

MURRAYS BAY INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1386

Principal: Melinda Iles

School Address: Sunrise Avenue, Murrays Bay

School Postal Address: 37 Sunrise Avenue, Murrays Bay, North Shore City, 0630

School Phone: 09 477 2121

School Email: office@mbi.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

MURRAYS BAY INTERMEDIATE

Annual Report - For the year ended 31 December 2022

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Murrays Bay Intermediate

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.

Aaron Cooper

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

29 May 2023

Date:

Melinda Iles

Full Name of Principal

DocuSigned by:



72A6961E0499400

Signature of Principal

26 May 2023

Date:

Murrays Bay Intermediate

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,653,655	9,799,941	9,098,399
Locally Raised Funds	3	1,617,574	1,269,892	1,200,833
Interest Income		27,737	10,000	13,506
Gain on Sale of Property, Plant and Equipment		43	-	-
Other Revenue		-	-	1,461
		11,299,009	11,079,833	10,314,199
Expenses				
Locally Raised Funds	3	954,415	548,807	724,221
Learning Resources	4	6,490,661	5,945,217	6,147,484
Administration	5	540,910	522,616	470,152
Finance		4,114	2,939	4,225
Property	6	3,579,254	4,203,825	3,297,321
Loss on Disposal of Property, Plant and Equipment	11	235	-	1,170
		11,569,589	11,223,404	10,644,573
Net Surplus / (Deficit) for the year		(270,580)	(143,571)	(330,374)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(270,580)	(143,571)	(330,374)

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

Murrays Bay Intermediate

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		3,245,182	3,388,267	3,577,615
Total comprehensive revenue and expense for the year		(270,580)	(143,571)	(330,374)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		53,477	-	-
BoT Contribution Donation		-	-	(2,059)
Equity at 31 December		3,028,079	3,244,696	3,245,182
Accumulated comprehensive revenue and expense		3,028,079	3,244,696	3,245,182
Equity at 31 December		3,028,079	3,244,696	3,245,182

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.

Murrays Bay Intermediate

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	204,334	123,993	82,735
Accounts Receivable	8	478,957	356,539	400,411
GST Receivable		44,055	71,801	42,589
Prepayments		103,396	87,524	118,810
Inventories	9	160,978	94,654	74,920
Investments	10	1,000,000	1,000,000	1,450,000
Funds Receivable for Capital Works Projects	17	37,457	-	88,966
		<u>2,029,177</u>	<u>1,734,511</u>	<u>2,258,431</u>
Current Liabilities				
Accounts Payable	12	661,849	545,994	695,710
Revenue Received in Advance	13	109,540	158,977	105,250
Provision for Cyclical Maintenance	14	36,242	88,599	99,713
Finance Lease Liability	15	27,276	22,802	27,078
Funds held in Trust	16	57,482	-	28,678
Funds held for Capital Works Projects	17	911	-	52,820
		<u>893,300</u>	<u>816,372</u>	<u>1,009,249</u>
Working Capital Surplus/(Deficit)		<u>1,135,877</u>	<u>918,139</u>	<u>1,249,182</u>
Non-current Assets				
Property, Plant and Equipment	11	2,052,830	2,342,009	2,118,108
		<u>2,052,830</u>	<u>2,342,009</u>	<u>2,118,108</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	145,797	-	94,466
Finance Lease Liability	15	14,831	15,452	27,642
		<u>160,628</u>	<u>15,452</u>	<u>122,108</u>
Net Assets		<u>3,028,079</u>	<u>3,244,696</u>	<u>3,245,182</u>
Equity		<u>3,028,079</u>	<u>3,244,696</u>	<u>3,245,182</u>

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

Murrays Bay Intermediate

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,862,046	1,840,410	1,582,491
Locally Raised Funds		1,493,653	1,188,292	1,138,741
International Students		111,867	81,600	74,255
Goods and Services Tax (net)		(1,466)	-	29,212
Payments to Employees		(1,640,713)	(1,282,322)	(1,348,054)
Payments to Suppliers		(1,790,774)	(1,546,055)	(1,576,545)
Interest Paid		(4,114)	(2,939)	(4,225)
Interest Received		26,755	10,000	14,047
Net cash from/(to) Operating Activities		57,254	288,986	(90,078)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		43	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(244,393)	(294,072)	(60,700)
Purchase of Investments		-	-	(1,150,000)
Proceeds from Sale of Investments		450,000	-	950,000
Net cash from/(to) Investing Activities		205,650	(294,072)	(260,700)
Cash flows from Financing Activities				
Furniture and Equipment Grant		53,477	-	-
Owners Contributions		-	-	(2,059)
Finance Lease Payments		(18,958)	(25,398)	(21,281)
Funds Administered on Behalf of Third Parties		(175,824)	-	302,376
Net cash from/(to) Financing Activities		(141,305)	(25,398)	279,036
Net increase/(decrease) in cash and cash equivalents		121,599	(30,484)	(71,742)
Cash and cash equivalents at the beginning of the year	7	82,735	154,477	154,477
Cash and cash equivalents at the end of the year	7	204,334	123,993	82,735

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.

Murrays Bay Intermediate

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Murrays Bay Intermediate (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 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 22b.

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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

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

j) 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 are depreciated over their estimated useful lives on a straight line 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	5-40 years
Buildings	10-20 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Textbooks	3-10 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

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. The valuation is based on a comparison to recent market transactions.

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

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

m) 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.

n) 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.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) 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.

r) 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is 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.

s) 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.

t) 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, 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.

u) 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.

v) 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.

w) Budget Figures

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

x) 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	1,892,645	1,840,410	1,650,412
Teachers' Salaries Grants	4,717,501	4,323,213	4,624,109
Use of Land and Buildings Grants	2,989,664	3,636,318	2,821,854
Other Government Grants	53,845	-	2,024
	<u>9,653,655</u>	<u>9,799,941</u>	<u>9,098,399</u>

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	277,251	349,325	241,054
Fees for Extra Curricular Activities	793,932	501,967	646,463
Trading	385,752	313,000	137,414
Fundraising & Community Grants	47,819	24,000	39,593
Other Revenue	333	-	-
International Students	112,487	81,600	136,309
	<u>1,617,574</u>	<u>1,269,892</u>	<u>1,200,833</u>
Expenses			
Extra Curricular Activities Costs	542,990	253,000	414,654
Trading	359,978	259,089	146,501
Fundraising & Community Grant Costs	17,640	-	14,338
International Students - Employee Benefit - Salaries	18,264	21,718	125,001
International Students - Other Expenses	15,543	15,000	23,727
	<u>954,415</u>	<u>548,807</u>	<u>724,221</u>
<i>Surplus for the year Locally raised funds</i>	<u>663,159</u>	<u>721,085</u>	<u>476,612</u>

During the year the School hosted 9 International students (2021:13)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	461,148	456,486	378,601
Library Resources	3,457	4,350	3,690
Employee Benefits - Salaries	5,665,047	5,145,445	5,398,266
Staff Development	22,116	21,765	15,185
Depreciation	338,862	317,171	351,742
Classroom Expenditure	31	-	-
	<u>6,490,661</u>	<u>5,945,217</u>	<u>6,147,484</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,570	9,570	9,290
Board Fees	2,745	3,500	3,500
Board Expenses	26,180	17,270	26,679
Communication	8,875	6,840	5,720
Consumables	35,291	34,221	35,236
Other	75,386	103,144	55,884
Employee Benefits - Salaries	330,363	295,777	283,003
Insurance	37,392	37,894	36,440
Service Providers, Contractors and Consultancy	15,108	14,400	14,400
	<u>540,910</u>	<u>522,616</u>	<u>470,152</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	23,622	22,300	19,124
Cyclical Maintenance Provision	47,065	24,939	19,922
Grounds	69,940	52,955	21,690
Heat, Light and Water	70,313	75,500	49,111
Rates	463	500	410
Repairs and Maintenance	52,580	105,000	97,682
Use of Land and Buildings	2,989,664	3,636,318	2,821,854
Security	20,587	15,000	17,102
Employee Benefits - Salaries	183,198	164,313	145,163
Van	4,843	5,000	7,260
Consultancy And Contract Services	116,979	102,000	98,003
	<u>3,579,254</u>	<u>4,203,825</u>	<u>3,297,321</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	204,334	123,993	82,735
Cash and cash equivalents for Statement of Cash Flows	<u>204,334</u>	<u>123,993</u>	<u>82,735</u>

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

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	16,082	6,068	407
Banking Staffing Underuse	50,000	-	-
Interest Receivable	1,856	1,415	874
Teacher Salaries Grant Receivable	411,019	349,056	399,130
	<u>478,957</u>	<u>356,539</u>	<u>400,411</u>
Receivables from Exchange Transactions	17,938	7,483	1,281
Receivables from Non-Exchange Transactions	461,019	349,056	399,130
	<u>478,957</u>	<u>356,539</u>	<u>400,411</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	360	685	716
Uniform	157,628	92,154	70,486
Lunchroom	2,990	1,815	3,718
	<u>160,978</u>	<u>94,654</u>	<u>74,920</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	1,000,000	1,000,000	1,450,000
Total Investments	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,450,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	1,048,736	-	(3,538)	-	(109,661)	935,537
Building Improvements	59,256	17,975	-	-	(9,096)	68,135
Furniture and Equipment	828,534	203,266	(235)	-	(143,073)	888,492
Information and Communication Technology	98,447	9,196	-	-	(26,476)	81,167
Motor Vehicles	-	29,500	-	-	(1,713)	27,787
Textbooks	3,184	-	-	-	(530)	2,654
Leased Assets	51,364	17,420	-	-	(30,314)	38,470
Library Resources	28,587	-	-	-	(17,999)	10,588
Balance at 31 December 2022	2,118,108	277,357	(3,773)	-	(338,862)	2,052,830

The net carrying value of equipment held under a finance lease is \$38,470 (2021: \$51,364)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,979,656	(2,044,119)	935,537	2,983,194	(1,934,458)	1,048,736
Building Improvements	405,763	(337,628)	68,135	387,787	(328,531)	59,256
Furniture and Equipment	2,455,067	(1,566,575)	888,492	2,352,827	(1,524,293)	828,534
Information and Communication Technology	394,174	(313,007)	81,167	398,027	(299,580)	98,447
Motor Vehicles	91,558	(63,771)	27,787	62,058	(62,058)	-
Textbooks	37,020	(34,366)	2,654	48,513	(45,329)	3,184
Leased Assets	97,519	(59,049)	38,470	99,429	(48,065)	51,364
Library Resources	192,288	(181,700)	10,588	192,288	(163,701)	28,587
Balance at 31 December	6,653,045	(4,600,215)	2,052,830	6,524,123	(4,406,015)	2,118,108

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	196,254	139,711	234,645
Accruals	25,237	21,167	24,957
Employee Entitlements - Salaries	411,019	349,056	399,130
Employee Entitlements - Leave Accrual	29,339	36,060	36,978
	661,849	545,994	695,710
Payables for Exchange Transactions	661,849	545,994	695,710
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	661,849	545,994	695,710

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue In Advance	48,236	34,999	43,326
International Students In Advance	61,304	123,978	61,924
	109,540	158,977	105,250

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	194,179	63,660	204,694
Increase to the Provision During the Year	32,273	24,939	25,044
Use of the Provision During the Year	(58,914)	-	(30,437)
Other Adjustments	14,501	-	(5,122)
Provision at the End of the Year	182,039	88,599	194,179
Cyclical Maintenance - Current	36,242	88,599	99,713
Cyclical Maintenance - Non current	145,797	-	94,466
	182,039	88,599	194,179

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 / painting quotes.

15. 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	29,867	22,802	30,420
Later than One Year and no Later than Five Years	15,686	15,452	29,362
Future Finance Charges	(3,446)	-	(5,062)
	42,107	38,254	54,720
Represented by			
Finance lease liability - Current	27,276	22,802	27,078
Finance lease liability - Non current	14,831	15,452	27,642
	42,107	38,254	54,720

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	57,482	-	28,678
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>57,482</u>	<u>-</u>	<u>28,678</u>

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

17. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Sports Field Drainage	222412	(88,966)	88,966	-	-	-
Combined Projects	222406	52,820	500,000	(551,909)	-	911
Block 4 Rms 9-12 Leaks water Damage	236056	-	11,832	(11,832)	-	-
Room 33 Pipe Leak		-	-	(16,797)	-	(16,797)
Cladding Room 33 Repair		-	-	(15,769)	-	(15,769)
Stage 2 Blocks 1,3,5,7,8,11&15 Roof Replac	240476	-	-	(4,891)	-	(4,891)
Totals		<u>(36,146)</u>	<u>600,798</u>	<u>(601,198)</u>	<u>-</u>	<u>(36,546)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	911
Funds Receivable from the Ministry of Education	(37,457)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Sports Field Drainage	222412	(66,595)	-	(22,371)	-	(88,966)
Combined Projects	222406	(79,048)	628,187	(498,378)	2,059	52,820
Roofing Emergency Project	233307	-	12,514	(12,514)	-	-
Totals		<u>(145,643)</u>	<u>640,701</u>	<u>(533,263)</u>	<u>2,059</u>	<u>(36,146)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	52,820
Funds Receivable from the Ministry of Education	(88,966)

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 conditions 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, Assistant Principal and Business Manager.

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,745	3,500
<i>Leadership Team</i>		
Remuneration	886,078	894,715
Full-time equivalent members	7.00	7.30
Total key management personnel remuneration	<u>888,823</u>	<u>898,215</u>

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 10 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
100 - 110	9.00	8.00
110 - 120	1.00	1.00
120 - 130	1.00	-
130 - 140	1.00	1.00
	<u>12.00</u>	<u>10.00</u>

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:

	2022 Actual	2021 Actual
Total	-	\$6,000
Number of People	-	1

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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 employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	204,334	123,993	82,735
Receivables	478,957	356,539	400,411
Investments - Term Deposits	1,000,000	1,000,000	1,450,000
Total Financial assets measured at amortised cost	<u>1,683,291</u>	<u>1,480,532</u>	<u>1,933,146</u>

Financial liabilities measured at amortised cost

Payables	661,849	545,994	695,710
Finance Leases	42,107	38,254	54,720
Total Financial Liabilities Measured at Amortised Cost	<u>703,956</u>	<u>584,248</u>	<u>750,430</u>

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the readers of Murrays Bay Intermediate's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Murrays Bay 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 29 May 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 Murrays Bay Intermediate.

A handwritten signature in blue ink that reads 'Colin Henderson'.

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

Murrays Bay Intermediate

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Bridge	Presiding Member	Elected	Jun 2022
Aaron Cooper	Presiding Member	Elected	Dec 2023
Melinda Iles	Principal	ex Officio	
Paul Gillies	Parent Representative	Elected	Jun 2022
Simon Martin	Parent Representative	Elected	Jun 2022
Corey Marshall	Parent Representative	Appointed	Jun 2022
Peter Stoner	Parent Representative	Appointed	Dec 2023
Rachael Findlay-Clarke	Parent Representative	Elected	Sep 2025
Miao Miao Liu	Parent Representative	Elected	Sep 2025
Tracey Welson	Parent Representative	Elected	Sep 2025
Kelly Shea	Staff Representative	Elected	Sep 2025

Murrays Bay Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$14375 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Murrays Bay Intermediate Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it has complied with our employment policy and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Murrays Bay Intermediate (1386)

2022 Analysis of Variance Report



Strategic Curriculum Goal:	Teachers are committed to pedagogical practices that improve student engagement, achievement, and enhance how students Learn to Live.																			
Annual Goal:	<ul style="list-style-type: none"> • Shared understanding and documentation of quality practice specifically in relation to Literacy pedagogy • Strong professional practice in relation to teaching, learning, and assessment of Reading and Writing progress and achievement using PaCT 																			
Target:	<p>85% of teachers will agree/strongly agree with the following statements:</p> <ul style="list-style-type: none"> • I understand how to use the Learning Progression Framework to make a best fit placement for students in each Literacy Aspect • I am confident placing my students on PaCT using the Learning Progressions 																			
Baseline Data:	<p>Baseline Data (March 2021):</p> <table border="1" data-bbox="344 932 2148 1326"> <thead> <tr> <th data-bbox="344 932 1137 1034">Teacher Data</th> <th data-bbox="1137 932 1391 1034">Strongly Disagree</th> <th data-bbox="1391 932 1641 1034">Disagree</th> <th data-bbox="1641 932 1895 1034">Agree</th> <th data-bbox="1895 932 2148 1034">Strongly Agree</th> </tr> </thead> <tbody> <tr> <td data-bbox="344 1034 1137 1198">I understand how to use the Learning Progression Framework to make a best fit placement for students in each Literacy Aspect</td> <td data-bbox="1137 1034 1391 1198">18.5%</td> <td data-bbox="1391 1034 1641 1198">33.3%</td> <td data-bbox="1641 1034 1895 1198">40.7%</td> <td data-bbox="1895 1034 2148 1198">7.4%</td> </tr> <tr> <td data-bbox="344 1198 1137 1326">I am confident placing my students on PaCT using the Learning Progressions</td> <td data-bbox="1137 1198 1391 1326">11.1%</td> <td data-bbox="1391 1198 1641 1326">63%</td> <td data-bbox="1641 1198 1895 1326">18.5%</td> <td data-bbox="1895 1198 2148 1326">7.4%</td> </tr> </tbody> </table>					Teacher Data	Strongly Disagree	Disagree	Agree	Strongly Agree	I understand how to use the Learning Progression Framework to make a best fit placement for students in each Literacy Aspect	18.5%	33.3%	40.7%	7.4%	I am confident placing my students on PaCT using the Learning Progressions	11.1%	63%	18.5%	7.4%
Teacher Data	Strongly Disagree	Disagree	Agree	Strongly Agree																
I understand how to use the Learning Progression Framework to make a best fit placement for students in each Literacy Aspect	18.5%	33.3%	40.7%	7.4%																
I am confident placing my students on PaCT using the Learning Progressions	11.1%	63%	18.5%	7.4%																

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>
Staff Professional Development	1. 6 x Staff meetings in regards to Reading and Writing progressions 2. 4 x Workshops - Using PROBE assessments for Reading 3. 4 x Workshops - Unpacking Literacy in the Classroom 4. The remainder of PD cancelled due to COVID
PAT Assessments	5. PAT Assessments to provide teachers with initial reading insights that could be connected to the LLPs.
Team Moderation	6. Due to COVID, we were not able to run cross-team/whole school moderation sessions. When possible, individual teachers and teams did moderate student work and PaCT judgments for personal professional growth and assessing reliability
Staff Survey	7. Staff Survey - end of Term 2, undertaken to ascertain teacher learning, and next steps. Comparison to baseline data from March 2021 suggested a strong positive shift of both teachers' understanding of the Literacy Learning Progressions and confidence in using the PaCT. <ul style="list-style-type: none"> ● In Term 1 approximately 48% of staff felt confident in understanding the LLPs - compared to an increase of approximately 97% staff confidence in Term 2 ● In Term 1 approximately 26% of staff felt confident placing students on the PaCT - compared to an increase of approximately 97% staff confidence ● We achieved our goal of at least 85% teacher understanding/confidence
Resources ordered - PROBE Kits	8. Resourcing - As part of the reading assessment of students, we needed to have more PROBE kits on hand. The information gleaned from these assessments is very useful for the initial placement of students on some of the reading aspects.
Use of PaCT	9. Due to COVID we changed our PaCT judgement timeline. In previous years we would have done a confirmed mid-year and end-of-year judgement, however, with less in-class time with learners we amended the timeline to have data confirmed for the end of the year only. Teachers felt much more confident with their PaCT placements because of this change.

Evaluation

Where to next?

By the end of Term 2, the teachers advised (google form survey) they felt confident with the LLPF and the PaCT tool, and they were ready for a focus on *reading pedagogy*. At this point, Auckland moved to Distance Learning for the rest of the year, and it was felt further PLD via zoom was not the best/appropriate plan. Planning for 2022 began.

Based on student achievement (NZ curriculum Milestones on the end of year reports), our learners fared very positively (academically) in consideration of the challenges COVID-19 presented.

Percentage Within or Beyond expectation:

Reading Y7 - 91.65%

Reading Y8 - 88.75%

Writing Y7 - 91.02%

Writing Y8 - 82.04%

Although we are pleased with these results, we also feel there is further professional growth opportunity for our teachers to help support both low-level learners and enrich extending learners. We also want to further identify and develop a shared school-wide approach to teaching reading at MBI (based on evidence of best practice).

Planning for next year:

We applied for and received 250 hours of Professional Development for all teaching staff in 2022.

All classroom teachers will attend reading professional learning development (PLD) for 3 full days (16.5 hours each) over the year. Teachers will attend in minischool teams of 4-6 teachers per day. This organisation of PD delivery will allow active participation by each teacher, and teams can use their learning from the PLD to support collaborative planning.

Future Goals:

To further enrich teachers' professional reading knowledge and understanding of:

1. Reading pedagogy and assessment practices - what we would see in all classrooms across MBI
2. Connections between teaching practice and the Literacy Learning Progressions - facilitating the NZ curriculum; directing students' literacy progress
3. PaCT Tool (Literacy) - recording student's literacy progress

Strategic Wellbeing Goal:	Students and staff regularly use a range of strategies and tools to enhance their well-being as they Learn to Live.					
Annual Goal:	Students are increasingly respectful in the way they speak to and interact with each other.					
Target:	<ul style="list-style-type: none"> 80% of students agree or strongly agree with the statement 'Students always stand up for others if someone is being mean to them (NZCER W@S survey). 80% of students report being put down, called names or teased in a mean way hardly ever or 1-2 times per year (NZCER W@S survey). 					
Baseline Data:	Taken from 2020 Wellbeing at School, Student Survey.					
At School,	Strongly disagree	Disagree	Agree	Strongly Agree		
Behaviours like hitting or bullying are not ok	1%	1%	24%	72%	Little difference across gender or ethnicity	
Students always stand up for others if someone is being mean to them	6%	32%	44%	15%	Ethnic difference Student who agree/strongly agree 66% Maori 62% NZ European 55% Asian 40% Pacific	

Do other students put you down, call you names, or tease you in a mean way?	Hardly Ever	1-2 times a year	1-2 times a month	1-2 times a week	Everyday
All students	47%	22%	12%	10%	7%
Girls	51%	23%	10%	8%	5%
Boys	42%	21%	14%	12%	9%
Asian	51%	22%	9%	6%	9%
NZ European	45%	23%	14%	10%	5%
Maori	38%	20%	17%	15%	7%
Pacific	33%	22%	11%	22%	11%

Student NZCER Wellbeing Survey, June, 2021

	Strongly Disagree %	Disagree %	Agree %	Strongly Agree %
Behaviours like hitting or bullying are not ok	0	1	24	72
Students always stand up for others	6	44	40	8

Counselling Data, December, 2021:

- 57% of referrals were from Year 7 students.
- 64% European, just 5% Chinese and 7% Korean.
- 77% of referrals were from female students.
- Term 2 was the busiest term for referrals.
- 80% of students self referred and 77% were individual referrals.
- Online referrals were up to 75%.
- Main issues presenting: 19% anxiety, 27% friendships, 11% stress, 9% trauma.
- Worried about self, appearance, fitting in and bullying were mentioned as the biggest concerns.

Actions***What did we do?***

-To enhance the previous year's work on Mindfulness, we implemented The Resilience Project across the school. This consisted of 30 lessons, one per week in all classrooms based on the GEM resource. Along with School TV, TRP had information for our parent community.

-We re-subscribed to Headspace for interested staff, to support staff wellbeing, therefore transferring development of skills for the teacher into the classroom.

-We modelled for students on MBITV self regulation tools, a quiz, rap, song, powerful 'combatting bullying stories' both live and online, utilising the skills of our Wellbeing Coaches and 24/7 youth workers.

-Induction for incoming Year 6 students introduced mindful practice and expectations of values in contexts across the school.

-A staff meeting during the year offered further professional development by the Wellbeing team-policies, Five Ways to Wellbeing, sharing of data, gathering of ideas.

-We have continued to induct new staff into the wellbeing support systems and have ensured continued training with PBS has been administered.

-We surveyed students, drilling down into how they were being bullied, and why they don't stand up for each other.

-We celebrated Pink Shirt Day, organised by the student wellbeing group and had an Attitude assembly with a focus on Tackling Technology positively.

Outcomes***What happened?***

Teacher and Student Wellbeing Groups (Day Talent) met, shared information, investigated, and took action to address the targets.

We launched an inquiry regarding bullying trends and interventions that were successful-sourced information from literature, MOE, restorative justice procedures, peer mediation...this will be ongoing.

Key adults and student leaders spoke, / used role play in assembly and on MBI TV to provide information to the student body regarding how to be inclusive, assertive, how to support others, and how to seek help.

The continuing development of a culture at MBI that is empowering of difference and that it is okay to stand up if bullying occurs without fear of repercussion.

Enhanced student support team - Registered counsellor (3 days per week) and trainee counsellors, plus two 24/7 youth workers, DBT therapy with WDHB, and the Aspire programme with Bays Youth Community Trust for team building and conflict resolution.

Evaluation

-We have made a real shift with mindfulness and The Resilience Project being a regular part of classroom programmes.

-Counselling data was promising in relation to students knowing about the service and using the online referral form. The 24/7 youth workers were also more at ease with their roles, interacting naturally with students and teachers, and creating promotional material and resources. An ongoing challenge is to

address the gender and cultural inequities that the data depicts.

-What is disappointing is the NZCER data collected in 2020, and then 2021 relating to bullying and bystanders.

The results of knowing that bullying behaviour is not okay, is the same between the two years, but in 2020, 38% of students disagreed that students stand up for each other, and 50% disagreed in 2021. In 2020, 17% of students said they were called a name or put down at least one a week, and in 2021, this increased to 20%. Is this lockdown or cohort related? The survey being done in June? Our work continues!

Where to next?

Planning for next year:

-Continuing to monitor TRP and mindful practice in all classrooms to ensure consistency.

-We have established that students' peers can exclude them or make hurtful comments towards them and they are not equipped well enough to know how to confidently manage this. We need to teach students about their choice of language in the first instance, being assertive in their response if required, and how to be an upstander if this is witnessed. For the teachers, how to effectively manage an incident and how to navigate restorative conversations between students. This is still an issue that needs to be addressed.

-PD for staff on restorative practices, and gender diversity.

-PD for students eg- Role play on how to best support peers and deal with a bullying situation; alternative responses.

-Undercover Bullying teams-best practice in schools. Explore Stymie as a tool.

-Cross curricular influences such as PB4L, inquiry topics to support thinking of students.

-Counselling issues are the same-we need to encourage more boys and Chinese students to access counselling services as our numbers are disproportionate per school population.

-We have increased our Wellbeing support for students over the past few years to include the 24/7 youth workers and DBT (Dialectical Behaviour Therapy) with the WDHB where we can internally refer children who will benefit in a 1-1 or small group situation with the development of social and self regulation tools and skills. 24/7, the Aspire programme with Bays Youth, and DBT, will continue in 2022.

-Participation in the Mid Bays Kahui Ako with a strategic focus on wellbeing.

-Exploration of a tool to gather information on student wellbeing-check ins. Explore Pulse, Good Space and Nurture. Trial the 'National Check in Week' mid Term 1 with selected classes.

Data Collection:

Google form to collect specific target data at the end of terms 1, 2, and 3.

NZCER Wellbeing@School Survey administered in Term 3 2022.

The Resilience Project student survey administered mid-Term 1.

Wellbeing Coach statistical analysis each term.

Strategic Culture and Identity Goal:	Students and staff are committed to and display the MBIS values that support them as they Learn to Live.				
Annual Goal:	Students and whanau are increasingly connected to MBIS in supporting their students well being and learning				
Target:	80% of students agree or strongly agree with the statement 'Teachers are interested in my culture or family background (NZCER W@S survey).				
Baseline Data:	Baseline Data : Taken from 2020 Wellbeing at School, Student Survey.				
	Teachers are interested in my culture or family background	Strongly Disagree	Disagree	Agree	Strongly Agree
	All students	5%	27%	54%	13%
	NZ European Students	4%	29%	51%	14%
	Maori Students	0%	15%	56%	27%
	Pasifika Students	0%	38%	30%	30%
	Asian Students	7%	26%	53%	12%
	Other Ethnicities	10%	20%	53%	15%

Student NZCER Wellbeing Survey 2021

Table represents 2021 percentages and changes from 2020 in brackets

Teachers are interested in my culture or family background	Strongly Disagree	Disagree	Agree	Strongly Agree
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All students	4%	(-1%)	26%	(-1%)	55%	(+1%)	15%	(+2%)
NZ European Students	3%	(-1%)	27%	(-2%)	57%	(+2%)	13%	(-1%)
Maori Students	3%	(+3%)	17%	(+2%)	51%	(-5%)	29%	(+2%)
Pasifika Students	6%	(+6%)	6%	(- 32%)	70%	(+40%)	18%	(-12%)
Asian Students	4%	(-3%)	27%	(+1%)	54%	(+1%)	15%	(+3%)
Other Ethnicities	6%	(-4%)	27%	(+7%)	51%	(-2%)	16%	(+1%)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>
<ul style="list-style-type: none"> - Formed a Cultural Council of student leaders, representing Maori, Pacifica and International students. (Focus: student agency) - Exposure of Cultural awareness through council leaders, utilising assemblies and MBITV. (Focus: student agency) - The team identified students within respective Mini schools and divided students amongst the team. The purpose was to do goal setting for and tracking the progress of individual Māori and Pasifika students. (Focus: relationship building) - Organised a Hui for Māori whānau and Fono for Pasifika 'aiga/ kāinga early Term 2. This was attended by 15 Māori and Pasifika families as well as members of the Exec Team. It was an opportunity for whakawhanaungatanga, making connections, and building relationships. - The Team ran a Staff meeting in Week 5 to share the feedback from the Māori and Pasifika families that 	<ul style="list-style-type: none"> - Cultural council students performed a few duties - cultural awareness further developed, however marginally. - Team members met with respective mini school target students & multiple discussions took place, ranging from simple meet and greet, academic goal setting, student hui's and pastoral care meetings. Some successes with regards to relationship building. Some team members reached out to whānau of target students and attempted relationship building. - Successful Hui for Māori whānau and Fono for Pasifika. Feedback from parents was varied - mostly around more overt teaching of Te Reo Maori, as well as more involvement and inclusion of their children in wider activities/opportunities. Information was valuable to the development of the team's plan for 2021. - The staff meeting around Hui Māori whānau and Fono for Pasifika was successful with staff enjoying the PD where resources and ideas were shared. Great feedback on the interest of the portfolio and school wide goal. - Upon reflection - ASB Polyfest was enjoyed and appreciated to a degree - the Year 8's seemed to find the celebration and connection worthwhile, not the Year 7's as much. The kapa haka performances were really enjoyed and some students connected with whānau or friends at the festival. - The Rangitoto College Connection Hui was successful and much enjoyed by those who attended.

attended the Hui Whānau/Fono. The six In-School Leaders ran workshops and shared resources with teachers. (Focus: staff PD)

- Took 19 students to the ASB Polyfest accompanied by 4 team members. We also took 26 students to the Rangitoto College Connection Hui. (Focus: student connections)
- The team attended a Cultural Responsive course at Rangitoto College.
- Let's Talk Diversity (LTD) Club introduced Term 2 & 3 for students. Maori & Pacifica activities offered during "Day Talent". (Focus: student agency)
- Kapa Haka students' performances and practices - showcased where possible.
- The Cultural Responsive Team completed writing the rubric for the Cultural Responsiveness component of the MBIS Professional Growth Cycle.
- A Staff meeting was held to present a component of the Professional Growth Cycle to the whole staff. Staff shared afternoon tea of hangi and kai as part of the celebration for Matariki. (Focus: staff PD)
- Ongoing discussions on the rubric for the Cultural Responsiveness - led by the six ISL's in their respective team meetings.
- Google form sent out to gain feedback as to where teachers are at on their journey with Te Reo Maori & Whakatauki Friday introduced utilising Hero

- The Cultural Responsive course at Rangitoto College was much enjoyed by the team. This particular PD ensured personal growth.
- LTD Club had not had success in the sense that was intended. Term 2 was largely Asian representation and largely relied on word of mouth and then soon Hero posts. Term 3 promotion of the club relied on MBITV and when more fun activities that were active in nature were introduced other multicultural students joined. Commonly through Term 2 & 3 - students did not want to speak about their culture! LTD either needs revising, remodelling or disbanding completely.
- Kapa Haka limited showcase opportunities due to covid-19.
- Greatest Cultural Responsiveness Team successes: the staff Teaching and Coaching Rubric for staff personal and professional development. The rubric was well-received and is still being utilised.
- Much enjoyed Hui and Hangi with lovely Kai. Connection time, with some delicious food. Staff enjoyed the relaxed atmosphere while hearing from the team on the Teaching and Coaching Rubric.

Due to COVID, we were not able to complete the following planned for events:

- Whānau Hui (18 August 2021)
- Staff meeting and PD - Feedback from Whānau Hui, Te Wiki o te Reo Māori and Pepeha
- Day T options, Kapa Haka, Powhiri practices, Cultural Day, Shared Lunch and assemblies.

Evaluation

Where to next? Planning for next year:

Points of analysis:

- Most disappointingly the collected data (“Teachers are interested in my culture or family background”) speaks for itself, as somewhat unsuccessful. The goal had been to reach the target of 80% of students agreeing or strongly agreeing. Covid-19 categorically interfered with face to face connections, which are vital to establishing relationships. The socio-economic effects, as well as whānau wellbeing pressures, did not lend itself to the initially suggested in Term 4 - Whānau Hui’s via Zoom. Similarly, the initial idea of target student connection via zoom meetings was abandoned. The data collected reflects *marginal improvement* in the area of “agree” or “strongly agree” for the above statement. The data collected from Pasifika students is askew due to the large differences in the number of Pasifika student representation for each year.

- Continuous and purposeful dialogue with staff during team meetings around Teaching and Coaching Rubric needs to continue.
- Newsletter section “Cultural Panui” every 2 weeks is to continue. (Focus: community engagement)
- Transition days proposed (Focus: student connection and sense of community)
- Professional development opportunities.

Points for further investigation/discussion:

- PD Marae Trip (staff day trip)
- The inclusion of the ELL’s to the team portfolio.
- Touch base with Maori & Pasifika students from 2021. (Focus: informal & pastoral care)
- Cluster connections
- Further connections around covid-19 with students and whānau.
- Providing information/ summaries of valuable books read by the team.
- Providing ongoing staff support through other & additional resources.
- How to reach the intended goal of 80% to 100% target.
- Data Collection: NZCER Wellbeing@School Survey administered in Term 3 2022.