

TIMARU BOYS' HIGH SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	360
Principal:	David Thorp
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TIMARU BOYS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Timaru Boys' High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Brent McGregor Isbister

Full Name of Presiding Member



Signature of Presiding Member

16 - 5 - 24

Date:

David Neil Thorp

Full Name of Principal



Signature of Principal

16/5/24

Date:

Timaru Boys' High School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Brent Isbister	Presiding Member	Elected	May 2025
David Thorp	Rector	ex Officio	
Amanda Winter	Parent Representative	Elected	May 2025
Charles Crawford	Parent Representative	Elected	May 2025
Jason Grant	Parent Representative	Elected	May 2025
Kerryn Hurrell	Parent Representative	Elected	May 2025
Jason Power	Parent Representative	Co-opted	May 2025
Michael Henriksen	Parent Representative	Co-opted	May 2025
Sina Latu	Parent Representative	Co-opted	May 2025
Peter Stayt	Parent Representative	Co-opted	May 2025
Jill Harland	Staff Representative	Elected	May 2025
Luc Todd	Student Representative	Elected	Sep 2024
Nick McDowell	Student Representative	Elected	Sep 2023

Timaru Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	8,140,409	6,838,529	7,042,149
Locally Raised Funds	3	834,209	703,472	713,840
Interest		83,694	17,550	19,619
Gain on Sale of Property, Plant and Equipment		-	-	-
Hostel	4	2,189,981	2,099,249	2,106,570
Alternative Education	5	340,141	343,650	-
Total Revenue		11,588,434	10,002,450	9,882,178
Expense				
Locally Raised Funds	3	406,804	337,229	277,529
Hostel	4	1,898,571	1,876,574	1,809,003
Learning Resources	6	5,978,584	5,481,872	5,328,325
Administration	7	526,185	511,365	514,358
Interest		22,601	16,838	23,735
Property	8	2,006,659	1,447,417	1,528,676
Alternative Education	5	320,182	325,650	-
Loss on Disposal of Property, Plant and Equipment		4,828	-	4,082
Total Expense		11,164,414	9,996,945	9,485,708
Net Surplus for the year		424,020	5,505	396,470
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		424,020	5,505	396,470

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



Timaru Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		6,982,370	6,982,370	6,748,052
Total comprehensive revenue and expense for the year		424,020	5,505	396,470
Contribution - Furniture and Equipment Grant		44,107	-	-
Contribution - Te Mana Tuhono		72,161	-	-
(Distributions to) Ministry of Education		-	-	(162,152)
Equity at 31 December		7,522,658	6,987,875	6,982,370
Accumulated comprehensive revenue and expense		7,522,658	6,987,875	6,982,370
Equity at 31 December		7,522,658	6,987,875	6,982,370

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.



Timaru Boys' High School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	2,350,416	1,549,156	1,090,441
Accounts Receivable	10	584,328	446,761	446,761
GST Receivable		15,388	52,515	52,515
Prepayments		58,749	21,272	21,272
Inventories	11	6,155	13,274	13,274
Investments	12	483,903	497,984	497,984
Funds owing for Capital Works Projects	20	37,046	268,050	268,050
		<u>3,535,985</u>	<u>2,849,012</u>	<u>2,390,297</u>
Current Liabilities				
Accounts Payable	14	677,740	698,256	698,256
Borrowings	15	34,627	32,296	32,296
Revenue Received in Advance	16	468,724	341,830	341,830
Provision for Cyclical Maintenance	17	95,400	-	69,290
Finance Lease Liability	18	41,350	45,750	45,750
Funds held in Trust	19	248,106	141,898	141,898
Funds held for Capital Works Projects	20	349,708	500	500
Funds Held on Behalf of the ESOL Cluster	21	1,190	1,190	1,190
Funds Held on Behalf of the Aoraki Alternative Education	22	14,657	-	-
		<u>1,931,502</u>	<u>1,261,720</u>	<u>1,331,010</u>
Working Capital Surplus		<u>1,604,483</u>	<u>1,587,292</u>	<u>1,059,287</u>
Non-current Assets				
Property, Plant and Equipment	13	<u>6,586,374</u>	<u>6,240,969</u>	<u>6,611,721</u>
		<u>6,586,374</u>	<u>6,240,969</u>	<u>6,611,721</u>
Non-current Liabilities				
Borrowings	15	231,469	266,096	266,096
Provision for Cyclical Maintenance	17	391,898	489,018	337,270
Finance Lease Liability	18	44,832	85,272	85,272
		<u>668,199</u>	<u>840,386</u>	<u>688,638</u>
Net Assets		<u><u>7,522,658</u></u>	<u><u>6,987,875</u></u>	<u><u>6,982,370</u></u>
Equity		<u><u>7,522,658</u></u>	<u><u>6,987,875</u></u>	<u><u>6,982,370</u></u>

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



Timaru Boys' High School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,030,996	1,922,120	2,158,048
Locally Raised Funds		592,051	490,673	509,570
Hostel		2,162,165	2,099,249	2,029,113
International Students		280,132	212,799	189,980
Alternative Education		(51,774)	18,000	-
Goods and Services Tax (net)		37,127	-	19,501
Payments to Employees		(1,777,154)	(1,947,136)	(1,774,018)
Payments to Suppliers		(2,389,910)	(2,337,702)	(2,207,269)
Interest Paid		(22,601)	(16,838)	-
Interest Received		79,388	17,550	17,643
Net cash from Operating Activities		940,420	458,715	942,568
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(281,248)	-	(362,348)
Proceeds from Sale of Investments		14,081	-	61,443
Net cash (to) Investing Activities		(267,167)	-	(300,905)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,107	-	-
(Distributions to) Ministry of Education		-	-	(162,152)
Finance Lease Payments		(32,947)	-	(51,190)
Loans Received		-	-	(56,999)
Repayment of Loans		(32,296)	-	-
Funds Administered on Behalf of Other Parties		607,858	-	(399,191)
Net cash from/ (to) Financing Activities		586,722	-	(669,532)
Net increase/(decrease) in cash and cash equivalents		1,259,975	458,715	(27,869)
Cash and cash equivalents at the beginning of the year	9	1,090,441	1,090,441	1,118,310
Cash and cash equivalents at the end of the year	9	2,350,416	1,549,156	1,090,441

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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



Timaru Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Timaru Boys' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 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 whole 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 17.

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 13.



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 18. Future operating lease commitments are disclosed in note 27b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. 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.



1.5. 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.

1.6. 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.

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and comprised of 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.

1.9. 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.

1.10. Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements funded by the Board to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.



Depreciation

Property, plant and equipment, except for library resources, are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Timaru Boys' High School

Building improvements to Crown Owned Assets	10-50 years
Furniture and equipment	3-25 years
Information and communication technology	3-50 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5-33.3% DV

Thomas House Hostel

Building improvements	3-11% DV
Furniture and equipment	10-60% DV
Motor Vehicles	19-20% DV
Leased assets held under a Finance Lease	35% SL

1.11. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

1.12. 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.

1.13. 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, 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.



1.14. 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

1.15. 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.

1.16. 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.

1.17. Shared Funds

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

1.18. 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 of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.19. Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, and finance lease 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 the Statement of Comprehensive Revenue and Expense.

1.20. 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.

1.21. 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.



1.22. Budget Figures

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

1.23. 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

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	2,036,425	1,874,695	1,887,378
Teachers' Salaries Grants	4,894,772	4,214,000	4,314,742
Use of Land and Buildings Grants	1,161,967	702,409	794,048
Other Government Grants	47,245	47,425	45,981
	<u>8,140,409</u>	<u>6,838,529</u>	<u>7,042,149</u>

3. Locally Raised Funds

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

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Revenue			
Donations & Bequests	277,797	229,390	351,870
Fees for Extra Curricular Activities	155,901	58,913	114,713
Trading	45,996	18,400	27,464
Fundraising & Community Grants	4,923	9,400	17,658
Other Revenue	174,390	174,570	67,565
International Student Fees	175,202	212,799	134,570
	<u>834,209</u>	<u>703,472</u>	<u>713,840</u>
Expenses			
Extra Curricular Activities Costs	141,510	105,948	109,173
Trading	53,679	10,900	29,760
Fundraising & Community Grant Costs	3,483	1,400	7,280
International Student - Student Recruitment	49,502	75,750	17,137
International Student - Employee Benefit - Salaries	127,884	119,131	83,473
International Student - Other Expenses	30,746	24,100	30,706
	<u>406,804</u>	<u>337,229</u>	<u>277,529</u>
Surplus for the year Locally raised funds	<u>427,405</u>	<u>366,243</u>	<u>436,311</u>

During the year the School hosted 19 International students (2022:13)

4. Hostel Revenue and Expenses

	2023	2023 Budget (Unaudited)	2022
	Actual Number	Number	Actual Number
Hostel Financial Performance			
Hostel Full Boarders	127	-	132
	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Revenue			
Hostel Fees	1,679,262	1,674,601	1,574,939
Other Revenue	484,589	407,790	505,663
Student contributions	26,130	16,858	25,968
	<u>2,189,981</u>	<u>2,099,249</u>	<u>2,106,570</u>
Expenses			
Other Hostel Expenses	568,483	505,398	494,435
Administration	99,392	229,036	99,528
Property	195,883	224,640	217,756
Depreciation	155,618	-	122,293
Employee Benefit - Salaries	879,195	917,500	874,991
	<u>1,898,571</u>	<u>1,876,574</u>	<u>1,809,003</u>
Surplus/ (Deficit) for the year Hostel	<u>291,410</u>	<u>222,675</u>	<u>297,567</u>



5. Aoraki Alternative Education Revenue and Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Ministry of Education Grants	257,650	254,400	-
Other Revenue	82,491	89,250	-
	340,141	343,650	-
Expenses			
Learning Resources	9,755	22,050	-
Administration	25,537	22,500	-
Property	37,077	39,100	-
Employee Benefit - Salaries	247,813	242,000	-
	320,182	325,650	-
<i>Surplus/ (Deficit) for the year Hostel</i>	19,959	18,000	-

6. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	310,535	301,510	273,820
Library Resources	2,846	3,605	2,540
Employee Benefits - Salaries	5,340,911	4,779,205	4,753,864
Staff Development	26,514	26,800	21,547
Depreciation	297,778	370,752	276,554
	5,978,584	5,481,872	5,328,325

7. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,513	5,500	4,868
Board Fees	5,665	6,300	6,105
Board Expenses	1,679	4,500	6,863
Communication	10,835	9,850	7,904
Consumables	23,684	51,720	27,222
Legal Fees	-	5,500	-
Other	82,141	80,995	66,357
Employee Benefits - Salaries	368,990	318,500	368,370
Insurance	15,560	13,500	14,603
Service Providers, Contractors and Consultancy	13,118	15,000	12,066
	526,185	511,365	514,358

8. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,969	12,500	12,574
Consultancy and Contract Services	407,883	397,000	394,619
Cyclical Maintenance Provision	94,660	82,458	88,264
Adjustment to the Provision- Other Adjustments	47,548	-	-
Grounds	35,111	18,000	21,425
Heat, Light and Water	109,965	122,400	114,153
Rates	16,709	15,500	14,741
Repairs and Maintenance	73,624	63,350	57,883
Use of Land and Buildings	1,161,967	702,409	794,048
Security	13,265	7,000	10,258
Employee Benefits - Salaries	30,958	26,800	20,711
	2,006,659	1,447,417	1,528,676

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.



9. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	2,350,416	1,549,156	1,090,441
Cash and Cash Equivalents for Statement of Cash Flows	<u>2,350,416</u>	<u>1,549,156</u>	<u>1,090,441</u>

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

Of the \$2,350,416 Cash and Cash Equivalents, \$349,708 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 2024 on Crown owned school buildings.

Of the \$2,350,416 Cash and Cash Equivalents, \$39,656 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$2,350,416 Cash and Cash Equivalents, \$1,109 is held by the School on behalf of the ESOL cluster. See note 21 for details of how the funding received for the cluster has been spent in the year.

Of the \$2,350,416 Cash and Cash Equivalents, \$14,657 is held by the School on behalf of the Aoraki Alternative Education centre. See note 22 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	148,631	71,551	71,551
Receivables from the Ministry of Education	34,071	-	-
Interest Receivable	6,876	2,570	2,570
Teacher Salaries Grant Receivable	<u>394,750</u>	<u>372,640</u>	<u>372,640</u>
	<u>584,328</u>	<u>446,761</u>	<u>446,761</u>
Receivables from Exchange Transactions	155,507	74,121	74,121
Receivables from Non-Exchange Transactions	<u>428,821</u>	<u>372,640</u>	<u>372,640</u>
	<u>584,328</u>	<u>446,761</u>	<u>446,761</u>

11. Inventories

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
School Uniforms	6,155	13,274	13,274
	<u>6,155</u>	<u>13,274</u>	<u>13,274</u>

12. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	483,903	497,984	497,984
Total Investments	<u>483,903</u>	<u>497,984</u>	<u>497,984</u>



13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Land - School	37,388	-	-	-	-	37,388
Buildings - School	2,636,327	-	-	-	(99,582)	2,536,745
Building improvements - Crown	725,137	120,140	-	-	(48,718)	796,559
Furniture and equipment	320,474	64,573	-	(2,605)	(56,567)	325,875
Information and communication technology	51,132	114,761	-	-	(25,606)	140,287
Motor vehicles	939	-	-	-	(939)	-
Textbooks	-	-	-	-	-	-
Leased assets	121,911	1,177	-	-	(43,575)	79,513
Library resources	24,614	3,589	-	(5,484)	(2,832)	19,887
Aoraki Alternative Education Centre	-	91,692	-	-	(19,959)	71,733
Work in Progress	-	-	-	-	-	-
Land Hostel	26,500	-	-	-	-	26,500
Buildings Hostel	40,265	-	-	-	(1,611)	38,654
Building improvements - Hostel	2,348,826	17,648	-	-	(114,098)	2,252,376
Furniture and equipment - Hostel	262,551	22,558	-	-	(32,077)	253,032
Information and communication technology - Hostel	-	-	-	-	-	-
Motor vehicles - Hostel	8,482	-	-	-	(1,682)	6,800
Textbooks - Hostel	-	-	-	-	-	-
Leased assets - Hostel	7,175	-	-	-	(6,150)	1,025
Library resources - Hostel	-	-	-	-	-	-
Work in Progress - Hostel	-	-	-	-	-	-
Balance at 31 December 2023	6,611,721	436,138	-	(8,089)	(453,396)	6,586,374

The net carrying value of equipment held under a finance lease is \$80,538 (2022: \$129,086)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Timaru Boys' High School						
Land - School	37,388	-	37,388	37,388	-	37,388
Buildings - School	3,789,358	(1,252,613)	2,536,745	3,789,358	(1,153,031)	2,636,327
Building improvements - Crown	1,148,142	(351,583)	796,559	1,028,003	(302,866)	725,137
Furniture and equipment	1,022,130	(696,255)	325,875	975,615	(655,141)	320,474
Information and communication technology	502,104	(361,817)	140,287	387,344	(336,212)	51,132
Motor vehicles	24,463	(24,463)	-	24,463	(23,524)	939
Leased assets	168,771	(89,258)	79,513	192,740	(70,829)	121,911
Library resources	94,678	(74,791)	19,887	112,398	(87,784)	24,614
Aoraki Alternative Education Centre	145,714	(73,981)	71,733	-	-	-
Balance at 31 December	6,932,748	(2,924,761)	4,007,987	6,547,309	(2,629,387)	3,917,922
Thomas House Hostel						
Land Hostel	26,500	-	26,500	26,500	-	26,500
Buildings Hostel	83,813	(45,159)	38,654	83,813	(43,548)	40,265
Building improvements - Hostel	3,039,512	(787,136)	2,252,376	3,021,865	(673,039)	2,348,826
Furniture and equipment - Hostel	682,478	(429,446)	253,032	659,920	(397,369)	262,551
Motor vehicles - Hostel	25,434	(18,634)	6,800	25,434	(16,952)	8,482
Leased assets - Hostel	12,300	(11,275)	1,025	12,300	(5,125)	7,175
Work in Progress - Hostel	-	-	-	-	-	-
	3,870,037	(1,291,650)	2,578,387	3,829,832	(1,136,033)	2,693,799
Balance at 31 December	10,802,785	(4,216,411)	6,586,374	10,377,141	(3,765,420)	6,611,721



14. Accounts Payable

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Creditors	158,365	262,221	262,221
Accruals	43,844	13,437	13,437
Employee Entitlements - Salaries	457,793	403,223	403,223
Employee Entitlements - Leave Accrual	17,738	19,375	19,375
	<u>677,740</u>	<u>698,256</u>	<u>698,256</u>
Payables for Exchange Transactions	677,740	698,256	698,256
	<u>677,740</u>	<u>698,256</u>	<u>698,256</u>

The carrying value of payables approximates their fair value.

15. Borrowings

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Loans due in one year	34,627	32,296	32,296
Loans due after one year	231,469	266,096	266,096
	<u>266,096</u>	<u>298,392</u>	<u>298,392</u>

The School obtained a Business Term Loan with the ASB Bank Ltd to provide funds for the development of the Thomas House Hostel. This loan has Ministry of Education approval and matures on 2nd April 2030. The facility will continue with payment of principal and interest with the rate increased to 6.99% from 8/1/2023.

16. Revenue Received in Advance

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	39,656	-	-
International Student Fees in Advance	195,769	90,839	90,839
Hostel Fees in Advance	171,496	199,312	199,312
Other Revenue in Advance	61,803	51,679	51,679
	<u>468,724</u>	<u>341,830</u>	<u>341,830</u>



17. Provision for Cyclical Maintenance

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Provision at the Start of the Year	406,560	406,560	399,212
Increase to the Provision During the Year	94,660	82,458	82,458
Other Adjustments	47,548	-	5,806
Use of the Provision During the Year	(61,470)	-	(80,916)
Provision at the End of the Year	487,298	489,018	406,560
Cyclical Maintenance - Current	95,400	-	69,290
Cyclical Maintenance - Non current	391,898	489,018	337,270
	487,298	489,018	406,560

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

18. Finance Lease Liability

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

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
No Later than One Year	42,388	48,446	48,446
Later than One Year and no Later than Five Years	44,912	86,291	86,291
Future Finance Charges	(1,118)	(3,715)	(3,715)
	86,182	131,022	131,022
Represented by:			
Finance lease liability - Current	41,350	45,750	45,750
Finance lease liability - Non current	44,832	85,272	85,272
	86,182	131,022	131,022

19. Funds Held in Trust

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	248,106	141,898	141,898
	248,106	141,898	141,898

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.

20. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Playing Fields - 224561	(110,200)	110,200	-	-	-
Blocks A, B,C,D F Upgrades - 228618	(93,171)	1,037,789	(981,664)	-	(37,046)
Weathertightness	(64,679)	-	-	65,179	500
Mould Removal (Library)	500	-	-	(500)	-
Weathertightness Gym & Tech	-	286,815	(12,414)	(32,340)	242,061
Weathertightness Harper Library	-	164,111	(24,625)	(32,339)	107,147
Totals	(267,550)	1,598,915	(1,018,703)	-	312,662

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

349,708
(37,046)



2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Playing Fields - 224561	22,902	351,800	(658,529)	173,627	(110,200)
Gym & Stormwater - 228616	11,475	-	-	(11,475)	-
Blocks A, B,C,D F Upgrades - 228618	54,966	-	(148,137)	-	(93,171)
Weathertightness	(9,822)	-	(54,857)	-	(64,679)
Mould Removal (Library)	(2,600)	5,657	(2,557)	-	500
Totals	76,921	357,457	(864,080)	162,152	(267,550)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

500
(268,050)

21. Funds Held on Behalf of the ESOL Cluster

Timaru Boys' High School was the lead school and holds funds on behalf of the ESOL cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	1,190	1,190	1,190
Funds Held at Year End	1,190	1,190	1,190

22. Funds Held on Behalf of the Aoraki Alternative Education Centre

Timaru Boys' High School took over the lead school function at the beginning of the year and holds funds on behalf of the Alternative Education cluster and is funded by the Ministry of Education to provide alternative education opportunities for students.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Other Sources	97,148	-	-
Funds Received from Ministry of Education	257,650	-	-
Funds Spent on Behalf of the Cluster	(340,141)	-	-
Funds Held at Year End	14,657	-	-

23. 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.

24. Remuneration

Key management personnel compensation

Key management personnel of the School include all School Board members, Rector and Deputy Rectors.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,665	6,105
<i>Leadership Team</i>		
Remuneration	519,522	420,893
Full-time equivalent members	3.50	3.00
Total key management personnel remuneration	525,187	426,998

There are 12 members of the Board excluding the Rector. The Board had held 7 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	11.00	4.00
110 - 120	9.00	6.00
120 - 130	4.00	2.00
130 - 140	1.00	-
	<u>25.00</u>	<u>12.00</u>

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

25. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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:

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-

26. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

27. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$537,911 (2022:\$1,090,265) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Weathertightness (Risk Management)	65,679	65,179	500
Weathertightness Gyn & Tech (234957)	475,018	44,754	430,264
Weathertightness Harper Library (Fees)	164,111	56,964	107,147
Block A, B, C, D, F Upgrades	1,029,915	1,159,835	-
Total	1,734,723	1,326,732	537,911

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)



28. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	2,350,416	1,549,156	1,090,441
Receivables	584,328	446,761	446,761
Investments - Term Deposits	483,903	497,984	497,984
Total Financial assets measured at amortised cost	<u>3,418,647</u>	<u>2,493,901</u>	<u>2,035,186</u>

Financial liabilities measured at amortised cost

Payables	677,740	698,256	698,256
Borrowings - Loans	266,096	298,392	298,392
Finance Leases	86,182	131,022	131,022
Total Financial liabilities measured at amortised Cost	<u>1,030,018</u>	<u>1,127,670</u>	<u>1,127,670</u>

29. Events After Balance Date

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

30. 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 TIMARU BOYS HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Timaru Boys High School (the School). The Auditor-General has appointed me, Jane Jackman, using the staff and resources of Nexia Audit Christchurch, 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 3 to 21, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 16 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement and Kiwisport Statement, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Jane Jackman

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Timaru Boys' High School School Number:360

Statement of variance: progress against targets for 2023 Annual Plan

Strategic Goal 1:	Deliberate and skilled teaching supporting engaged and successful students.
Action1	Renew our focus on students achieving to their true potential by <ul style="list-style-type: none">- Higher academic expectations communicated consistently in the class/ assemblies/ parental communication/ social media/ etc- Organise Y13 study groups/ support groups in Y13 with examination focus
Action 2	Support teachers to develop new skills <ul style="list-style-type: none">- Reboot SOLO - school wide Focus- Develop skills in relationship-based learning, 'Teaching to the North East
Action 3	Expand Careers' education throughout the school <ul style="list-style-type: none">- More guest speakers in the senior school - especially recent old boys
Action 4	Ensure equity in learning for all students <ul style="list-style-type: none">- Ensure all students have adequate learning tools- Create a Pacific Student Achievement Plan after a wide ranging period of consultation.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Higher expectations communicated to all parents and students	Improved Y13 outcomes in Level 3 and UE	We insisted on all University bound students to engage in at least 4 Achievement Standard courses.	Build on this academic emphasis.
Organise study groups	Subject study groups were set up. Some peer study groups set up.	This is difficult to measure. However, both types of study groups are beneficial.	Continue with this policy
Reboot SOLO - school wide Focus	PD on SOLO was completed. However, it is still not used widely in the school.	The DP - Teaching and Learning resigned after the first term, which made progress in this area very difficult.	We have appointed a new DP - Teaching and Learning for 2024 and we should make progress in this area.
Develop skills in relationship-based learning, 'Teaching to the North East	2 teachers trained to be guides and assessors. This is a long term goal.	This worked well.	Continue to focus on this.
More guest speakers in the senior school - especially recent old boys	This took place in a variety of subjects and in Power Tools sessions	Student feedback very positive	Continue to focus on this.
Ensure all students have adequate learning tools	We ensured that every junior student had a Chromebook	We used our Equity funding to purchase Chromebooks	Continue with this policy
Create a Pacific Student Achievement Plan after a wide ranging period of consultation.	We postponed this until 2024	With the departure of the DP - Teaching and Learning, we were short staffed in the SLT.	Complete this in 2024
Planning for next year: Through PD, foster a more structured and deliberate approach to lesson delivery			

Timaru Boys' High School School Number:360

Statement of variance: progress against targets for 2023 Annual Plan

Strategic Goal 2:	Creating a culture of wellbeing, belonging, participation and resilience throughout the school community.
Action1	Create and support new wellbeing practices <ul style="list-style-type: none">- A renewed focus on serious attendance issues, especially Māori and Pacific students - TBHS truancy officer- High impact presentations and workshops for students and staff on wellbeing and resilience
Action 2	Strengthen bi-culturalism in all areas of school life <ul style="list-style-type: none">- Strengthen the mana of the school hakas - every junior student will receive professional tuition- Provide staff with expert PD on bi-culturalism
Action 3	Value diversity in language, culture and identity <ul style="list-style-type: none">- External agencies deliver more diversity directed programmes- Greater celebration of diversity in school events
Action 4	Build on the strengths of our existing culture <ul style="list-style-type: none">- Prefects actively promote a sense of belonging and 'safe place' for all boys
Action 5	Encourage and support parental engagement <ul style="list-style-type: none">- Course Selection evenings expanded for all students

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>A renewed focus on serious attendance issues, especially Māori and Pacific students - TBHS truancy officer</p> <p>High impact presentations and workshops for students and staff on wellbeing and resilience</p> <p>External agencies deliver more diversity directed programmes</p> <p>Tikanga - Strengthen the mana of the school hakas - every junior student will receive professional tuition</p> <p>Provide staff with expert PD on bi-culturalism</p> <p>Greater celebration of diversity in school events</p> <p>Prefects actively promote a sense of belonging and 'safe place' for all boys</p> <p>Course Selection evenings expanded for all students</p>	<p>We utilised our school based truancy officer. This worked to an extent - still a lot of work to do.</p> <p>Jake Bailey presented to juniors, seniors and parents on resilience. He was most successful with seniors and parents.</p> <p>YMCA presented to staff on gender and sexuality. They also present to senior students on relationships</p> <p>Contracted 2 kapa haka tutors to work with all Year 9 and Year 10 students. It was very good at the start but one of the tutors became very ill and the lessons stopped.</p> <p>Te Reo and tikanga sessions were held with all staff. This went well - staff feel they are progressing.</p> <p>Greater emphasis put on Pink Shirt day. This worked well</p> <p>Prefects are far more visible around the school, at break and lunchtime. They receive training and support on how to engage a range of students and how to recognise unsafe behaviour</p> <p>Course selection evenings took place. Feedback from parents and students very positive</p>	<p>Our attendance rates improved in 2023. However, we were surprised by the persistent illness that lingered throughout the year.</p> <p>These presentations and others have been beneficial to the students, staff and parents. I feel that the resilience message will resonate with the students as they mature.</p> <p>This was extremely unlucky. We definitely made headway at the start, but we were disappointed by the overall outcome.</p> <p>Improvements made. Teachers reported being more comfortable in this area.</p> <p>The students are moving to a position of greater tolerance.</p> <p>Our Y13 Dean and Student Leadership mentor has developed an extremely good leadership and mentoring package with the prefects (and the Peer Support group).</p> <p>This works well</p>	<p>We will continue with our school based truancy programme. We are hoping that 2024 sees a return to better health.</p> <p>Continue to bring in different voices for the students and staff. We will target younger speakers that seem more relevant for students.</p> <p>We have contracted a different tutoring group for 2024 and we have built the lessons into the timetable.</p> <p>Continue with our staff PD programmes and also sessions on RBL. Seek Māori student feedback.</p> <p>Look for more opportunities to highlight diversity.</p> <p>Continue to develop Prefects.</p> <p>Have a specific CS evening for Maori and Pasifika students.</p>

Planning for next year: Continue implementing Māori Student Achievement Plan; Kapa Haka and tikanga built into junior programmes.

Timaru Boys' High School School Number:360

Statement of variance: progress against targets for 2023 Annual Plan

Strategic Goal 3:	Investing in our future
Action1	<p>Invest in a more extensive Arts and Culture extra-curricular programme</p> <ul style="list-style-type: none">- Appoint an Arts Coordinator who will concentrate on student participation in our extra-curricular Arts programme- Investigate successful Extra-curricular Arts programmes in other boys' schools- Look for opportunities to hold more Arts events at TBHS
Action 2	Further develop Thomas House

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Appoint an Arts Coordinator who will concentrate on student participation in our extra-curricular Arts programme</p> <p>Look for opportunities to hold more Arts events at TBHS</p> <p>Further develop Thomas House</p>	<p>We appointed an Arts Coordinator and this worked well, but they resigned at the end of the year.</p> <p>We held a wide range of events during Arts Week.</p> <p>All preparation completed for the final stage of the Fraser Wing upgrade.</p>	<p>This was unfortunate, but we had some good Art events during the year.</p> <p>This was successful</p> <p>This was successful</p>	<p>Appoint a new Arts Coordinator in 2024</p> <p>Continue to seek new opportunities in the Arts</p> <p>Complete the upgrade in 2024 Create a 10 Year Plan for Thoimas House</p>
Planning for next year: Appoint a new Arts Coordinator; 10 Year Plan for Thomas House			

Timaru Boys' High School School Number:360

Statement of variance: progress against targets for 2023 Annual Plan

Giving Effect to Te Tiriti o Waitangi

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Develop skills in relationship-based learning, 'Teaching to the North East' - developed from 'Te kotahitanga'</p> <p>Ensure all students have adequate learning tools, especially Māori and Pacific students</p> <p>A renewed focus on serious attendance issues, especially Māori and Pacific students - TBHS truancy officer</p> <p>Tikanga - Strengthen the mana of the school hakas - every junior student will receive professional tuition.</p> <p>Provide staff with expert PD on bi-culturalism</p>	<p>2 teachers trained to be guides and assessors. This is a long term goal.</p> <p>We ensured that every junior student (in fact every student) has a Chromebook</p> <p>We utilised our school based truancy officer. This worked to an extent - still a lot of work to do.</p> <p>Contracted 2 kapa haka tutors to work with all Year 9 and Year 10 students. It was very good at the start but one of the tutors became very ill and the lessons stopped.</p> <p>Te Reo and tikanga sessions were held with all staff. This went well - staff feel they are progressing.</p>	<p>This worked well.</p> <p>We used our Equity funding to purchase Chromebooks</p> <p>Our attendance rates improved in 2023. However, we were surprised by the persistent illness that lingered throughout the year.</p> <p>This was extremely unlucky. We definitely made headway at the start, but we were disappointed by the overall outcome.</p> <p>Improvements made. Teachers reported being more comfortable in this area.</p>	<p>Continue to focus on this. Seek Māori students' feedback.</p> <p>Continue with this policy</p> <p>We will continue with our school based truancy programme. We are hoping that 2024 sees a return to better health.</p> <p>We have contracted a different tutoring group for 2024 and we have built the lessons into the timetable.</p> <p>Continue with our staff PD programmes and also sessions on RBL. Seek Māori student feedback.</p>
Planning for next year: Appoint a new Arts Coordinator; 10 Year Plan for Thomas House			

See below for full Māori Student Achievement Plan

Timaru Boys' High School Māori Student Achievement Plan 2024 - 2025



TIMARU BOYS' HIGH SCHOOL

Two guiding documents which helped shape and inform this draft plan are –

- Timaru Boys' High School Strategic Plan 2023-2025 ([TBHS Strategic Plan](#))
- Ka Hikitia 2020 ([Ka Hikitia - Education Counts 2020](#))

Vision

Timaru Boys' High School will provide a culturally responsive learning environment that supports, engages and inspires our Māori students to achieve to their full potential as Māori

Goal

To accelerate Māori achievement to ensure equity of opportunity and outcomes for all students at Timaru Boys' High School

4 Areas for improvement:

1. The classroom experience for Māori Students
2. The monitoring and mentoring of Māori Students
3. The school's relationships with Whānau
4. The visibility of Māori students and culture in the cultural and physical environment of the school

* There will be overlapping aspects between all of these categories

1. Improving the classroom experience for Māori Students

Critical Outcomes	Projects	Timeline/ Responsibility/ Evaluation
Teachers develop and practise te reo me ngā tikanga Māori in the classroom	<ul style="list-style-type: none"> - Regular Thursday PD sessions which concentrate on practical ways to use te reo and tikanga in the classroom - whole staff visits to local marae - Incorporate tikanga into vertical form experience - Increased use of te reo and tikanga in the classroom 	<p>Ongoing 2024-2025</p> <p>2024</p> <p>Ongoing 2024-2025</p>
Teachers set and maintain high expectations for Māori students	<ul style="list-style-type: none"> - Increased use of Māori contexts and content in the learning material - Development of local curriculum - better use of local Māori resources: Marae, Te Ana Māori Rock centre, Ngai Tahu Education Strategy - Incorporate more te reo and tikanga into Mana Tāngata 	<p>Ongoing 2024-2025</p> <p>2024</p> <p>2024</p>
Students recognise their culture in the learning material and learning activities	<ul style="list-style-type: none"> - Increased use of collaborative learning where appropriate - Employ more Māori staff where possible - Far greater use of Māori student voice - Actively challenge any racism (casual or otherwise) in any sphere of the school - in the classroom or beyond 	<p>Ongoing 2024-2025</p> <p>Ongoing 2024-2025</p> <p>2024</p> <p>2024</p>

2. The monitoring and mentoring of Māori Students

Critical Outcomes	Projects	Timeline/ Responsibility/ Evaluation
Manaakitanga is the driving force in all interactions with Māori students	<ul style="list-style-type: none"> - Attendance a real focus - 'Rock On' and other measures directed to Māori student Attendance - Regular Thursday PD sessions on culturally responsive practice 	<p>Ongoing 2024-2025</p> <p>Ongoing 2024-2025</p>
All staff understand that Māori students, as priority learners, receive specific and extra monitoring and mentoring	<ul style="list-style-type: none"> - 'Know your Learner' activity is modelled and worked through at the beginning of the year - teaching and learning is personalised - Teachers focus on building relationships with Māori students that recognise them as Māori - 'Teaching from the North East' 	<p>Ongoing 2024-2025</p> <p>2024</p>
The school creates opportunities for Māori students to engage in peer mentoring with other Māori students	<ul style="list-style-type: none"> - Extra monitoring and mentoring offered in junior numeracy and literacy - Set up a Māori student learning group, which meets in the whare at key times in the year - senior Māori students and/or parents offer academic peer mentoring - noho marae? - Use the basis of the student learning group to develop leaders and peer mentors 	<p>2024</p> <p>2024</p> <p>2024</p>
Students have a range of appropriate learning pathways that lead to meaningful opportunities once they leave school	<ul style="list-style-type: none"> - Set up other non-school networks for Māori students - eg. interschool networks/ iwi based programmes - Conduct course selection sessions specifically for Māori students - Initiate Māori old boys mentoring where possible 	<p>2024-2005</p> <p>2024</p> <p>2024</p>

3. The school's relationships with Whānau

Critical Outcomes	Projects	Timeline/ Responsibility/ Evaluation
Māori parents feel comfortable in their interactions with the school	- Set up a sustainable Whānau Group and a smaller steering committee (leadership rōpū)	Ongoing 2024-2025
Māori parents feel they have a voice as to the best way to ensure the academic achievement of students	- SLT and BOT actively seek collaboration with representatives of the Whānau group to co-construct strategies on issues of attendance, engagement and achievement	Ongoing 2024-2025
The school recognises the important role Whānau has to play in the success of Māori	- Kaiawhina Māori and SLT seek early contact with Māori parents, especially those who do not attend Whānau Group meetings. Investigate using neutral places to meet whānau that don't feel comfortable coming into school.	Ongoing 2024-2025
All teachers, form teachers and Deans build strong relationships with Whānau	- Run Course Selection and NCEA evenings specifically for Māori families	Ongoing 2024-2025
	- Seek help, expertise and advice from mana whenua - for school and BOT	Ongoing 2024-2025
	- Engage with mana whenua about developing a local cultural narrative	Ongoing 2024-2025
	- Blessing new classrooms workspaces	Ongoing 2024-2025

4. The visibility of Māori students and culture in the cultural and physical environment of the school

Critical Outcomes	Projects	Timeline/ Responsibility/ Evaluation
Māori students are celebrated for their success in all fields	<ul style="list-style-type: none"> - Better celebrate/acknowledge events/days that are important to Māori - Matariki, Waitangi, etc - incorporate hangi into student celebrations 	Ongoing 2024-2025
Māori language and culture are more visible and more integrated into daily life at Timaru Boys'	<ul style="list-style-type: none"> - Improve the number of bi-lingual signs - start at the front of the school and work backwards from there - Incorporate the Māori name of TBHS in all signs and documentation - "Te Kura Tuarua o nga tamatane o Te Tihi-o-Maru" (tbc). 	Ongoing 2024-2025 2024
Māori students feel that their language and culture are valued and respected at their school.	<ul style="list-style-type: none"> - Make the front of the school and foyer more recognisable as being part of Aotearoa - Further develop the te reo where as a visible representation of Māori culture at TBHS - use as place to showcase photos of Māori oldboys, local iwi history and other taonga - All classrooms are recognisably bi-cultural - Better integrate tikanga protocols into all major gatherings at TBHS – powhiri, assemblies, prize givings, etc - Re-energise and support kapa haka at TBHS - more opportunities for kapa haka at celebrations and events - More opportunities for all students to engage in kapa haka - house competitions/ better training for school haka - Staff waiata and karakia 	2024 2024 - 2024 2024 Ongoing 2024-2025 2024 2024 2024

Timaru Boys' High School School Number:360

Statement of variance: progress against targets for 2023 Annual Plan

Academic Achievement Targets

Targets	Detail	What happened?	Why the variance?	What next?
Year 10 Students Numeracy and Literacy results	In 2023 the percentage of all Year 10 students achieving NCEA Literacy will be 75% In 2023 the percentage of all Year 10 students achieving NCEA Numeracy will be 75%	CAA pass rates Writing - 41% Reading - 76% Num - 71%	We were largely on target with the Reading and Numeracy CAAs. However, we were surprised by the level of difficulty required to pass the writing.	We will introduce a school wide writing programme which every department will help to deliver.
NCEA Level 1 Achievement	In 2023 the percentage of all Year 11 boys achieving Level 1 will increase to 90%	Level 1 Pass rate 69.9%	We were very disappointed but the drop is in line with a national drop. We were still over 10 percentage points above the national average for boys and 7 percentage points higher than boys in our national EQI band.	More individual academic mentoring with Level 1 students.
NCEA Level 2 Achievement	In 2023 the percentage of all Year 12 boys achieving Level 2 will increase to 90%	Level 2 Pass rate 85.4%	We were very close to our target. We were over 14 percentage points above the national average for boys and 9 percentage points higher than boys in our national EQI band.	Continue with our successful monitoring programme.
NCEA Level 3 Achievement	In 2023 the percentage of all Year 13 boys achieving Level 3 will increase to 75%	Level 3 Pass rate 78.3%	We exceeded our target. We were over 14 percentage points above the national average for boys and 10 percentage points higher than boys in our national EQI band.	Continue with our successful monitoring programme.
University Entrance	In 2023 the percentage of all Year 13 boys achieving Level UE will increase to 60%	UE Pass rate 66.3%	We dramatically exceeded our target. We were over 24 percentage points above the national average for boys and 18 percentage points higher than boys in our national EQI band.	Continue with our successful monitoring programme.

Certificate Endorsements	In 2023 the percentage of Certificate Endorsements in Levels 1-3 will increase by 10% (in relation to the entire Year Group role rather than those who passed)	Endorsements L1 - no rise L 2 - 10% rise L 3 - 10% drop	Largely the same and largely disappointing. The Endorsements have been steadily dropping during the Covid period - this is keeping with the NZ averages.	More individual academic mentoring with academic students.
Maori Students NCEA Achievement	In 2023 the percentage of Māori Students achieving NCEA Levels 1, 2, 3 and UE will increase by 10 percentage points.	Pass rate Māori L1 - 47.6% L2 - 73.7% L3 - 69.2 UE - 61.5	L1- 30% drop L2 - 20% drop L3 - same as 2022 UE - same as 2022 These are actually very good results. The goal of an across the board increase of 10% was slightly silly. L2 for instance would have gone up to 100%. Apart from L1, the results are far above the national average for Māori students - our UE results are 2 and a half times the national average for Māori boys. However, the Level 1 drop in achievement is worrying.	More individual academic mentoring with Level 1 Māori students.
Student Attendance	In 2023 the percentage of all students attending regularly will increase by 10% In 2023 the percentage of Māori students attending regularly will increase by 10%	All students - 5% rise Māori students - 2.5% rise	I used the Attendance Matters data for our school. Like all schools, we are worried about our attendance but we were pleased to see that we are bucking the national trend and improving.	Continue to strengthen our attendance processes in line with MOE advice.



TIMARU BOYS' HIGH SCHOOL

Timaru Boys' High School Statement of Kiwisport funding - 2023

During the 2023 financial year, Timaru Boys' High School received \$17,079.27 of Kiwisport funding.

For many years, Timaru Boys' High School has been highly successful locally and nationally on the sports field. This record of excellence is a direct result of the school's encouragement of boys to participate in sport, and of the team spirit which is developed.

Opportunities are provided for students to become involved in a wide variety of sporting activities, whether it be for enjoyment, or at representative level. The Kiwisport funding received contributes towards the cost of employing a sports co-ordinator for 30 hours per week to make this possible.



Dave Thorp
Rector

Timaru Boys' High School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Yes we have. We adhere closely to our Employer Responsibility Policy.</p> <p><i>The BOT "takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees.</i></p> <p><i>considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements.</i></p> <p><i>ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</i></p> <p><i>promotes high levels of staff performance through: performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</i></p> <p><i>acknowledgement of staff achievements</i></p> <p><i>salary units and management allowances and non-contact time.</i></p> <p><i>deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures."</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>We adhere to our Equal Employment Opportunities policy.</i></p> <p><i>The Rector is the EEO.</i></p> <p><i>In 2023 we appointed a young Māori woman to the Senior Leadership Team</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Recruitment and appointments</i></p> <p><i>The board delegates the recruitment and appointment process to the rector and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</i></p> <p><i>For senior positions, the appointment panel will consist of equal numbers of BOT and SLT members</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and 	<p><i>We have some Māori on the staff. We would love to hire more Māori teachers and staff. We have a Māori SLT member.</i></p> <p><i>We have funded PD that would allow Māori staff to connect better to their culture.</i></p>

– Greater involvement of Maori in the Education service?	<i>We have introduced tikanga into staff protocols, such as mihi whakatau when welcoming new staff and Karakia at Briefings – we want our Māori staff to feel comfortable in the working environment.</i>
How have you enhanced the abilities of individual employees?	<i>Yes – during the PGC, we discuss career pathways and possible professional development with all staff. We show commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</i>
How are you recognising the employment requirements of women?	<i>We have many women in leading roles. The BOT recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>The BOT recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</i>

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

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

Name: David Thorp

Signed: D. N. Thorp

Date: 26/02/24