

MURRAYS BAY INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1386
Principal:	Melinda Bennett
School Address:	Sunrise Avenue, Murrays Bay
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Accountant / Service Provider:

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MURRAYS BAY INTERMEDIATE

Annual Report - For the year ended 31 December 2021

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Murrays Bay Intermediate

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Aaron Cooper
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

26/05/2022
Date:

Melinda Bennett
Full Name of Principal

[Signature]
Signature of Principal

26/5/2022
Date:

Murrays Bay Intermediate Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	9,098,399	9,439,910	9,748,347
Locally Raised Funds	3	1,064,524	873,968	1,296,833
Interest Income		13,506	13,500	34,169
Gain on Sale of Property, Plant and Equipment		-	-	2,173
International Students	4	136,309	176,800	354,239
Other Revenue		1,461	-	3,990
		10,314,199	10,504,178	11,439,751
Expenses				
Locally Raised Funds	3	447,804	354,270	719,240
International Students	4	148,728	155,114	126,298
Learning Resources	5	5,923,431	5,263,240	5,769,466
Administration	6	470,152	447,903	479,489
Finance		4,225	1,218	3,572
Property	7	3,297,321	4,157,493	4,069,470
Depreciation	12	351,742	314,288	362,141
Loss on Disposal of Property, Plant and Equipment		1,170	-	892
		10,644,573	10,693,526	11,530,568
Net Surplus / (Deficit) for the year		(330,374)	(189,348)	(90,817)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(330,374)</u>	<u>(189,348)</u>	<u>(90,817)</u>

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		3,577,615	3,588,936	3,668,432
Total comprehensive revenue and expense for the year		(330,374)	(189,348)	(90,817)
Capital Contributions from the Ministry of Education				
BoT Contribution Donation		(2,059)	-	-
Equity at 31 December		3,245,182	3,399,588	3,577,615
Retained Earnings		3,245,182	3,399,588	3,577,615
Equity at 31 December		3,245,182	3,399,588	3,577,615

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	82,735	392,817	154,477
Accounts Receivable	9	400,411	352,203	356,539
GST Receivable		42,589	849	71,801
Prepayments		118,810	61,175	87,524
Inventories	10	74,920	112,879	94,654
Investments	11	1,450,000	876,265	1,250,000
Funds owed for Capital Works Projects	18	36,146	-	145,643
		<u>2,205,611</u>	<u>1,796,188</u>	<u>2,160,638</u>
Current Liabilities				
Accounts Payable	13	695,710	473,218	545,994
Revenue Received in Advance	14	105,250	354,228	158,977
Provision for Cyclical Maintenance	15	99,713	81,299	115,397
Finance Lease Liability	16	27,078	35,312	22,802
Funds held in Trust	17	28,678	-	-
		<u>956,429</u>	<u>944,057</u>	<u>843,170</u>
Working Capital Surplus/(Deficit)		1,249,182	852,131	1,317,468
Non-current Assets				
Property, Plant and Equipment	12	2,118,108	2,642,571	2,364,896
		<u>2,118,108</u>	<u>2,642,571</u>	<u>2,364,896</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	94,466	65,413	89,297
Finance Lease Liability	16	27,642	29,701	15,452
		<u>122,108</u>	<u>95,114</u>	<u>104,749</u>
Net Assets		<u>3,245,182</u>	<u>3,399,588</u>	<u>3,577,615</u>
Equity		<u>3,245,182</u>	<u>3,399,588</u>	<u>3,577,615</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 2021

		2021	2021 Budget	2020
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,582,491	1,607,311	1,730,553
Locally Raised Funds		1,138,741	850,968	1,294,322
International Students		74,255	145,216	167,385
Goods and Services Tax (net)		29,212	-	(70,952)
Payments to Employees		(1,348,054)	(1,128,294)	(1,524,391)
Payments to Suppliers		(1,576,545)	(1,181,549)	(1,557,621)
Interest Paid		(4,225)	(1,218)	(3,572)
Interest Received		14,047	13,500	35,950
Net cash from/(to) Operating Activities		(90,078)	305,934	71,674
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,017
Purchase of Property Plant & Equipment (and Intangibles)		(60,700)	(314,500)	(118,194)
Purchase of Investments		(200,000)	-	(73,735)
Net cash from/(to) Investing Activities		(260,700)	(314,500)	(189,912)
Cash flows from Financing Activities				
Owners Contributions		(2,059)	-	-
Finance Lease Payments		(21,281)	(21,228)	(22,668)
Funds Administered on Behalf of Third Parties		302,376	-	(127,228)
Net cash from/(to) Financing Activities		279,036	(21,228)	(149,896)
Net increase/(decrease) in cash and cash equivalents		(71,742)	(29,794)	(268,134)
Cash and cash equivalents at the beginning of the year	8	154,477	422,611	422,611
Cash and cash equivalents at the end of the year	8	82,735	392,817	154,477

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 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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, lunchroom stock 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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.

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 twelve 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.

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 Revenue and Expense.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

t) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,432,886	1,435,485	1,479,817
Teachers' Salaries Grants	4,624,109	4,231,090	4,323,213
Use of Land and Buildings Grants	2,821,854	3,601,509	3,636,318
Other MoE Grants	217,526	170,176	307,509
Other Government Grants	2,024	1,650	1,490
	<u>9,098,399</u>	<u>9,439,910</u>	<u>9,748,347</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	182,450	287,500	264,689
Curricular Related Activities	294,974	-	-
Fees for Extra Curricular Activities	410,093	248,178	721,890
Trading	137,414	313,000	262,192
Fundraising & Community Grants	39,593	25,290	48,062
	<u>1,064,524</u>	<u>873,968</u>	<u>1,296,833</u>
Expenses			
Extra Curricular Activities Costs	286,965	97,298	470,050
Trading	146,501	256,972	231,155
Fundraising & Community Grant Costs	14,338	-	18,035
	<u>447,804</u>	<u>354,270</u>	<u>719,240</u>
<i>Surplus for the year Locally raised funds</i>	<u>616,720</u>	<u>519,698</u>	<u>577,593</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	13	11	23
Revenue			
International Student Fees	136,309	176,800	354,239
Expenses			
Employee Benefit - Salaries	125,001	31,584	72,529
Other Expenses	23,727	123,530	53,769
	<u>148,728</u>	<u>155,114</u>	<u>126,298</u>
<i>Surplus/(Deficit) for the year International Students</i>	<u>(12,419)</u>	<u>21,686</u>	<u>227,941</u>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	506,290	336,690	410,344
Library Resources	3,690	4,550	3,603
Employee Benefits - Salaries	5,398,266	4,900,800	5,278,375
Staff Development	15,185	21,200	77,144
	<u>5,923,431</u>	<u>5,263,240</u>	<u>5,769,466</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,290	8,000	7,810
Board Fees	3,500	4,400	4,000
Board Expenses	26,679	19,200	19,498
Communication	5,720	8,150	5,570
Consumables	35,236	37,300	32,228
Other	55,884	37,300	88,822
Employee Benefits - Salaries	283,003	289,853	278,959
Insurance	36,440	31,200	29,954
Service Providers, Contractors and Consultancy	14,400	12,500	12,648
	<u>470,152</u>	<u>447,903</u>	<u>479,489</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	19,124	24,307	27,789
Cyclical Maintenance Provision	19,922	25,466	15,917
Grounds	21,690	43,280	19,360
Heat, Light and Water	49,111	78,000	55,780
Rates	410	200	446
Repairs and Maintenance	97,682	89,500	58,608
Use of Land and Buildings	2,821,854	3,601,509	3,636,318
Security	17,102	20,000	15,044
Employee Benefits - Salaries	145,163	168,731	126,764
Van	7,260	4,500	3,168
Consultancy And Contract Services	98,003	102,000	110,276
	<u>3,297,321</u>	<u>4,157,493</u>	<u>4,069,470</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	82,735	392,817	154,477
Cash and cash equivalents for Statement of Cash Flows	<u>82,735</u>	<u>392,817</u>	<u>154,477</u>

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

Of the \$82,735 Cash and Cash Equivalents \$52,820 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	407	5,194	2,883
Receivables from the Ministry of Education	-	30,241	3,185
Interest Receivable	874	3,196	1,415
Teacher Salaries Grant Receivable	399,130	313,572	349,056
	<u>400,411</u>	<u>352,203</u>	<u>356,539</u>
Receivables from Exchange Transactions	1,281	8,390	7,483
Receivables from Non-Exchange Transactions	399,130	343,813	349,056
	<u>400,411</u>	<u>352,203</u>	<u>356,539</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	716	494	685
Uniform	70,486	109,613	92,154
Lunchroom	3,718	2,772	1,815
	<u>74,920</u>	<u>112,879</u>	<u>94,654</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	1,450,000	876,265	1,250,000
Total Investments	<u>1,450,000</u>	<u>876,265</u>	<u>1,250,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	1,154,859	3,538	-	-	(109,661)	1,048,736
Building Improvements	59,483	8,292	-	-	(8,519)	59,256
Furniture and Equipment	950,607	36,944	(7,431)	-	(151,586)	828,534
Information and Communication Technology	109,033	15,448	(1,161)	-	(24,873)	98,447
Textbooks	3,713	-	-	-	(529)	3,184
Leased Assets	34,594	49,316	(8)	-	(32,538)	51,364
Library Resources	52,607	16	-	-	(24,036)	28,587
Balance at 31 December 2021	2,364,896	113,554	(8,600)	-	(351,742)	2,118,108

The net carrying value of equipment held under a finance lease is \$51,364 (2020: \$34,594)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,983,194	(1,934,458)	1,048,736	2,979,656	(1,824,797)	1,154,859
Building Improvements	387,787	(328,531)	59,256	379,495	(320,012)	59,483
Furniture and Equipment	2,352,827	(1,524,293)	828,534	2,335,898	(1,385,291)	950,607
Information and Communication Technology	398,027	(299,580)	98,447	423,483	(314,450)	109,033
Motor Vehicles	62,058	(62,058)	-	62,058	(62,058)	-
Textbooks	48,513	(45,329)	3,184	48,513	(44,800)	3,713
Leased Assets	99,429	(48,065)	51,364	113,500	(78,906)	34,594
Library Resources	192,288	(163,701)	28,587	192,272	(139,665)	52,607
Balance at 31 December	6,524,123	(4,406,015)	2,118,108	6,534,875	(4,169,979)	2,364,896

13. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	234,645	90,924	139,711
Accruals	24,957	20,567	21,167
Employee Entitlements - Salaries	399,130	313,572	349,056
Employee Entitlements - Leave Accrual	36,978	48,155	36,060
	<u>695,710</u>	<u>473,218</u>	<u>545,994</u>
Payables for Exchange Transactions	695,710	473,218	545,994
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>695,710</u>	<u>473,218</u>	<u>545,994</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other	43,326	-	34,999
International Students In Advance	61,924	354,228	123,978
	<u>105,250</u>	<u>354,228</u>	<u>158,977</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	204,694	121,246	188,777
Increase to the Provision During the Year	25,044	25,466	24,939
Adjustment to the Provision	(5,122)	-	(9,022)
Use of the Provision During the Year	(30,437)	-	-
Provision at the End of the Year	<u>194,179</u>	<u>146,712</u>	<u>204,694</u>
Cyclical Maintenance - Current	99,713	81,299	115,397
Cyclical Maintenance - Term	94,466	65,413	89,297
	<u>194,179</u>	<u>146,712</u>	<u>204,694</u>

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	30,420	35,312	24,412
Later than One Year and no Later than Five Years	29,362	29,701	16,055
Future finance charges	(5,062)	-	(2,213)
	<u>54,720</u>	<u>65,013</u>	<u>38,254</u>
Represented by			
Finance lease liability - Current	27,078	35,312	22,802
Finance lease liability - Term	27,642	29,701	15,452
	<u>54,720</u>	<u>65,013</u>	<u>38,254</u>

17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	28,678	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>28,678</u>	<u>-</u>	<u>-</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.

18. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT 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 Due from the Ministry of Education	(88,966)
	<u>(36,146)</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Wall Coverings	215617	82	2,770	(2,852)	-	-
Drainage	220755	(7,500)	7,300	200	-	-
Sports Field Drainage	222412	(13,727)	250,000	(302,868)	-	(66,595)
Combined Projects	222406	-	-	(79,048)	-	(79,048)
Totals		<u>(21,145)</u>	<u>260,070</u>	<u>(384,568)</u>	<u>-</u>	<u>(145,643)</u>

19. 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.

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals, Assistant Principals and Business Manager..

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,500	4,000
<i>Leadership Team</i>		
Remuneration	894,715	871,555
Full-time equivalent members	7.30	7.81
Total key management personnel remuneration	898,215	875,555

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 4 and 4 times respectively. As well as these regular meetings, including preparation time, the Chair 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	160 - 170
Benefits and Other Emoluments	5 - 6	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	8.00	7.00
110 - 120	1.00	2.00
130 - 140	1.00	-
	10.00	9.00

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

21. 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:

	2021 Actual \$6,000	2020 Actual
Total	1	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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'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 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$338,966 contract for the Sports Field Drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$250,000 has been received of which \$338,966 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,020,832 contract for the Combined Projects as agent for the Ministry of Education. This project is fully funded by the Ministry and \$628,187 has been received of which \$575,367 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$338,966 contract for the Sports Field Drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$250,000 has been received of which \$316,595 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,020,831.92 contract for the Combined Projects as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$79,048 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

24. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	82,735	392,817	154,477
Receivables	400,411	352,203	356,539
Investments - Term Deposits	1,450,000	876,265	1,250,000
Total Financial assets measured at amortised cost	1,933,146	1,621,285	1,761,016

Financial liabilities measured at amortised cost

Payables	695,710	473,218	545,994
Finance Leases	54,720	65,013	38,254
Total Financial Liabilities Measured at Amortised Cost	750,430	538,231	584,248

25. Events After Balance Date

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

26. Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Murrays Bay Intermediate Financial statements For the year ended 31 December 2021

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 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 27 May 2022. 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 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, 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.



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
Melinda Bennett	Principal		
Paul Gillies	Parent Representative	Elected	Sep 2022
Nina Stevenson	Parent Representative	Elected	May 2021
Simon Martin	Parent Representative	Elected	Dec 2023
Aaron Cooper	Parent Representative	Elected	Dec 2023
Corey Marshall	Parent Representative	Appointed	Jun 2022

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="349 932 2134 1326"> <thead> <tr> <th data-bbox="349 932 1137 1034">Teacher Data</th> <th data-bbox="1144 932 1391 1034">Strongly Disagree</th> <th data-bbox="1397 932 1644 1034">Disagree</th> <th data-bbox="1650 932 1897 1034">Agree</th> <th data-bbox="1904 932 2134 1034">Strongly Agree</th> </tr> </thead> <tbody> <tr> <td data-bbox="349 1038 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="1144 1038 1391 1198">18.5%</td> <td data-bbox="1397 1038 1644 1198">33.3%</td> <td data-bbox="1650 1038 1897 1198">40.7%</td> <td data-bbox="1904 1038 2134 1198">7.4%</td> </tr> <tr> <td data-bbox="349 1203 1137 1326">I am confident placing my students on PaCT using the Learning Progressions</td> <td data-bbox="1144 1203 1391 1326">11.1%</td> <td data-bbox="1397 1203 1644 1326">63%</td> <td data-bbox="1650 1203 1897 1326">18.5%</td> <td data-bbox="1904 1203 2134 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.

Murrays Bay Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$13,923 (excluding GST). The funding was spent on sporting endeavours.