146	63,143	21,000
Finance Lease Liability	15	33,799	36,806	22,412
Funds held for Capital Works Projects	16	157,526	-	13,691
Funds held on behalf of School Cluster	17	-	-	35,927
		679,407	506,441	669,975
Working Capital Surplus/(Deficit)		326,886	297,284	184,550
Non-current Assets				
Property, Plant and Equipment	11	1,221,478	1,149,800	1,260,175
		1,221,478	1,149,800	1,260,175
Non-current Liabilities				
Provision for Cyclical Maintenance	14	246,835	279,797	332,440
Finance Lease Liability	15	94,708	54,130	72,778
		341,543	333,927	405,218
Net Assets		1,206,821	1,113,157	1,039,507
Equity		1,206,821	1,113,157	1,039,507

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,699,992	1,657,649	1,644,706
Locally Raised Funds		227,609	216,767	236,870
International Students		19,000	121,178	59,511
Goods and Services Tax (net)		20,728	47,660	(71,103)
Payments to Employees		(784,709)	(865,986)	(990,003)
Payments to Suppliers		(831,545)	(1,018,541)	(726,619)
Interest Paid		(8,288)	(6,900)	(4,051)
Interest Received		6,206	19,334	23,263
Net cash from/(to) Operating Activities		348,993	171,161	172,574
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(116,156)	(81,625)	(127,686)
Purchase of Investments		(202,206)	(200,000)	225,983
Net cash from/(to) Investing Activities		(318,362)	(281,625)	98,297
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	62,629
Finance Lease Payments		(9,708)	(22,253)	(31,633)
Funds Administered on Behalf of Other Parties		(31,628)	66,792	(130,148)
Net cash from/(to) Financing Activities		(41,336)	44,539	(99,152)
Net increase/(decrease) in cash and cash equivalents		(10,705)	(65,925)	171,719
Cash and cash equivalents at the beginning of the year	7	289,265	289,265	117,546
Cash and cash equivalents at the end of the year	7	278,560	223,340	289,265

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.

Mt Roskill Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2025

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 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 14.

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 15. Future operating lease commitments are disclosed in note 22.

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	40 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 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 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 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.

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

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, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

The 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	1,705,164	1,653,905	1,596,025
Teachers' Salaries Grants	3,598,620	3,024,000	3,227,783
Use of Land and Buildings Grants	2,331,782	2,466,951	2,466,951
Other Government Grants	-	-	19,278
	<u>7,635,566</u>	<u>7,144,856</u>	<u>7,310,037</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	21,453	-	11,832
Fees for Extra Curricular Activities	137,268	159,500	132,002
Trading	19,059	16,100	115,562
Fundraising and Community Grants	-	-	40,947
International Student Fees	31,261	119,000	34,989
	<u>209,041</u>	<u>294,600</u>	<u>335,332</u>
Expense			
Extra Curricular Activities Costs	142,140	160,000	137,764
Trading	11,567	12,000	112,423
International Student - Other Expenses	429	1,500	336
	<u>154,136</u>	<u>173,500</u>	<u>250,523</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>54,905</u>	<u>121,100</u>	<u>84,809</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	135,466	119,600	108,401
Information and Communication Technology	42,693	38,500	36,450
Employee Benefits - Salaries	4,083,951	3,556,000	3,897,244
Staff Development	28,313	26,555	27,943
Depreciation	196,369	205,000	198,851
	<u>4,486,792</u>	<u>3,945,655</u>	<u>4,268,889</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	13,553	12,650	11,252
Board Fees and Expenses	31,061	30,000	33,675
Other Administration Expenses	34,563	37,900	38,552
Employee Benefits - Salaries	201,150	201,000	221,750
Insurance	16,591	16,000	16,008
Service Providers, Contractors and Consultancy	10,827	11,500	11,200
	<u>307,745</u>	<u>309,050</u>	<u>332,437</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	93,486	92,000	88,863
Cyclical Maintenance	(34,401)	76,500	41,417
Heat, Light and Water	87,434	77,500	76,724
Repairs and Maintenance	87,651	81,000	82,187
Use of Land and Buildings	2,331,782	2,466,951	2,466,951
Employee Benefits - Salaries	98,934	106,000	95,868
Other Property Expenses	61,509	45,750	25,979
	<u>2,726,395</u>	<u>2,945,701</u>	<u>2,877,989</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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	278,560	223,340	289,265
Cash and cash equivalents for Statement of Cash Flows	<u>278,560</u>	<u>223,340</u>	<u>289,265</u>

Of the \$480,766 Cash and Cash Equivalents \$175,607 is subject to restrictions for the following reasons:

- \$12,261 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 13.
- \$163,346 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 16.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	3,300	12,000	53,169
Receivables from the Ministry of Education	8,915	-	-
Interest Receivable	1,699	1,000	334
Banking Staffing Underuse	-	-	3,744
Teacher Salaries Grant Receivable	348,038	319,085	298,084
	<u>361,952</u>	<u>332,085</u>	<u>355,331</u>
Receivables from Exchange Transactions	4,999	13,000	53,503
Receivables from Non-Exchange Transactions	356,953	319,085	301,828
	<u>361,952</u>	<u>332,085</u>	<u>355,331</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	3,769	3,800	1,138
School Uniforms	100	1,500	1,115
	<u>3,869</u>	<u>5,300</u>	<u>2,253</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	202,206	200,000	-
Total Investments	<u>202,206</u>	<u>200,000</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	742,579	15,917	-	-	(39,320)	719,176
Furniture and Equipment	328,518	71,679	-	-	(93,530)	306,667
Information and Communication Technology	63,405	8,671	-	-	(31,041)	41,035
Motor Vehicles	12,779	-	-	-	(3,129)	9,650
Leased Assets	91,890	59,078	-	-	(26,433)	124,535
Library Resources	21,004	3,835	(1,508)	-	(2,916)	20,415
	1,260,175	159,180	(1,508)	-	(196,369)	1,221,478

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,509,143	(789,967)	719,176	1,493,225	(750,646)	742,579
Furniture and Equipment	1,442,533	(1,135,866)	306,667	1,583,363	(1,254,845)	328,518
Information and Communication Technology	366,504	(325,469)	41,035	466,498	(403,093)	63,405
Motor Vehicles	70,267	(60,617)	9,650	127,957	(115,178)	12,779
Leased Assets	157,902	(33,367)	124,535	142,074	(50,184)	91,890
Library Resources	82,990	(62,575)	20,415	86,472	(65,468)	21,004
	3,629,339	(2,407,861)	1,221,478	3,899,589	(2,639,414)	1,260,175

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	54,466	58,600	219,822
Accruals	16,909	13,500	18,921
Employee Entitlements - Salaries	350,793	298,500	306,484
Employee Entitlements - Leave Accrual	13,507	9,154	7,156
	435,675	379,754	552,383
Payables for Exchange Transactions	435,675	379,754	552,383
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	435,675	379,754	552,383

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	12,261	26,700	24,522
Other revenue in Advance	-	38	40
	12,261	26,738	24,562

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	353,440	353,440	366,452
Increase/(decrease) to the Provision During the Year	(34,401)	76,500	41,417
Use of the Provision During the Year	(32,058)	(87,000)	(54,429)
Provision at the End of the Year	286,981	342,940	353,440
Cyclical Maintenance - Current	40,146	63,143	21,000
Cyclical Maintenance - Non current	246,835	279,797	332,440
	286,981	342,940	353,440

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers, copiers and a motor vehicle. Minimum lease payments payable:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	43,278	44,806	29,258
Later than One Year	105,519	62,130	82,452
Future Finance Charges	(20,290)	(16,000)	(16,520)
	128,507	90,936	95,190
Represented by			
Finance lease liability - Current	33,799	36,806	22,412
Finance lease liability - Non current	94,708	54,130	72,778
	128,507	90,936	95,190

16. 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 7, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Block 1 Alterations (207488)	5,125	-	(1,957)	-	3,168
5YA - Security & Fire System (251345)	(12,310)	-	(4,663)	-	(16,973)
5YA - Window Replacement	(500)	-	500	-	-
5YA - Roof, Clearlite & Gutter (252635)	(6,500)	160,345	(56,741)	-	97,104
5YA - Site Drainage (252640)	(400)	54,824	(35,333)	-	19,091
MOE Bridge Remediation (247705)	(96,700)	129,125	(28,162)	-	4,263
MOE Flood Remediation (240897)	8,566	14,214	(22,780)	-	-
5YA - Carpet & Vinyl Flooring (252637)	-	36,000	(2,100)	-	33,900
5YA - Lift Replacement (252636)	-	-	(6,833)	-	(6,833)
MOE Adverse Weather (253167)	-	-	(2,100)	-	(2,100)
5YA - Block 3 Asbestos (252639)	-	-	(3,564)	-	(3,564)
5YA - Toilet Refurbishment (252639)	-	96,777	(159,879)	-	(63,102)
Totals	(102,719)	491,285	(323,612)	-	64,954

Represented by:

Funds Held on Behalf of the Ministry of Education	157,526
Funds Receivable from the Ministry of Education	(92,572)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Block 1 Alterations (207488)	5,125	-	-	-	5,125
5YA - Security & Fire System (251345)	-	-	(12,310)	-	(12,310)
5YA - Window Replacement	-	-	(500)	-	(500)
5YA - Roof, Clearlite & Gutter (252635)	-	-	(6,500)	-	(6,500)
5YA - Site Drainage (252640)	-	-	(400)	-	(400)
MOE Bridge Remediation (247705)	-	324,708	(421,408)	-	(96,700)
MOE Flood Remediation (240897)	-	317,938	(309,372)	-	8,566
Totals	5,125	642,646	(750,490)	-	(102,719)

Represented by:

Funds Held on Behalf of the Ministry of Education	13,691
Funds Receivable from the Ministry of Education	(116,410)

17. Funds Held on Behalf of COL/ECE Kahui Ako Cluster

Mt Roskill Intermediate School was the lead school funded by the Ministry of Education providing services to its cluster of schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	35,927	-	58,231
Funds Received from Cluster Members	17,822	-	18,971
Total funds received	53,749	-	77,202
Funds Spent on Behalf of the Cluster	53,749	-	41,275
Funds remaining	-	-	35,927
Funds Held at Year End	-	-	35,927

18. 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.

19. 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	4,545	4,400
<i>Leadership Team</i>		
Remuneration	762,117	734,838
Full-time equivalent members	5	5
Total key management personnel remuneration	766,662	739,238

There are 6 members of the Board excluding the Principal. The Board has held 9 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	200 - 210
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

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	10	3
110 - 120	2	4
120 - 130	1	2
130 - 140	2	2
140 - 150	1	-
	16	11

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

20. 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had the following capital commitments (2024:\$429,860) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
5YA - Security & Fire System (251345)	376,390
5YA - Roof, Clearlite & Gutter (252635)	759,571
5YA - Site Drainage (252640)	29,267
MOE Bridge Remediation (247705)	150,430
MOE Flood Remediation (240897)	56,322
5YA - Carpet & Vinyl Flooring	37,900
5YA - Block 3 Asbestos	242,663
5YA - Lift Replacement (252636)	178,330
Total	1,830,873

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, the Board had no operating contracts (2024:nil):

23. 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	278,560	223,340	289,265
Receivables	361,952	332,085	355,331
Investments - Term Deposits	202,206	200,000	-
Total financial assets measured at amortised cost	<u>842,718</u>	<u>755,425</u>	<u>644,596</u>

Financial liabilities measured at amortised cost

Payables	435,675	379,754	552,383
Finance Leases	128,507	90,936	95,190
Total financial liabilities measured at amortised cost	<u>564,182</u>	<u>470,690</u>	<u>647,573</u>

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOUNT ROSKILL INTERMEDIATE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Mount Roskill Intermediate School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, 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 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*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 15 May 2026. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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 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 arise from section 134 of the Education and Training Act 2020.

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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Responsibility, 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 Statement of Responsibility, Statement of Variance, How School Have Given Effect to Te Tiriti O Waitangi, 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) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read 'M Fraser'.

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand



Statement of Variance 2025

Strategic Goals: *As per the Strategic Plan*

1. **Raising students outcomes** - Empowering learners
2. **Supporting teachers effective practice** - Strong core programmes of learning reflective of the refreshed curriculum
3. **Whānau/ community engagement - learning focus** - Engaging effectively with our community around benchmarks of success

Annual Target/ Goal: *As per the annual implementation Plan*

Strategic Aims:

1. To raise learning outcomes in Mathematics and English (Reading and Writing) for all students, against the new curriculum phases of expectation

Actions:

List all the actions from your Annual Implementation Plan for this Annual Target/ Goal

What did we achieve?

*What are the outcomes of our actions?
What impact did our actions have?*

Evidence

This is the source of information the board used to determine those outcomes

Reason for any differences (variances) between the target and outcome

PLD: - focus on effective practice

- Building data capability, learning pathways
- differentiated PLD, induction, mentoring and coaching
- Team learning pathways, Kāhui Ako, building leadership capability
- Effective practice, spaced retrieval practice
- Structured literacy training (all classroom teachers)
- Refreshed curriculum introduction as applicable

Targeted learning programmes

- targeted mentoring, targeted supports implemented as identified
- Reading support (AWS - Agility with sound implement), Maths Support (MST), ESL and Refugee programmes
- ALL (Accelerating Literacy Learning x 5 classes)
- Smart Lab
- Attendance supports, pastoral supports

Assessment for Learning practices

- Data capability, learning pathways, moderation whānau connection

Monitoring and implementation of strategies to support student wellbeing

- Pastoral support, mentoring, counselling services, well being connected programmes, student agency, disposition development, values, monitoring of ongoing voice

Working as a Kāhui Ako to further

English:

Year 7 and 8 Reading & Writing

Solid learning progress was apparent across all cohorts. There was a clear decrease in the number of students working below or well below the expected levels and solid increase in the number of students working at or above the expected level. This was based on reported levels of achievement and progress which is triangulated with standardised assessments.

Progress accelerated notably in the second half of the year.

Clear and consistent improvement was visible for both boys and girls, with girls maintaining higher achievement levels across all checkpoints.

All ethnic groups demonstrate strong improvement, with particularly accelerated growth from MOY to EOY.

Key data insights:

- Girls began significantly higher and maintained that lead.
- Boys made strong progress across the year, closing much of the gender gap by EOY.

Key strengths:

- Significant improvement evident across all groups from BOY to EOY.
- Boys' reading growth was particularly strong, narrowing the gender gap.
- Pasifika and Asian learners show substantial improvement.
- Overall achievement at EOY reflected steady progress towards curriculum expectations.

Identified areas for 2026 focus:

- **Strengthen Early-Year Literacy Support**
Continue to implement a structured BOY literacy programme focused on: decoding and comprehension, vocabulary development, reading stamina, explicit teaching of comprehension strategies, regular independent reading and consistent home-school reading expectations.
- **Targeted Interventions for Priority Learners**
Pasifika and MELAA learners: Provide explicit vocabulary instruction, use culturally relevant texts, increase opportunities for oral language and discussion and reinforce comprehension strategies with modelling and scaffolding.
- **Boys:** High-interest texts
Reading linked to topics and hands-on learning
Choice-based reading activities
- **Support programmes continue,** including ESOL, Reading Support Structured literacy (AWS, English extension)
- PYL programmes will continue to provide academic mentoring.
- **Parent workshops** to support phases of learning
- Maintain a consistent academic language across the school
- **Ongoing PLD focus to support** teachers and support staff, linked to curriculum changes

Our strategic aim to raise learning outcomes in English (reading, writing) and Mathematics, has been achieved.

Reasons for the positive outcomes outlined include:

An explicit school wide focus on reading and writing and mathematics, targeted PLD and scaffolded support for schoolwide consistency.

develop and strengthen achievement.
 Pasifika mentoring including Peer coaching: Pasifika Young leaders, Talanoa Ako/ Learning conversations to engage families with their child's learning goals
 Planned opportunities to engage families including Hui, Fono

- Provide targeted instruction based on identified comprehension gaps.
- **Extend and Enrich for At/Above Learners**
 Provide rich comprehension tasks, literature circles, and text analysis opportunities.

Writing:

All groups showed positive trajectories. Pasifika and Māori students showed significant improvement but remain below cohort average at EOY, indicating a continued need for targeted support.
 The 2025 Year 8 cohort showed exceptional progress in At/Above achievement. Consistent improvement across every demographic group in both years. Targeted writing supports had a positive effect, particularly noticeable in 2025 acceleration.

Key Strengths

Strong overall improvement: over half the cohort achieved At/Above by EOY. Significant reduction in Below/Well Below students).
 Girls consistently performed above boys, demonstrating effective writing strategies in practice.
 Positive gains across all ethnic groups, particularly Asian and Māori and European learners.

Identified areas for 2026 focus:

1. **Strengthen BOY Writing Foundations**
 Explicit instruction in sentence structure, spelling patterns, punctuation, and paragraph organisation.
2. **Targeted Acceleration for Priority Learners**
 Provide high-engagement writing tasks to maintain momentum and writing mileage
3. **Enrichment for At/Above Students**
 Incorporate rich vocabulary, sophisticated sentence structures, persuasive and analytical writing.
4. **Strengthen Cross-Curricular Writing**
 Shared writing expectations across subjects (Science, Social Sciences, Tech)
 Consistent academic language across the school
5. **Continue to build teacher capability** through targeted PLD support
 PLD focus for teaching staff and support staff
 Implementation of phase three refreshed English Curriculum.

Mathematics:

Year 7 & 8

Both cohorts demonstrated consistent and substantial improvement throughout the year. Achievement patterns for boys and girls were closely aligned across the year.

All ethnic groups demonstrated progress, with the strongest acceleration occurring between MOY and EOY.

Girls began the year at a lower achievement level than boys but surpassed them by the end of the year. The gap between genders has been closed and reversed, showing improved learning outcomes for both groups.

Key Insights

- Year 7: Boys began the year with stronger achievement than girls. By the end of the year, both groups reached similar levels, with girls closing the gap.
 Both genders made strong upward shifts of more than 30 percentage points into the At/Above category.
- Year 8: Pasifika and MELAA students, while improving significantly, remain below the school-wide average at EOY.
- Each new cohort begins the year with a relatively high proportion of students Below/Well Below, suggesting ongoing foundational gaps in number knowledge and basic facts.

Key Strengths

- Strong progress across all measures from BOY → MOY → EOY, for both year groups
- At/Above more than doubled
- Achievement gaps between boys and girls narrowed significantly.
- Māori and Asian students demonstrated particularly strong improvement.
- A clear pattern of progress accelerating in the second half of the year is

evident.

- In year 8, notable gains for Māori, Pasifika, Asian, and MELAA students evident
- Gender disparity significantly reduced, with both groups achieving well by EOY 2025.

Next steps identified for 2026 focus:

1. **Continue and extend effective interventions** that contributed to the strong EOY 2025 improvement, including the introduction of Maths Acceleration Programme (MAP)
2. **Maintain targeted support for Pasifika and MELAA learners**, with a focus on mathematical language, confidence-building, and culturally responsive contexts.
3. **Provide enrichment opportunities for At/Above students** to ensure sustained acceleration and prevent plateauing.
4. **Monitor gender trends**, ensuring continued support that maintains the strong progress demonstrated by girls in 2025.
5. **Continue to build teacher capability** through targeted PLD support
6. Implementation of Phase Three of the latest refreshed Maths Curriculum.
7. Parent workshops to support new phases of learning
8. Consistent academic language across the school
9. Ongoing PLD focus for teaching staff PLD focus for teaching staff and support staff

How we have given effect to Te Tiriti o Waitangi

Māori Strategic Plan | 2025

‘Māori are enjoying and achieving success as Māori’

Whakamaua te pae tata kia tina – Take hold of your potential so it becomes your reality ...

Ka Hikitia - Kā Hapaitia
Māori Education Strategy
Māori are enjoying and achieving educational success as Māori, as they develop the skills to participate in Te Ao Māori, Aotearoa and the wider world.

The 30-year vision and objectives form the core of the overall approach to education.

Ngā Whetū He Whai - Guiding Principles

- **Excellent Outcomes:** We will support Māori learners and their whānau to achieve excellent education outcomes
- **Belonging:** We will ensure Māori learners and their whānau have a strong sense of belonging across our education system
- **Strengths-based:** We will recognise and build on the strengths of Māori learners and their whānau
- **Productive Partnerships:** We will support strong relationships between learners and whānau, hapū, iwi, educators and others to support excellent outcomes
- **Te Tiriti o Waitangi:** We will give practical effect to Te Tiriti o Waitangi in the education system

Objectives for Education

- **Learners at the centre:** Learners with their whānau are at the centre of education.
- **Barrier-Free Access:** Great education opportunities and outcomes are within reach for every learner.
- **Quality Teaching and Leadership:** Quality teaching and leadership make the difference for learners and their whānau.
- **Future of Learning and Work:** Learning that is relevant to the lives of New Zealanders today and throughout their lives.
- **World class Inclusive Public Education:** New Zealand education is trusted and sustainable.

MRI Targets 2025:

To raise learning outcomes in Mathematics and English (Reading and Writing) for all students, against the new curriculum phases of expectation

MRI Strategic Goals & Aims	Actions to Achieve Aims for Māori Students
Students' Learning National Education and Learning Priorities (NELP): Learners at the Centre 1, Barrier Free Access 3 & 4, Quality Teaching & Leadership 6 Improve outcomes for all students, particularly Māori, Pasifika, English Language Learners and those who have special learning needs Teachers are supported to improve effective teaching practice and	1. Facilitated Hui with a focus on learning and building meaningful relationships with Whānau and identifying benchmarks of success 2. Planned learning experiences that build Māori identity and Mana (Waitangi/ Northland Trip, Noho Marae and Historical Site Visit) 3. Strengthened and further developed Whānau partnerships through Hui and planned engagements such as Hangi, performances, and working in Ahuru Mōwai. 4. Worked with campus schools to strengthen ties with the local community and held shared events, such as Matariki and Māori graduation. 5. Continued to strengthen Kapa Haka and Māori Enhancement with a focus on Tikanga & developing Te Reo

assessment, that reflects the refreshed curriculum, which will impact on student progress and achievement Working Together National Education and Learning Priorities (NELP): Learners at the Centre 2, Barrier free access 3 & 4, Future of Learning 7 Further develop effective partnerships with whanau and community, with a focus on learning	6. Sustained school wide repertoire of waiata, school haka and confident participation in Pōwhiri/Whakatau with understanding of protocol 7. Targeted teaching of Tikanga Māori within classroom programmes and use of Te Reo across the wider school, including what sits behind the design and taonga of our whare ako 8. Supported staff capability in Te Reo and understanding of Tikanga through our Kaiārahi 9. Continued use of whānau room, Ahuru Mōwai as a whare ako, place of learning for all staff and students 10. Staff meetings used to support effective learning programmes and targeted teaching approaches for engaging and supporting the learning of Māori Students 11. Whanaungatanga is encouraged through planned school wide events and a responsive curriculum 12. Actively monitored and were responsive with initiatives to increase attendance, engagement and learning progress 13. Extension and support programmes were provided that were engaging and culturally responsive, reflecting best practice 14. Kaiārahi supported the transition pathways and whānau connecting for all Māori students
Progress made towards planned goals outcomes:	Te Aau Māori, Tikanga and Te Reo are consistently integrated into our school. Our Whare Ako is an inclusive space to support learning, reflecting our school values, our local stories and our school community. Kapa Haka and Māori enhancement programmes regularly take place. Whanau engaged in school-based events and initiatives such as Matariki celebrations and Māori graduation. Māori cohorts have progressed in learning across all curriculum areas. Our identified focus for 2026, outlined in the above variance statement, includes programmes to accelerate and support learning.



KiwiSport Funding Statement | 2025

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 2025 financial year, Mt Roskill Intermediate School received a total of \$8,708.00 + 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..

Kiwi Sport Funding of \$8,708.00 + 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
 - d. Football
 - e. Basketball
 - f. Volleyball
 - g. Swimming
2. Running additional sports teams during lunchtime and sporting academies, including:
 - a. Hockey academy
 - b. Rugby academy
 - c. Cricket Academy
 - d. Basketball Academy
 - e. Tag Academy
 - f. Volleyball
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.

The Kiwisport funding received in 2025 has contributed significantly to this achievement

Evaluation and analysis of the school's students' progress and achievement:

Your **evaluation and analysis** must:

- include how your school's students have performed **across the national curricula**
- include information relating to **groups of students whose needs have not yet been well met**.
- protect your student's **personal information** – this is required under the Privacy Act 2020

Y7 Reading EOY 2025	% Shift increase/decrease	Y8 Reading EOY 2025	% Shift increase/decrease	Y7 Writing EOY 2025	% Shift increase/decrease	Y8 Writing EOY 2025	% Shift increase/decrease
Below/Well Below	-19.9%	Below/Well Below	-18.32%	Below/Well Below	-31.93%	Below/Well Below	-39.76%
At/Above	19.9%	At/Above	18.32%	At/Above	31.93%	At/Above	39.76%
Boys Well Below/Below	-23.89%	Boys Well Below/Below	-18.5%	Boys Well Below/Below	-29.38%	Boys Well Below/Below	-45.14%
Girls Well Below/Below	-15.99%	Girls Well Below/Below	-18.17%	Girls Well Below/Below	-33.75%	Girls Well Below/Below	-34.53%
Boys At/ Above	23.89%	Boys At/ Above	18.5%	Boys At/ Above	29.38%	Boys At/ Above	45.14%
Girls At/Above	15.99%	Girls At/Above	18.17%	Girls At/Above	33.75%	Girls At/Above	34.53%
Pasifika At/Above	29.55%	Pasifika At/Above	25.38%	Pasifika At/Above	31.84%	Pasifika At/Above	45.18%
Maori At/Above	2.35%	Maori At/Above	34.73%	Maori At/Above	27.17%	Maori At/Above	43.65%
European At/Above	20.17%	European At/Above	20%	European At/Above	25.15%	European At/Above	53.75%
Asian At/Above	20.26%	Asian At/Above	22.18%	Asian At/Above	33.81%	Asian At/Above	33.86%
MELAA At/Above	12.17%	MELAA At/Above	4.94%	MELAA At/Above	27.83%	MELAA At/Above	47.23%

Reading & Writing: The tables show an overall positive trend, with a reduction in the number of students working below or well below the expected level for their year group, and an increase in the number of students working at or above the expected level.

- Solid reading progress is evident.
- Solid writing progress is evident for all students with a decrease in the number of students working below or well below the expected level for their year group and an increase in the number of students working at or above the expected level.
- The impact of initiatives is evident in the progress data.

Y7 Maths EOY 2025	% Shift increase/ decrease	Y8 Maths EOY 2025	% Shift increase/ decrease
Below/Well Below	-28.68%	Below/Well Below	-28.36%
At/Above	28.68%	At/Above	28.36%
Boys Well Below/Below	-26.85%	Boys Well Below/Below	-23.01%
Girls Well Below/Below	-30.47%	Girls Well Below/Below	-33.64%
Boys At/ Above	26.85%	Boys At/ Above	23.01%
Girls At/Above	30.47%	Girls At/Above	33.64%
Pasifika At/Above	23.71%	Pasifika At/Above	35.71%
Maori At/Above	40.04%	Maori At/Above	45.84%
European At/Above	25.44%	European At/Above	42.11%
Asian At/Above	28.94%	Asian At/Above	40.88%
MELAA At/Above	23.83%	MELAA At/Above	41.22%

Mathematics The tables show an overall positive trend, with a reduction in the number of students working below or well below the expected level for their year group, and an increase in the number of students working at or above the expected level for their year group.

- Solid mathematics progress is evident across all cohorts with a decrease in the number of students working below or well below the expected level for their year group and an increase in the number of students working at or above the expected level.



Statement of Compliance with Employment Policy | 2025

Overarching Goal - Whakapuāwhai - For our students to thrive

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?

As required by the Education and Training Act 2020 (s 597), Mt Roskill Intermediate operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

- Mt Roskill Intermediate promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

What is in your equal employment opportunities programme?

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Mt Roskill Intermediate staff.

How have you been fulfilling this programme?

Our EEO programme includes:

- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes

How do you practise impartial selection of suitably qualified persons for appointment?

Mt Roskill Intermediate is an **equal opportunities** employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to **te Tiriti o Waitangi** through our vision and strategic plan to reflect tikanga Māori.

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

How are you recognising,

- The aims and aspirations of Māori,
- The employment requirements of Māori, and
- Greater involvement of Māori in the Education service?

Ko te pae tawhiti, whaia kia tatu, ko te pae tata, whakamaua kia tina.

Reach for distant goals, so they seem close for you to grasp, but hold fast to those that are close to you, so you can attain them.

The board of Mt Roskill Intermediate is responsible for supporting Māori educational achievement. We are guided by the following objectives under the Education and Training Act (s 127):

- ensuring that every student is able to attain their highest possible standard in educational achievement
- giving effect to te Tiriti o Waitangi by:

- working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for ākonga Māori.

Our teaching and leadership practices promote achievement, inclusion, and equity. We ensure that the school is a physically and emotionally safe place and we work to eliminate racism, discrimination, and stigma.

Our teaching and leadership supports equitable outcomes by:

- incorporating te reo Māori, mātauranga Māori, and tikanga Māori into teaching and the day-to-day life of our school
- demonstrating integrity, sincerity, and respect towards Māori beliefs, language, and culture
- affirming ākonga and Kaiako Māori as Māori, and building productive partnerships with ākonga Māori and their whānau, local hapū, and iwi
- monitoring achievement to provide support (including learning support) or extension programmes as required
- supporting staff to access appropriate professional development.

Āhuru Mōwai, which means "to embrace and care for" is the name of our kapa haka group and Whare Ako. This underpins the philosophy and purpose of our Māori enhancement programme and kapa haka roopu. Our vision is for the students to have pride in their Māori heritage, to be connected to their culture and be proud, indigenous ambassadors through our programmes. We believe that partnerships with whānau are influential in accelerating our students' learning and wellbeing. This partnership extends to our campus school where we share a campus Kaiarahi and celebrate

How have you enhanced the abilities of individual employees?

Mt Roskill Intermediate provides equitable opportunities for professional development (PD) to meet identified needs. The board is committed to ensuring all staff participate in ongoing, pertinent professional development related to the school's strategic goals.

We recognise that professional development:

- ensures staff are informed about the latest developments in education
- builds staff capability and competence
- enhances the quality of teaching, learning, and school support services
- is an integral part of the school's performance management system
- is a central factor leading to student success.

How are you recognising the employment requirements of women?

Mt Roskill Intermediate promotes equal opportunities particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

How are you recognising the employment requirements of persons with disabilities?

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

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?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y	
Does your EEO programme/policy set priorities and objectives?	Y	