

NEW PLYMOUTH BOYS' HIGH SCHOOL



NEW PLYMOUTH BOYS' HIGH SCHOOL
TE KURA TAMATĀNE O NGĀMOTU

Group Annual Report

For the year ended 31 December 2024



IMPROVING THE FUTURE SINCE 1882



New Plymouth Boys' High School

School Directory

Ministry Number: 171
Principal: Mr Samuel Moore
School Address: 107 Coronation Avenue New Plymouth 4312
School Postal Address: Private Bag 2028 New Plymouth 4342
School Phone: 06 758 5399
School Email: office@npbhs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Juliet Vickers	Presiding Member	Parent Elected	Election 2025
Samuel Moore	Principal ex Officio	Headmaster	
Annalese Sharrock	Parent Representative	Parent Elected	Election 2025
Cameron Twigley	Parent Representative	Parent Elected	Election 2025
Joe Deegan	Parent Representative	Parent Elected	Election 2025
Natalie Innes	Parent Representative	Parent Elected	Election 2025
Rebecca McCullough	Parent Representative	Parent Elected	Election 2025
Justin Hyde	Staff Representative	Staff Elected	Election 2025
Elliott Holder	Student Representative	Student Elected	Election September 2025

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New Plymouth Boys' High School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the group.

The Group's 2024 consolidated financial statements are authorised for issue by the Board.

Mrs Juliet Vickers

Full Name of Presiding Member



Signature of Presiding Member

Mr Samuel Moore

Full Name of Principal



Signature of Principal

28 May 2025

Date

28 May 2025

Date



New Plymouth Boys' High School

Chairperson's Report

As the presiding member, it is a distinct privilege to reflect upon a year marked by significant achievements and substantial growth. New Plymouth Boys' High School has continued to evolve, adapting to the changing needs of our students while honouring our rich traditions.

I acknowledge the invaluable contributions of my fellow board members, who bring diverse skills and expertise to the table. As a Board, we are committed to future-proofing the school to provide our students with the skills and knowledge they need to succeed. To prioritise student success, the board invests in additional staff beyond our ministry allocation. We recognise the crucial role of strong staffing in achieving optimal outcomes. New Plymouth Boys' High School is fortunate to recruit and retain exceptional educators.

The school's roll continues to grow, as does the challenge of providing modern, fit-for-purpose facilities. Balancing the preservation of our historic buildings with the demands of 21st-century learning has been a significant undertaking. We are proud to have transformed Pridham Hall into a flexible learning space and library, honouring its history while adapting it to meet the needs of today's students. The reinvention of our old library into 'Te Haumarū Learning Centre' has created a dedicated space, providing students with the resources and support they need to thrive. Property work is also being carried out on a modern metalwork classroom with the latest tools and equipment, and a new caretaker's shed.

Another significant project on the horizon is revitalising the iconic gully into a multi-sports surface. This investment will ensure that this historic ground can be used year-round for most sports regardless of weather conditions. This project will enhance our sporting facilities and preserve the mana of this site. We are incredibly grateful to the Centennial Trust for their generous support in funding a portion of the gully project. Their partnership has been instrumental in bringing this vision to life.

We will continue investing in our facilities, curriculum and staff to ensure that our school remains at the forefront of education, and a vibrant, dynamic place for future generations.

Under the excellent direction of the Director of Boarding, Mr Stones, and his team, the boarding hostel continues to provide a supportive and nurturing environment for our boarders. The team has built strong relationships with whānau, adding to the hostel's success.

Our students continue to impress us with their exceptional academic, sports and cultural achievements. As a school of this size, we punch above our weight, demonstrating the power of hard work and dedication. Our teachers have created innovative subject choices that deliver the curriculum with engaging learning experiences. The dedicated support of our pastoral, administrative and support staff fosters a positive and nurturing environment that fuels our school's ongoing success.

Congratulations to the 2024 prizewinners. I also want to acknowledge and commend all our students for their hard work, dedication, and progress throughout the year. To the leavers, remember the importance of 'being the example' as you embark on the next chapter of your lives.

Finally, I would like to express my sincere thanks to Mr Moore and the senior leadership team. Their unwavering commitment to placing students at the heart of every decision has been instrumental in making New Plymouth Boys' High School a thriving institution and a model for schools nationwide. Thank you for your mahi.

In conclusion, education's true value lies in its ability to nurture well-rounded individuals and empower them to reach their full potential. New Plymouth Boys' High School is committed to adding value to every student and giving them opportunities to excel at their level.

Thank you to everyone who has contributed to a successful 2024.

Nō reira

Tēnā koutou, tēnā koutou, tēnā tātou katoa

Julie Vickers
BOT Chair



NPBHS STRATEGIC PLAN 2024 (2025) - 2026

Background

The purpose of this Strategic Plan is to outline what NPBHS is going to do *differently* to meet the objectives of the Ministry of Education, The New Zealand Curriculum and the NELPs. As a school, we have identified the specific areas we believe we need to address and measure.

Who we are?

Since 1882 NPBHS has been leading the way in the education of boys in a world class environment. From the famous amphitheatre that is the Gully Ground (the stage for the incomparable full school haka) to the impressive 1600 seat Ryder Assembly Hall, NPBHS is a modern learning environment where traditional standards of achievement and behaviour are expected. Our hostel, with 190 boarders is the heart of the school, not just in terms of culture and standards but because it is also set within the heart of 37 acres of park like school grounds. Our passionate and dedicated staff ensure NPBHS has an innovative and challenging curriculum which combines a testing academic programme with a comprehensive list of extracurricular activities. NPBHS is a school that doesn't just aim for excellence, it expects it.

Our recipe for success

- 1) Our decisions are made on the basis of *what's best for the students*
- 2) A relevant student centred curriculum delivered by qualified and passionate staff
- 3) We invest in and seek excellence in academia, culture, the arts, sport and building great young men
- 4) An ordered and disciplined environment - the platform for learning and life. Socks up, shirts in and a clean school. Consequences for actions
- 5) Traditions like Tiger jackets, full school haka, full school assemblies, awards and recognition, our motto - Comradeship, Valour and Wisdom, our colours - black, white with a touch of silver and gold. The elements in our crest. A school for boys
- 6) Kia Tu Hei Tauira - To Be The Example is embedded in everything that we do. We strive to be the very best we can be every single day; staff and students
- 7) A thriving hostel of at least 190 students
- 8) No tolerance for and immediate action around things that threaten our safe environment like drugs, violence, inequality and racism
- 9) We generate modest surpluses every year in the hostel and day school
- 10) It is hard, very hard to get a job at NPBHS
- 11) We value our old boys and our wider community



Vision - Be The Example (Kia Tu Hei Tauria)

We set the standard for boys' schools not only in Taranaki but New Zealand. Our students set the standard and our staff set the standard. It's not about following other schools. It's about cutting our path, innovating, leading, being our own school, and one that others aspire to be like - not the other way around. It's not about being arrogant, putting ourselves above others, but focussing on what we do and what we can control.

Purpose - Improving the future

As a secondary school we are required to teach the New Zealand Curriculum. We teach both content and values. We do this, not because the government tells us to, but because we want to set up our students to be successful in life and reach their potential. If they can realise their potential, they will be happy and achieve their goals. Happy, achieving members of our community, with good values, contribute positively to society. People who are contributing to society are making the world a better place. That's why we do what we do. Improving the future is our purpose.

Values - Be The Example (Kia Tu Hei Tauria)

Rather than lengthy value statements and words that no-one can remember, 'Be The Example' (BTE), also clearly defines our values. Be The Example encompasses everything like positivity, self control, determination, respect, social responsibility and integrity to name a few.

Be The Example covers all aspects of school life, including (but not limited to) academic achievement, effort, uniform and how we treat each other. Be The Example applies to not only the students but staff and all those associated with the school. We are all accountable for Being The Example. No one is beyond or above the responsibility of being the very best we can be.



'Be The Example' Report Card

N E P N A T I O N A L E D U C A T I O N A L L E A R N I N G P R I O R I T Y	#	Measure	Due	Status	N E P N A T I O N A L E D U C A T I O N A L L E A R N I N G P R I O R I T Y
	1	NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika)	2026		
	2	Year 9 & 10 To have 100% of all year 9 and 10 students improve their e-asTTle Writing results and Mathematics PAT Stanine	2026		
	3	Increase the number of Merit and Excellence grades at each level by 10% annually	2026		
	4	Increase the number of New Zealand Scholarships by 10% annually	2026		
	5	Improve student and maintain staff satisfaction of the school > 90%	2026		
	6	Total number of stand downs reduced to >40 stand-downs (per 1000 students)	2026		
	7	100% of students with attendance >90%. Total and Maori attendance tracked per term	2026		
	8	Students pathways are tracked with leavers data analysed for transition into further training/workforce	2026		
	9	Greater than 90% of students <i>agree</i> or <i>strongly agree</i> that they feel like they belong to NPBHS (Source: NPBHS well-being survey data)	2026		
	10	Teacher certification requirements are met and all teachers are demonstrating a commitment to improve their teaching and classroom relationships	2026		
	11	A teacher/staff development and leadership program has been implemented to foster the growth of internal staff leadership	2026		
	12	Compliance with all legislation and policy (incl H&S / Emerg. Management)	2026		
	13	Triennial Keep Stop Start and Stakeholder Survey	2026		



What things will help us achieve our vision (KSS)?

KEEP...	STOP...	START...
<ul style="list-style-type: none"> • Our traditions and history like full school haka, tiger jackets, key events, ceremony etc [K1] • Our high expectations for students around behaviour, values and academia [K2] • Excellence was considered a good thing [K3] • Focus on uniform and brand [K4] • Maintaining the facilities and superb grounds [K5] • Ensuring any form of discrimination or bullying is not tolerated [K6] • Commitment to extracurricular activities like sport and culture [K7] • Leadership programme [K8] • Good communications [K9] • Encouraging community service initiatives [K10] • Encouraging and celebrating diversity [K11] • Raising awareness of Te Reo Maori [K12] 	<ul style="list-style-type: none"> • Huia Rōpū¹ [SP1] • Phones in class [SP2] • Poor student behaviour [SP3] 	<ul style="list-style-type: none"> • Delivering a modern, innovative and relevant curriculum (including providing more choice for students) [SRT1] • Focussing on raising our Numeracy and Literacy standards [SRT2] • Focussing on raising the attendance of all students [SRT3] • Focussing on lifting the quality of our results and closing the gap between maori and non-maori [SRT4] • Increasing the focus of strong classroom care/relationships and effective teaching [SRT5] • Focussing more on the health and well-being of our students and staff [SRT6] • Providing more leadership opportunities to minorities and junior students [SRT7] • Raising more funding to meet our growing needs [SRT8] • Maintaining our positive brand in the community [SRT 9] • Focussing more on the career pathways for leaving students [SRT 10] • Providing more opportunities for student voice [SR11]

Note: Keep Stop Start was our stakeholder (parents, staff, community and student) consultation in 2023. It is the foundation of our strategic plan / charter.

¹ There was a group of predominantly senior students who did not like Huia Rōpū.

**Actions:**

Keep Stop Start (SRT1)		START - Development and review of our modern, innovative and relevant full school curriculum (including providing more choice for students) [SRT1] AR/CT/WT	
Measure	<p>NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika)</p> <p>Year 9 To improve the curriculum levels of all year 9 boys by at least two sub levels in e-asTTle Writing.</p> <p>To have 85% of all year 9 boys at or above a PAT '5' stanine in Reading Comprehension and Vocabulary (Literacy) and in Mathematics (Numeracy).</p> <p>Year 10-11 To improve the number of boys achieving the NCEA Numeracy and Literacy Co-requisites (Reading and Writing).</p> <p>To have 85% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 11 academic year (2025).</p> <p>To have 95% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 12 academic year (2026).</p> <p>Total number of stand downs reduced to >40 stand-downs (per 1000 students)</p>	Dec 2025	
Action(s)		By	Status
1. Review of Junior Curriculum		Mar 2025	
2. Review of PLD future needs		Oct 25/26	
3. Review of Maori Achievement/NCEA upcoming implementation [AR/CT/CL]		Dec 2024	
4. Review of NCEA L1		Sept 2025	

Keep Stop Start (SRT2)	START - Focussing on raising our Numeracy and Literacy standards [SRT2] AR/MO		
Measure	<p>Year 9 To improve the curriculum levels of all year 9 boys by at least two sub levels in e-asTTle Writing.</p> <p>To have 85% of all year 9 boys at or above a PAT '5' stanine in Reading Comprehension and Vocabulary (Literacy) and in Mathematics (Numeracy).</p> <p>Year 10-11 To improve the number of boys achieving the NCEA Numeracy and Literacy Co-requisites (Reading and Writing).</p> <p>To have 85% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 11 academic year (2025).</p> <p>To have 95% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 12 academic year (2026).</p>	Dec 2025	
Action(s)		By	Status
1. Work with Faculty areas to deliver literacy strategies across all learning areas (BTE Proofreading Code, Instructional Vocabulary Guides/Lists, Writing Frames)		Dec 2025	
2. Track student progress regularly re Literacy		Dec 2025	
3. Core class meetings - analysis of data (e-asTTle/PAT) and next steps in teaching and learning		Dec 2025	
4. Parent information evening in term 2- Literacy and Numeracy Co-requisites		T2 2025	

Keep Stop Start (SRT3)	START - Focussing on raising the attendance of all students [SRT3] CL/CT/LU/Jack Kirifi		
Measure	<p>NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika).</p> <p>100% of students with attendance >90%. Total and Maori attendance tracked per term (along with key full school events i.e. Cross country).</p> <p>Total number of stand downs reduced to >40 stand-downs (per 1000 students)</p>	Dec 2025	
Action(s)		By	Status
1. Increase attendance of targeted at risk students (Targeted house groups)		Dec 2025	
2. Transition into year 9 program reviewed and linked with best practice		Dec 2025	
3. Review of house competition events to ensure maximum attendance and participation		Oct 2025	
4. Development of Pasifika and Maori attendance plan [CL/CT/LU/Jack Kirifi]		April 2025	
5. Continue to improve attendance strategy with a view to meet ministry goals and reported to BOT [CL]		Ongoing	



Keep Stop Start (SRT4)	START - Focussing on lifting the quality of our results and closing the gap between Maori and non-Maori and Pasifika [SRT4] ALL		
Measure	NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika). Increase the number of Merit and Excellence grades at each year level by 10%.	Dec 2025	
Action(s)	By	Status	
1. Review of Academic Results by Departments and Teachers [AR/CT/WT]	Mar 2025		
2. Review of Academic Results by HoF to SLT Education [HM/AR/CT/WT]	Mar 2025		
3. BTE Plans in place for HOF, Principal's Nominee & PLD leaders [AR]	Dec 2025		
4. Academic mentoring and individual plans in place for all at risk students [AR/CL]	May 2025		
5. Tracking and reporting to BOT of all students (including at risk students and Maori students) [AR]	Ongoing		
6. Tracking of academic performance [AR/CT/CL]	Ongoing		
7. Embedding cultural capability and awareness in Huia Rōpū [HM/HOD Maori]	Ongoing		
8. Deliver and review the year 9 Tikanga course [CT/HOD Maori]	Dec 2025		
9. Increase the number of New Zealand Scholarships by 10% annually	Dec 2025		

Keep Stop Start (SRT5)	START - Increasing the focus of strong classroom care/relationships and effective teaching [SRT5] AR/CL/CT/WT/LU/Jack Kirifi		
Measure	Teacher certification requirements are met and all teachers are demonstrating a commitment to improve their teaching and classroom relationships.	Dec 2025	
Action(s)	By	Status	
1. Faculty reviews, one per term, including full lesson observations of all teachers in the faculty	Dec 2025		
2. Additional assistance is given to teachers who request and/or require it	Ongoing		
3. TOD presentation, 2 per year with focus on classroom care/relationships and effective teaching	Dec 2025		



Keep Stop Start (SRT6)	START - Focussing more on the health and wellbeing of our students and staff [SRT6] CL/AR		
Measure	Greater than 90% of students agree or strongly agree that they feel like they belong to NPBHS (Source: NPBHS well-being survey data).	Dec 2025	
Action(s)	By	Status	
1. Health and well-being delivered via Huia	Dec 2025		
2. Guidance department providing advice and initiatives to improve student/staff well-being	Dec 2025		
3. Wellness committee to provide two events or implement two initiatives per year for staff collegiality	Dec 2025		
4. Wellness committee to report to HM termly regarding future staff focus and needs	Ongoing		

Keep Stop Start (SRT7)	START - Providing more leadership opportunities to minorities and junior students [SRT7] CT/SO/LU/Jack Kirifi		
Measure	Increased leadership opportunities for all students. Balanced student leadership team. Total number of stand downs reduced to >40 stand-downs (per 1000 students)	Dec 2025	
Action(s)	By	Status	
1. Documented junior student leadership actions in the Student Leadership Development	Dec 2025		
2. Once a term a leadership presentation to the Maori/Pasifika Huia Rōpū	Dec 2025		
3. Implementation of 2 new leadership opportunities for students; junior and senior	Dec 2025		



Keep Stop Start (SRT8)	START - Raising more funding to meet our growing needs [SRT8] HM/RU/SN		
Measure	Increased untagged income for the school by \$120,000.	Dec 2025	
Action(s)	By	Status	
1. Increase international student numbers to 40 FTE [RU]	Dec 2025		
2. 100% capacity in the hostel including 40 year 9's for 2024 [SN]	Jan 2025		
3. Implement a donations scheme for old boys [HM/RU]	Dec 2025		
4. Replace the boarders' lounge with a purpose-built academic hub and additional accommodation [SN/HM/RU]	Dec 2026		
5. Marketing plan for letting the school out to the community [SN/RU]	Dec 2025		

Keep Stop Start (SRT9)	START - Maintaining our positive brand in the community [SRT 9] HM		
Measure	Community satisfaction >90%.	Dec 2025	
Action(s)	By	Status	
1. Improve on the 'Something for Nothing' initiative	Dec 2025		
2. Host at least 8 community-wide events	Dec 2025		
3. Continue our focus on producing quality young men	Dec 2025		



Keep Stop Start (SRT10)	START - Focussing more on the career pathways for leaving students [SRT 10] CT/LU/Jack Kirifi		
Measure	<p>NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika).</p> <p>Students tracked and leavers' data analysed for transition into further training/workforce.</p> <p>100% of students with attendance >90%. Total and Maori attendance tracked per term (along with key full school events i.e. cross country).</p> <p>Total number of stand downs reduced to >40 stand-downs (per 1000 students)</p>	Dec 2025	
Action(s)		By	Status
1. Courses tailored to students' needs and future needs		Dec 24/26	
2. Best practice procedures are designed and reviewed for better student outcomes		Dec 2025	
3. One on one meetings for all 'at risk' students with whanau engagement, NCEA and career pathway plan created and implemented		Dec 24/26	

Keep Stop Start (SRT11)	START - Providing more opportunities for student voice [SR11] AR/CL		
Measure	Students report increased consultation opportunities within satisfaction survey.	Dec 2025	
Action(s)		By	Status
1. Minimum student voice objectives set, met and monitored within teacher professional growth cycle [AR]		Dec 2025	
2. Specific student voice collected on year 9 Tikanga programme [AR/CT]		Dec 2025	
3. Student Council report to BOT via Student Rep		Dec 2025	
4. Individual Maori and Pasifika student lead voice, reported to HM via LU and Jack Kirifi		Dec 2025	

Codes: HM - Headmaster, AR - Reid Archer (Deputy Headmaster [2IC]- Education), CL - Matt Cleaver (Deputy Headmaster - Pastoral Care), HP - Andrew Hope (Deputy Headmaster - Infrastructure/Pastoral Care Support), CT - Hemi Coates (Deputy Headmaster - Education), RU - Hugh Russell (Deputy Headmaster/Director of International Students), WT - Dr Janine Wright (Assistant Headmaster - Education), SN - Jamie Stones (Director of Boarding), SO - Michael Somers (Leadership Director), LU - Chris Luke (HOD Maori), MO - Tania Moore/Bernie Perkins (Literacy across the curriculum), Jack Kirifi (Pasifika Lead)

STATEMENT OF VARIANCE AND ANALYSIS OF STUDENT PROGRESS AND ACHIEVEMENT 2024

This report outlines the tracking, analysis, and variance of our 2024 academic results.

ACADEMIC STRATEGIC GOALS:

- Development and review of our modern, innovative, and relevant school curriculum
- Raise our Numeracy and Literacy standards
- Improve the quality of our NCEA results and close the gap between Māori and non-Māori
- Focus on strong classroom care/relationships and effective teaching

2024 NCEA RESULTS

NCEA School Results

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	71.1	78.1	67.7	48.7
2020	79.5	78.3	74.3	55.7
2021	78.1	81.1	73.7	50.6
2022	81.1	79.0	72.1	52.6
2023	80.7	83.6	78.8	46.9
2024	78.8	88.4	84.0	54.1
Variance	-1.9	+4.8	+5.2	+7.2

National Male	44.9	72.7	68.2	48.2
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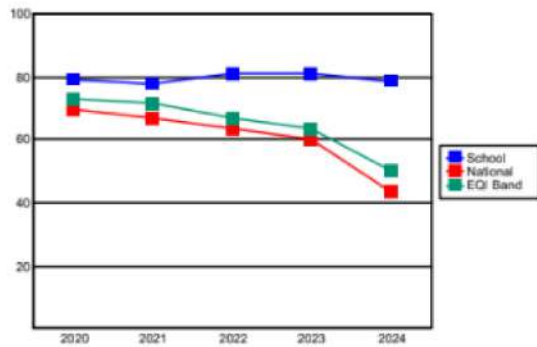
Māori NCEA Results

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	59.0	70.2	42.3	23.1
2020	70.2	66.7	67.7	41.9
2021	68.9	80.4	73.3	33.3
2022	70.0	73.6	56.4	38.5
2023	67.8	74.6	57.1	34.3
2024	64.1	84.8	64.6	37.5
Variance	-3.7	+10.2	+7.5	+3.2

Nat. Māori Male	39.3	64.3	57.9	29.9
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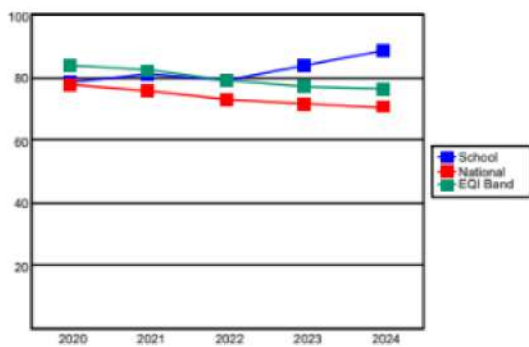
2024 RESULTS ANALYSIS

NCEA Level 1 - Male



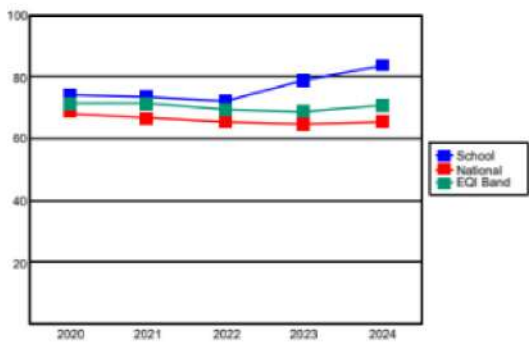
+ 33.9% above the national male
 + 26.3% above male Equity Index Band (schools with 'Below Average Socio-Economic Barriers')

NCEA Level 2 - Male



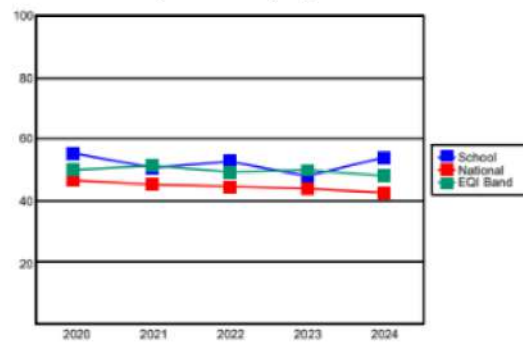
+ 15.7% above the national male
 + 8.9% above the male Equity Index Band

NCEA Level 3 - Male



+ 15.8% above national male
 + 9.5% above male Equity Index Band

NCEA University Entrance (UE) - Male

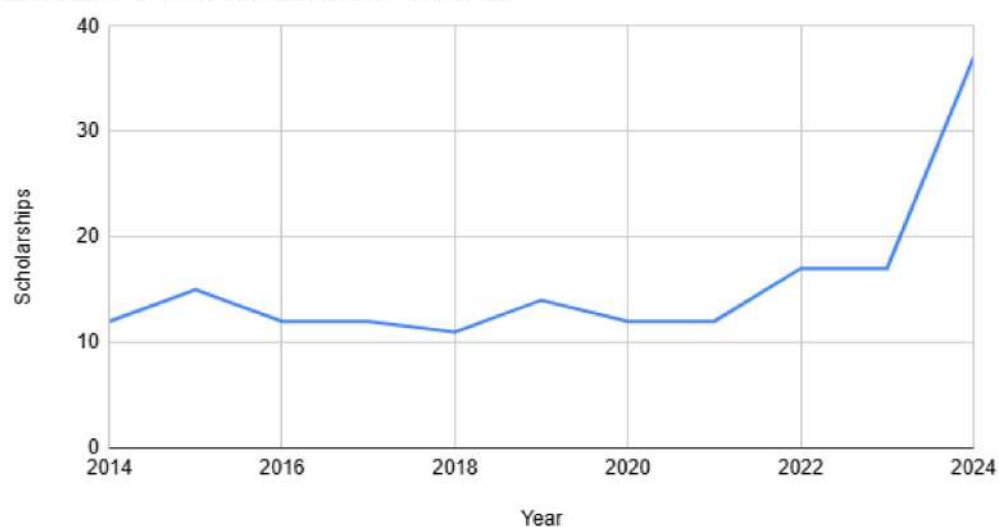


+ 5.9% above national male
 + 5.8% above male Equity Index Band

2024 NEW ZEALAND SCHOLARSHIP RESULTS

37 scholarships in 10 subjects, including 4 'Outstanding' scores

Name	Year	Subject	Number
Student 1	13	Chemistry, English, Physics	3
Student 2	13	English, Statistics	2
Student 3	12	English	1
Student 4	13	Calculus, Physics, Statistics,	3
Student 5	13	Statistics (O), Biology, Chemistry, Economics	4
Student 6	13	Chemistry (O), Calculus, Physics, Statistics	4
Student 7	13	Calculus, Physics	2
Student 8	13	Design and Visual Communication (O), English, Painting	3
Student 9	13	Calculus, Chemistry, Physics, Statistics	4
Student 10	13	Design and Visual Communication	1
Student 11	13	Design and Visual Communication	1
Student 12	12	Chemistry	1
Student 13	13	Statistics	1
Student 14	13	Chemistry (O), Calculus, English, Geography, Statistics	5
Student 15	13	Statistics	1
Student 16	13	Biology	1

2014-2024 NPBHS 'SCHOLARSHIP' RESULTS

JUNIOR LITERACY**Year 9 - E-asTTle Writing 2024**

	2024 start	2024 end
NZ mean E-asTTle score	1580	1599
NPBHS mean score	1577	1622
% NPBHS at or above NZ mean	36%	56%
NPBHS range of scores	1142 - 1912	898 - 1839
NPBHS median curriculum score	1586	1621
MOE's ideal curriculum level for year 9 students	4P	5B
NPBHS average curriculum level	3A	4B

- NZ mean shift is 19, with the 'expected shift' being 26
- NPBHS mean shift is 45

Year 10 - E-asTTle Writing 2024

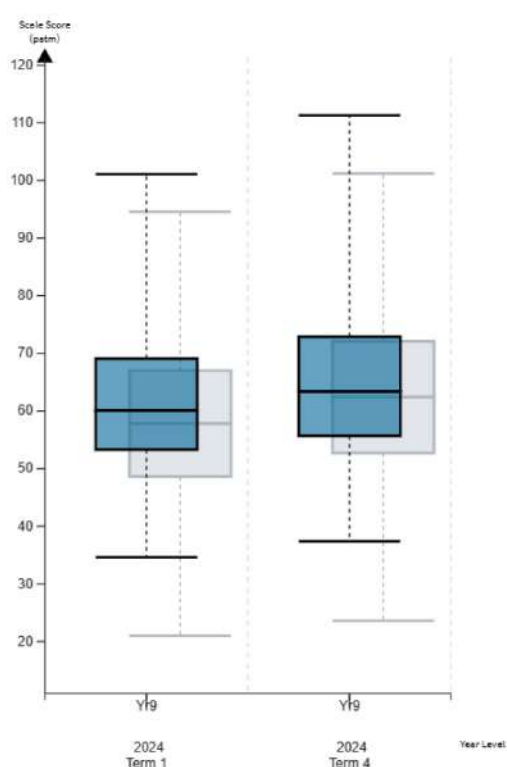
	2024 start
NZ mean E-asTTle score	1599
NPBHS mean score	1600
% NPBHS at or above NZ mean	52%
NPBHS range of scores	898 - 1912
NPBHS median curriculum score	1621
MOE ideal curriculum level for year 10 students	5B
NPBHS average curriculum level	4B

YEAR 10 NCEA Corequisite Results (2022-2024)

Achieved	Numeracy		Writing		Reading	
% of entered	NPBHS	NZ	NPBHS	NZ	NPBHS	NZ
2022 (pilot)	65.0%	64.1%	47.0%	49.8%	73.0%	67.3%
2023	68.7%	62.1%	52.0%	56.4%	58.0%	68.0%
2024	70.7%	61.9%	78.3%	71.0%	75.4%	74.9%
Variance	+2.0%	-0.2%	+26.3%	+14.6%	+17.4%	+6.9%

JUNIOR NUMERACY**PAT Mathematics Summary 2024****Year 9 - Pre Numeracy**

- Scale score increased between Term 1 and Term 4 at slightly less than the expected rate (compared to national data).
- In earlier years, the NPBHS Year 9 cohort was slightly behind the national average in Term 1. In 2024, our cohort was slightly above the national average in Term 1 - this is a change in pattern for NPBHS.
- In previous years, our students were more diverse than the national average, with a large range of scores from low to high. In 2024, we didn't have as many students with exceptionally low scores.
- Our most able students continue to show a pleasing rate of increase across the year - our extension programme appears to be meeting their needs.

Blue box = NPBHS**Grey box = All NZ**

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2024	Term 1	9	335/335	62.1 (57.8)	12.1 (13.6)	101.1 (94.6)	69.1(67.0)	60.1 (57.8)	53.3(48.6)	34.6 (21.0)
2024	Term 4	9	349/349	65.0 (62.4)	12.6 (14.4)	111.3 (101.2)	72.9(72.1)	63.4 (62.4)	55.7(52.7)	37.4 (23.6)

INITIATIVES TO IMPROVE

Following a detailed schoolwide analysis of our 2024 academic results, we will consolidate on several significant changes to our tracking, targeting, and mentoring of our At-Risk-Of-Not-Achieving (ARON) students and priority learner groups.

Our most significant targeted initiatives are listed below and coded 'Implemented and ongoing', with new initiatives introduced or improved for 2025 coded as 'Implemented and underway'. Some recent initiatives (2-3 years) have also been coded as 'Implemented and to be reviewed'.

- Junior Curriculum → Implemented and to be reviewed'
- Sport in Education (SIE) programme → Implemented and to be reviewed'
- PLD focus on NCEA changes → Implemented and underway
- PLD focus on mātauranga māori and te ao māori → Implemented and underway
- Termly Progress Report that reports the NZC Key Competencies → Implemented and ongoing
- Tracking of students who do "Not submit" work → Implemented and ongoing
- Monitoring of NCEA percentage pass rate for all students throughout the year → Implemented and ongoing
- Academic tracking and support
 - Huia ropū (vertical pastoral groups) teachers monitoring engagement → Implemented and ongoing
 - Priority Dean supporting at-risk junior students → Implemented and underway
 - SLT supporting at-risk senior Māori students → Implemented and underway
 - Pasifika students mentoring by Pasifika Lead - supporting the attendance, academic tracking, and pastoral care for our Pasifika students and community → Implemented and underway
 - Deans monitoring attendance → Implemented and underway
- Appointment of a 'Māori Dean' to further support our At-Risk akonga Māori
- Purpose-built Te Haumarū - Learning Centre for our supported learning students → Implemented and ongoing
- Construction of a new modern Library → Implemented and underway
- Weekly engagement tracker data sent to sport, culture, and house leaders/managers → Implemented and underway
- Re-appointment of a second Literacy Across the Curriculum (LATC) Leader to support staff and students → Implemented and underway
- Re-appointment of a Numeracy Across the Curriculum (NATC) Leader to support staff and students → Implemented and ongoing
- Junior Literacy
 - Use e-asTTle Writing to improve junior literacy at Y9 and Y10 → Implemented and ongoing
 - Use e-asTTle Reading and other Reading Assessments at Y9 and Y10 → Implemented and underway
 - Re-classing of targeted students into 'Extra English' subject option → implemented and underway
- Use Numeracy PAT data to improve student outcomes at the junior level → Implemented and ongoing
- Co-requisite results breakdown shared to see areas for improvement → implemented and underway
- Use of 'Pluto' to strengthen our junior classing system → Implemented and underway

RESULTS ANALYSIS BY FACULTY / LEARNING AREA (SUMMARY)

- Detailed results analysis are linked in the faculty title
- Bullet points are the key findings and talking points

English

- A high number of English scholarships in 2024 (with at least five Year 13 students who are very likely to attain scholarships in 2025).
- Improvement in the number of Merit and Excellence grades in Level 3 courses.
- Small class sizes for P (remedial) classes.
- Effectiveness of the revised junior programme with fewer assessments, a core focus on reading and writing, and repetition of skills.
- Success in literacy CAA.
- Some concerns around the Sport in Education programme - this requires review.
- Work is required in improving students' study skills.

Mathematics

- We are very happy with these results for the first year in the new system - overall, 303 out of 346 = 87% of students achieved Level 1 overall, including the MATP and MATS students.
- New Level 1 results are very good: 91944 - Stats investigation - pleasing results with this one, including with the MATP boys (CY), 91945 - Megatask - above national averages except for MATPm 91946 - Common assessment activity (stats literacy) - our lower ability boys struggled with the method of assessment, 91947 - EOY exam (Algebra) - 10% over national average
- Level 2 Calculus showed a decrease in pass rate but an increase in Merit and Excellence grades.
- The half-year courses continue to be a good option for our less academic students.
- Level 2 Statistics is continuing to do well, with an increase in Merit passes compared to 2023.
- At Level 3, Excellence rates are higher than national averages in both Calc and Stat - in fact, significantly so.
- Pass rates are high.
- Some statistics students opt out of the 91585 exam once they have UE.
- The half-year courses were successful in gaining credits for our more at-risk students.

Arts and Languages

- Our Art Dept continue to help our boys express their creativity in a safe and inspiring space. Adding to this, the quality of work is outstanding, and this is not only reflected in these grades but in the three scholarships that students gained in this subject area in 2024.
- For Drama, it was a challenging transition in the new Level 1 standards, given the nature of evidence collection and the C.A.A.
- The quality of work that our boys are producing is exciting. They display critical thinking and empathy through their work, both process and performance. Their performances were exceptional.
- I am enjoying the dynamic of our combined L1/L3 class - the senior boys are mentoring the y11 boys, and I am hopeful that this will help draw out stronger results from the y11 cohort as well as stimulate the y13 boys in their own assessment activities.
- There were a mixed group of young men in senior Spanish classes. The large majority were focused, but a handful of boys in both Y11 and Y12 were coasting and didn't get work in on time. This year's group seems a lot more focused.
- Mandarin is entering its first year in the senior curriculum with the y11 class. We will monitor how this goes and look to support the teacher throughout this process.
- In Music, the composition standards at all levels have been brought forward in the programme. These are standards that some students have struggled to complete and therefore missed out on attaining the grade, through either poor time management or lack of understanding. The teachers are identifying boys who need extra assistance and encouragement with these standards and helping them to meet the deadlines.

- All boys who have taken music in years 9 and 10 are doing well in y11 and above. Boys entering the y11 programme have to have real determination and motivation to get their technical skills up to date for this programme. Boys who arrive in the programme in y12 are severely disadvantaged by the lack of prior learning and need to put in a large amount of work to get up to speed and achieve the standards on offer.
- 2024 was an incredibly challenging year for our Māori/MPA staff. It was also quite a turbulent learning environment for our ākonga with the constant change of relieving staff.. This year looks to be much more settled, with teacher experience improved and a teacher returning from extended sick leave.

Social Science

- Increasing success in non-academic courses
- Pleasing staff growth and development
- Successful recruitment of new staff
- Growth in Accounting numbers
- Strong 2025 Level 3 History cohort resulting from good work by staff with L2 in 2024
- Work is required to lift the number of higher grades in Business Studies
- Closer monitoring of Level 1 students is required to ensure assessment completion
- Rework of AFP (Armed Forces and Police) courses is required

Health and PE

- Hospitality Department : L1 - L3 excellent pass rates
- ODE Department: L1 + L3 show very good pass rates; L2 pass rates down compared to 2023,, but a solid plan to improve
- PE Results : L1 - L3 very good pass rates; X teacher best results in L2 PE ever
- X teacher has (mostly) done well in his first year back in the classroom, particularly in senior SPAR classes
- X teacher learned a great deal as Acting HOF while X was on parental leave
- Health: Junior programmes need a revamp, and senior results were low, with student numbers dwindling. Staffing of senior Health needs careful consideration, SLT suggested that X take L1 for 2026.
- ADP Teaching & Learning guides need updating; large range in pass rates due to the nature of the course and students
- PE Results need to focus on 'Merit Minimum' and promoting/striving for Merit and Excellence grades; greater scaffolding and milestoneing of assignments is required
- L3 Sport and Recreation results are well down on 2023 - this should be a focus

Technology

- Enthusiasm in Scholarship DVC
- Excitement about moving into the new building
- Motivated staff who are keen to see boys achieve Merit and Excellence results
- Careful consideration of student projects to improve relevance and student motivation
- Thorough and reflective review of 2024 results
- 2024 was a challenging year with new staff and course changes in Computer Science
- Student perseverance is low in some areas - opting out once credits are earned, this is a work on
- Some low results (especially Wood) - plans are in place to address these
- Disappointing results in Electronics: courses are being overhauled by the new teacher

Science

- Level 1 Science rotations are working well
- Superb results in L2 and L3 Chemistry, plus 6 Scholarship successes (2 outstanding)
- Strong success in L3 Biology - particularly in External assessments
- Recruitment of a new faculty member who is settling in well.
- X teacher is a high performer, is working to encourage collaboration in the Physics department
- Enthusiasm and growth in AgriScience
- Pressure on rooming across the faculty
- Incorrect choice of unit standards for AgriScience Level 1 - change to Workplace unit standards
- Algebra/numeracy skills are poor for External physics students - encourage them into the Internal course
- Effect of AI tools on student authenticity, particularly in Biology
- Earth Space Science is not currently on offer due to staff absence

MEETING OUR OBLIGATIONS UNDER TE TIRITI O WAITANGI 2024

Our Commitment

New Plymouth Boys' High School is committed to giving practical effect to Te Tiriti o Waitangi, honouring its principles of **Partnership, Participation, and Protection**.

Key Focus Areas

1	Te Reo Māori & Tikanga Māori	<ul style="list-style-type: none"> • Ensure access to te reo Māori for all students • Employ culturally proficient staff • Maintain Kokiri Te Reo as a key learning space
2	Engagement with Mana Whenua & Māori Community	<ul style="list-style-type: none"> • Partner with local iwi, hapū, and whānau • Seek kaumātua guidance • Reflect Taranaki tikanga in school life
3	School Culture & Environment	<ul style="list-style-type: none"> • Partner with local iwi, hapū, and whānau • Seek kaumātua guidance • Reflect Taranaki tikanga in school life
4	Curriculum & Pedagogy	<ul style="list-style-type: none"> • Integrate te ao Māori perspectives • Encourage exploration of iwi/hapū/whānau identity
5	Building Capability	<ul style="list-style-type: none"> • Ongoing Treaty and cultural competency training for staff & Board • Support new teachers with local cultural knowledge
6	Māori Learner Success	<ul style="list-style-type: none"> • Ongoing Treaty and cultural competency training for staff & Board • Support new teachers with local cultural knowledge
7	Accountability	<ul style="list-style-type: none"> • Collaborate with whānau on achievement goals • Monitor participation, achievement & wellbeing • Aim for student & staff diversity reflecting the community

References

- Te Tiriti o Waitangi
- Te Tāhuhu o te Mātauranga - Treaty of Waitangi Principle
- The Education and Training Act 2020: Te Tiriti o Waitangi
- NPBHS Strategic Plan 2024 -2026
- NPBHS Policy A106 Te Tiriti o Waitangi
- NPBHS Policy C308 Equal Employment Opportunity

REPORTING ON THE PRINCIPLES OF BEING A GOOD EMPLOYER 2024

How have you met your obligations to provide good and safe working conditions?	We have consistently met our obligations through regular reviews and robust reporting processes, and an active and collaborative Health & Safety committee as outlined in the Equal Employment Opportunities Policy C308.
What is included in your Equal Employment Opportunities programme?	The programme, as detailed in the Equal Employment Opportunities Policy C308, focuses on raising awareness, sharing relevant information, and ensuring that the Headmaster supervises all employment decisions to maintain a fair and equitable process across all departments and units.
How have you been fulfilling this programme?	We are actively fulfilling this programme through continuous awareness campaigns, information sharing, and ensuring that the Headmaster plays a direct role in overseeing fair employment practices across the organization.
How do you ensure impartial selection of suitably qualified persons for appointment?	The selection process is conducted impartially by using an informed interview panel, as outlined in the Equal Employment Opportunities Policy C308, ensuring fairness and transparency in all hiring decisions.
How are you recognising the aims and aspirations of Māori, the employment requirements of Māori, and promoting greater involvement of Māori in the Education service?	We are committed to fostering both current and future Māori leadership through ongoing professional development opportunities. Additionally, NPBHS celebrates te reo Māori and tikanga, further supporting the inclusion of Māori in our educational environment.
How have you enhanced the abilities of individual employees?	We support the growth of our employees through regular performance reviews and by offering continuous development opportunities to help them reach their full potential.
How are you recognising the employment requirements of women?	In accordance with the Equal Employment Opportunities Policy C308, we ensure that the specific employment needs of women are consistently addressed, fostering a fair and inclusive work environment.
How are you recognising the employment requirements of persons with disabilities?	We regularly review and modify our facilities and processes to support employees with disabilities, ensuring accessibility and creating a supportive work environment. Recent property upgrades for sight-impaired students and employees

Refer: C308 Equal Employment Opportunities Policy NPBHS

REPORTING ON EQUAL EMPLOYMENT OPPORTUNITIES (EEO) PROGRAMME/POLICY

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?	YES
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?	YES

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

New Plymouth Boys' High School

Statement of Comprehensive Revenue and Expenses

For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue							
Government Grants	2	15,341,910	14,765,588	15,101,074	15,341,910	14,765,588	15,101,074
Government Grants - Resource Teachers: Learning and Behaviour	4	3,547,876	3,319,711	3,307,263	3,547,876	3,319,711	3,307,263
Locally Raised Funds	3	3,053,159	1,627,320	2,319,325	2,581,945	1,627,320	2,360,468
Interest		290,716	246,000	240,536	290,716	246,000	240,536
Hostel	5	2,880,382	3,020,637	2,809,793	2,880,382	3,020,637	2,809,793
Total Revenue		25,114,043	22,979,256	23,777,991	24,642,829	22,979,256	23,819,134
Expense							
Locally Raised Funds	3	1,677,904	994,422	1,031,756	1,710,080	994,422	1,049,877
Hostel	5	2,873,420	2,987,240	2,694,272	2,873,420	2,987,240	2,694,272
Learning Resources	6	12,986,403	11,944,796	12,423,449	12,986,403	11,944,796	12,423,449
Administration	7	1,004,303	944,810	906,556	1,004,303	944,810	906,556
Resource Teachers: Learning and Behaviour	4	3,547,876	3,319,711	3,307,263	3,547,876	3,319,711	3,307,263
Interest		7,829	6,500	7,170	7,829	6,500	7,170
Property	8	2,551,238	2,776,400	2,703,122	2,551,238	2,776,400	2,703,122
Total expense		24,648,973	22,973,879	23,073,588	24,681,149	22,973,879	23,091,709
Net Surplus / (Deficit) for the year		465,070	5,377	704,403	(38,319)	5,377	727,425
Other Comprehensive Revenue and Expense <i>Item that will not be reclassified to surplus(deficit)</i>							
Total other comprehensive revenue and expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		465,070	5,377	704,403	(38,319)	5,377	727,425

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

New Plymouth Boys' High School

Statement of Changes in
Net Assets/Equity

For the year ended 31 December 2024

Notes	2024	School	2023	2024	Group	2023
	Actual	2024 Budget (Unaudited)	Actual	Actual	2024 Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Equity at 1 January	6,321,603	6,614,623	5,460,252	6,813,284	6,614,623	5,928,911
Total comprehensive revenue and expense for the year	465,070	5,377	704,403	(38,319)	5,377	727,425
Contribution - Furniture and Equipment Grant	-	80,000	156,948	-	80,000	156,948
Equity at 31 December	6,786,673	6,700,000	6,321,603	6,774,964	6,700,000	6,813,284
Accumulated comprehensive revenue and expense	6,786,673	6,700,000	6,321,603	6,774,964	6,700,000	6,813,284
	-	-	-	-	-	-
Equity at 31 December	6,786,673	6,700,000	6,321,603	6,774,964	6,700,000	6,813,284
Reserve Movements Analysis						
Accumulated comprehensive revenue and expense						
Balance at 1 January	6,321,603	6,614,623	5,460,252	6,813,284	6,614,623	5,928,911
Contribution - Furniture and Equipment Grant	-	80,000	156,948	-	80,000	156,948
Surplus/(deficit) for the year	465,070	5,377	704,403	(38,319)	5,377	727,425
Balance 31 December	6,786,673	6,700,000	6,321,603	6,774,964	6,700,000	6,813,284
Equity investment revaluation reserves						
Balance at 1 January	9,201,446	9,350,000	9,201,446	9,213,155	9,350,000	9,213,155
Net change in fair value	-	-	-	-	-	-
Balance 31 December	9,201,446	9,350,000	9,201,446	9,213,155	9,350,000	9,213,155
Total equity	15,988,119	16,050,000	15,523,049	15,988,119	16,050,000	16,026,439

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



New Plymouth Boys' High School

Statement of Financial Position

For the year ended 31 December 2024

* Consolidation no longer needed as Centennial Trust liquidated

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual* \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	9	4,387,307	750,000	162,401	4,387,307	750,000	169,907
Accounts Receivable	10	1,398,775	1,300,000	1,631,806	1,398,776	1,300,000	1,631,806
GST Receivable		103,949	100,000	72,297	103,948	100,000	72,295
Prepayments		1,744,199	200,000	250,402	1,744,199	200,000	250,402
Inventories	11	338,092	300,000	339,160	338,092	300,000	339,160
Investments	12	2,143,235	4,300,000	4,750,000	2,143,235	4,300,000	4,750,000
		10,115,557	6,950,000	7,206,066	10,115,557	6,950,000	7,213,570
Current Liabilities							
GST Payable		-	-	-	-	-	-
Accounts Payable	14	2,525,480	1,400,000	1,369,704	2,525,480	1,400,000	1,373,413
Revenue Received in Advance	15	1,060,229	355,000	616,268	1,060,229	355,000	616,268
Provision for Cyclical Maintenance	16	320,419	250,000	409,751	320,419	250,000	409,751
Finance Lease Liability	17	52,528	50,000	44,903	52,528	50,000	44,903
Funds held in Trust	18	326,616	225,000	420,354	326,616	225,000	420,354
Funds held for Capital Works Projects	19	1,823,130	150,000	216,779	1,823,130	150,000	216,779
		6,108,401	2,430,000	3,077,759	6,108,401	2,430,000	3,081,468
Working Capital Surplus/(Deficit)		4,007,156	4,520,000	4,128,307	4,007,156	4,520,000	4,132,102
Non-current Assets							
Investments	12	225,000	-	225,000	225,000	-	724,593
Property, Plant and Equipment	13	12,461,238	12,000,000	11,639,430	12,461,238	12,000,000	11,639,430
		12,686,238	12,000,000	11,864,430	12,686,238	12,000,000	12,364,023
Non-current Liabilities							
Provision for Cyclical Maintenance	16	312,680	180,000	186,083	312,680	180,000	186,083
Finance Lease Liability	17	91,325	40,000	24,333	91,325	40,000	24,333
Funds held in Trust	18	301,270	250,000	259,270	301,270	250,000	259,270
		705,275	470,000	469,686	705,275	470,000	469,686
Net Assets		15,988,119	16,050,000	15,523,049	15,988,119	16,050,000	16,026,439
Equity:							
Accumulated comprehensive revenue and expense		6,786,673	6,700,000	6,321,603	6,774,964	6,700,000	6,813,284
Equity investment revaluation reserves		9,201,446	9,350,000	9,201,446	9,213,155	9,350,000	9,213,155
Total equity		15,988,119	16,050,000	15,523,049	15,988,119	16,050,000	16,026,439

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

New Plymouth Boys' High School

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		4,785,489	4,300,000	3,786,027	4,785,489	4,300,000	3,786,027
Locally Raised Funds		2,451,283	1,300,000	1,284,273	1,980,069	1,300,000	1,296,594
Hostel		2,630,252	3,050,000	2,857,943	2,630,252	3,050,000	2,857,943
International Students		37,344	320,000	697,243	37,344	320,000	697,243
Goods and Services Tax (net)		(31,649)	100,000	27,866	(31,649)	100,000	27,866
Payments to Employees		(4,089,411)	(3,750,000)	(3,636,014)	(4,089,411)	(3,750,000)	(3,636,014)
Payments to Suppliers		(5,121,822)	(4,880,000)	(4,112,014)	(5,157,707)	(4,880,000)	(4,119,389)
Interest Paid		(7,829)	(10,000)	(7,170)	(7,829)	(10,000)	(7,170)
Interest Received		339,555	260,000	217,180	339,555	260,000	217,180
Net cash from / (to) the Operating Activities		993,212	690,000	1,115,334	486,113	690,000	1,120,280
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	50,435	-	-	50,435
Purchase of Property Plant & Equipment (and Intangibles)		(2,330,903)	(1,200,000)	(1,109,520)	(2,330,903)	(1,200,000)	(1,109,520)
Purchase of Investments		-	-	(325,000)	-	-	(325,000)
Proceeds from Sale of Investments		2,606,765	-	-	3,106,358	-	-
Distribution of funds		-	-	-	-	-	(25,805)
Net cash from / (to) the Investing Activities		275,862	(1,200,000)	(1,384,085)	775,455	(1,200,000)	(1,409,890)
Cash flows from Financing Activities							
Furniture and Equipment Grant		-	80,000	156,948	-	80,000	156,948
Contributions from Ministry of Education		-	-	(18,372)	-	-	(18,372)
Finance Lease Payments		(17,942)	(20,000)	-	(17,942)	(20,000)	-
Funds Administered on Behalf of Other Parties		2,973,773	350,000	(290,832)	2,973,773	350,000	(290,832)
Funds held for Capital Works on Behalf of MOE		-	150,000	-	-	150,000	-
Other Cash Flows		-	(20,000)	-	-	(20,000)	-
Net cash from / (to) Financing Activities		2,955,831	540,000	(152,256)	2,955,831	540,000	(152,256)
Net increase/(decrease) in cash and cash equivalents		4,224,905	30,000	(421,007)	4,217,399	30,000	(441,866)
Cash and cash equivalents at the beginning of the year	9	162,401	720,000	583,408	169,907	720,000	611,773
Cash and cash equivalents at the end of the year	9	4,387,306	750,000	162,401	4,387,306	750,000	169,907

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



New Plymouth Boys' High School

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Note - The accounting policies in the model financial statements have been developed with reference to the accounting standards, but these policies need to be reviewed for each school so they reflect the school's policies. Therefore exclude policies where they are not relevant to your school. For example, a school with no inventory recorded at balance date should exclude the inventory policy. We also acknowledge that you may need to add line items, policies and notes for material balances not considered by this model. Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. If a school wants to deviate from the standard policy for a particular balance, they should discuss it with their accounting service provider or Finance advisor.

a) Reporting Entity

New Plymouth Boys' High School [NPBHS] 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 NPBHS Group consists of NPBHS and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school. The Trust was liquidated in October 2024 and funds returned to the School.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

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 consolidated 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 Group 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 Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These consolidated 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 consolidated 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.

Note - The following disclosures are examples of critical accounting estimates:

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 16.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 Judgments 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 17.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 27.

c) Revenue Recognition**Government Grants**

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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 Group has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in,

first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Consolidated 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 material.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b) (ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these consolidated 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 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

The Group 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 Group estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the Group engages an independent valuer to assess market value based on the best available information. The valuation is based on highest and best use to derive fair value.

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.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the Group 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.

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international and hostel students where there are unfulfilled obligations for the Group 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 Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group be unable to provide the services to which they relate.

o) Funds Held in Trust

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

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

p) 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 Consolidated Statement of Comprehensive Revenue and Expense.

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

q) 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 Group's control, these amounts are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense. The Group 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 Group sites 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, the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

The Group's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

u) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

From time to time the Group receives services in-kind, including the time of volunteers. The Group has elected not to recognise services received in kind in the Consolidated Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	4,148,342	3,819,188	3,798,982	4,148,342	3,819,188	3,798,982
Teachers' Salaries Grants	9,479,628	9,048,000	9,461,088	9,479,628	9,048,000	9,461,088
Use of Land and Buildings Grants	1,616,641	1,800,000	1,747,557	1,616,641	1,800,000	1,747,557
Other Government Grants	97,299	98,400	93,447	97,299	98,400	93,447
	15,341,910	14,765,588	15,101,074	15,341,910	14,765,588	15,101,074

The school has opted into the donation scheme again for 2024. The total amount received was \$238,786.47.

3. Locally Raised Funds

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Fees for Extra Curricular Activities	1,193,019	606,800	623,250	1,193,019	606,800	623,250
Donations and Bequests	760,004	116,000	773,057	244,587	116,000	773,057
Trading	328,754	307,000	299,387	328,754	307,000	299,387
Other Revenue	414,679	278,500	327,393	414,679	278,500	327,393
International Student Fees	356,703	319,020	296,238	356,703	319,020	296,238
Centennial Trust Income				44,203		41,143
	3,053,159	1,627,320	2,319,325	2,581,945	1,627,320	2,360,468
Expenses						
Extra Curricular Activities Costs	1,131,559	550,850	574,308	1,131,559	550,850	574,308
Trading	288,362	262,000	279,057	288,362	262,000	279,057
Other Locally Raised Funds Expenditure	-	-	-	-	-	-
International Student - Employee Benefits - Salaries	83,786	58,460	51,067	83,786	58,460	51,067
International Student - Other Expenses	174,197	123,112	127,324	174,197	123,112	127,324
Centennial Trust Expenses - including distribution to Millenium Trust				32,176		18,121
	1,677,904	994,422	1,031,756	1,710,080	994,422	1,049,877
Surplus/ (Deficit) for the year Locally Raised Funds	1,375,255	632,898	1,287,569	871,865	632,898	1,310,591

Donations include \$515,417 from the liquidation of the Centennial Trust for the building of the artificial turf in the School Gully.
During the year the School hosted 31 International Students [2023:23].

4. Resource Teachers: Learning Behaviour Service Revenue and Expenses

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Teachers' Salary Grants	2,990,778	2,800,000	2,812,189	2,990,778	2,800,000	2,812,189
Administration Grant	104,762	100,532	97,604	104,762	100,532	97,604
Learning Support Funding	191,617	184,250	178,883	191,617	184,250	178,883
Year 11-13 Funding	17,220	16,716	12,620	17,220	16,716	12,620
Travel Grant	148,046	147,154	142,868	148,046	147,154	142,868
Other Revenue	108,248	71,059	29,768	108,248	71,059	29,768
	3,560,671	3,319,711	3,273,932	3,560,671	3,319,711	3,273,932
Use of Revenue received in advance	(12,795)		33,331	(12,795)		33,331
Expenses						
Employee Benefits-Salaries	2,990,778	2,800,000	2,812,189	2,990,778	2,800,000	2,812,189
Administration	159,730	173,310	133,672	159,730	173,310	133,672
Learning Support	188,118	178,885	174,554	188,118	178,885	174,554
Travel	134,581	108,414	159,959	134,581	108,414	159,959
Other Expenses	74,669	59,102	26,889	74,669	59,102	26,889
	3,547,876	3,319,711	3,307,263	3,547,876	3,319,711	3,307,263
	-	-	-	-	-	-

5. Hostel Revenue and Expenses

Hostel Financial Performance

Hostel Full Boarders
Hostel Weekly Boarders

	2024 Actual Number	School 2024 Budget (Unaudited) Number	2023 Actual Number	2024 Actual Number	Group 2024 Budget (Unaudited) Number	2023 Actual Number
	170	185	185	170	185	185
	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Hostel Fees	2,157,962	2,301,974	2,115,949	2,157,962	2,301,974	2,115,949
Other Revenue	722,420	718,663	693,844	722,420	718,663	693,844
Student Contributions	-	-	-	-	-	-
	2,880,382	3,020,637	2,809,793	2,880,382	3,020,637	2,809,793
Expenses						
Other Hostel Expenses	1,342,372	1,329,393	1,249,178	1,342,372	1,329,393	1,249,178
Depreciation	256,920	264,000	251,370	256,920	264,000	251,370
Employee Benefit - Salaries	1,274,128	1,393,847	1,193,724	1,274,128	1,393,847	1,193,724
	2,873,420	2,987,240	2,694,272	2,873,420	2,987,240	2,694,272
<i>Surplus/ (Deficit) for the year Hostel</i>	6,962	33,397	115,521	6,962	33,397	115,521

6. Learning Resources

Curricular and Extra Curricular Activities
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resource Expenses

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Curricular and Extra Curricular Activities	1,431,532	1,167,225	1,225,559	1,431,532	1,167,225	1,225,559
Information and Communication Technology	146,366	148,000	130,317	146,366	148,000	130,317
Employee Benefits - Salaries	10,850,613	10,147,071	10,551,907	10,850,613	10,147,071	10,551,907
Staff Development	108,440	116,500	133,592	108,440	116,500	133,592
Depreciation	445,170	360,000	377,603	445,170	360,000	377,603
Other Learning Resource Expenses	4,282	6,000	4,471	4,282	6,000	4,471
	12,986,403	11,944,796	12,423,449	12,986,403	11,944,796	12,423,449

7. Administration

Audit Fee
Board Fees and Expenses
Legal Fees
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	10,345	6,000	9,305	10,345	6,000	9,305
Board Fees and Expenses	8,786	6,800	3,006	8,786	6,800	3,006
Legal Fees	35,041	7,500	-	35,041	7,500	-
Other Administration Expenses	281,013	297,540	256,419	281,013	297,540	256,419
Employee Benefits - Salaries	633,498	601,970	606,034	633,498	601,970	606,034
Insurance	26,191	25,000	24,955	26,191	25,000	24,955
Service Providers, Contractors and Consultancy	9,429	-	6,837	9,429	-	6,837
	1,004,303	944,810	906,556	1,004,303	944,810	906,556

8. Property

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	241,858	234,000	231,483	241,858	234,000	231,483
Cyclical Maintenance Provision	94,761	54,000	145,038	94,761	54,000	145,038
Heat, Light and Water	128,354	56,250	59,058	128,354	56,250	59,058
Rates	16,679	16,800	14,455	16,679	16,800	14,455
Repairs and Maintenance	190,362	278,200	186,787	190,362	278,200	186,787
Use of Land and Buildings	1,616,641	1,800,000	1,747,557	1,616,641	1,800,000	1,747,557
Employee Benefits - Salaries	209,436	264,000	246,845	209,436	264,000	246,845
Other Property Expenses	53,147	73,150	71,899	53,147	73,150	71,899
	2,551,238	2,776,400	2,703,122	2,551,238	2,776,400	2,703,122

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash on Hand	1,150		1,087	1,150		1,087
Bank Accounts	4,386,157	750,000	161,314	4,386,157	750,000	168,820
Short-term Bank Deposits		-	-	-	-	
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	4,387,307	750,000	162,401	4,387,307	750,000	169,907

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

Of the \$4,387,307 Cash and Cash Equivalents, \$1,823,131 is held by the Group on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$4,387,307 Cash and Cash Equivalents, \$530.475 of Revenue Received in Advance is held by the Group, as disclosed in note 15.

10. Accounts Receivable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	153,304	100,000	90,279	153,305	100,000	90,279
Receivables from the Ministry of Education	-	-	411,641	-	-	411,641
Sundry Receivables	51,013	-	64,326	51,013	-	64,326
Teacher Salaries Grant Receivable	1,194,458	1,200,000	1,065,560	1,194,458	1,200,000	1,065,560
	1,398,775	1,300,000	1,631,806	1,398,776	1,300,000	1,631,806
Receivables from Exchange Transactions	204,317	100,000	154,605	204,318	100,000	154,605
Receivables from Non-Exchange Transactions	1,194,458	1,200,000	1,477,201	1,194,458	1,200,000	1,477,201
	1,398,775	1,300,000	1,631,806	1,398,776	1,300,000	1,631,806

11. Inventories

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms and Technology Department Supplies	330,287	300,000	333,927	330,287	300,000	333,927
Kitchen	7,805	-	5,233	7,805	-	5,233
	338,092	300,000	339,160	338,092	300,000	339,160

12. Investments

The Group and School's investments are classified as follows:

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset						
Short-term Bank Deposits	2,143,235	4,300,000	4,750,000	2,143,235	4,300,000	4,750,000
	2,143,235	4,300,000	4,750,000	2,143,235	4,300,000	4,750,000
Non-current Asset						
Long-term Bank Deposits	225,000	-	225,000	225,000	-	724,593
Equity Investments	-	-	-	-	-	-
	225,000	-	225,000	225,000	-	724,593
Total Investments	2,368,235	4,300,000	4,975,000	2,368,235	4,300,000	5,474,593

13. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	1,885,239				(55,782)	1,829,457
Building Improvements	597,024	828,455			(45,850)	1,379,629
Hostel	7,679,629	209,014	(18,499)		(256,920)	7,613,224
Furniture and Equipment	966,324	206,425	(860)		(147,175)	1,024,713
Information and Communication Technology	290,877	294,746			(153,798)	431,825
Motor Vehicles	197,042				(37,551)	159,491
Textbooks	7,042	1,687			(1,453)	7,276
Library Resources	16,254	2,933			(3,561)	15,627
	11,639,430	1,543,261	(19,359)	-	(702,091)	12,461,241

GROUP

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	2,181,958	(352,501)	1,829,456	2,187,658	(302,419)	1,885,239
Building Improvements	1,462,361	(82,733)	1,379,628	633,907	(36,883)	597,024
Hostel	8,906,149	(1,292,927)	7,613,222	8,822,972	(1,143,343)	7,679,629
Furniture and Equipment	2,131,566	(1,106,852)	1,024,714	2,286,497	(1,320,173)	966,324
Information and Communication Technology	1,189,990	(758,166)	431,825	1,449,887	(1,159,011)	290,877
Motor Vehicles	275,667	(116,176)	159,491	277,162	(80,120)	197,042
Textbooks	30,997	(23,722)	7,276	416,604	(409,563)	7,042
Library Resources	43,605	(27,978)	15,627	57,876	(41,621)	16,254
	16,222,293	(3,761,055)	12,461,238	16,132,563	(4,493,133)	11,639,430

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	1,885,239				(55,782)	1,829,456
Building Improvements	597,024	828,455			(45,850)	1,379,629
Hostel	7,679,629	209,014	(18,499)		(256,920)	7,613,224
Furniture and Equipment	966,324	206,425	(860)		(147,175)	1,024,713
Information and Communication Technology	290,877	294,746			(153,798)	431,825
Motor Vehicles	197,042				(37,551)	159,491
Textbooks	7,042	1,687			(1,453)	7,276
Library Resources	16,254	2,933			(3,561)	15,627
	11,639,430	1,543,261	(19,359)	-	(702,091)	12,461,240

SCHOOL

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	2,181,958	(352,501)	1,829,456	2,187,658	(302,419)	1,885,239
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Hostel	8,906,149	(1,292,927)	7,613,222	8,822,972	(1,143,343)	7,679,629
Furniture and Equipment	2,131,566	(1,106,852)	1,024,714	2,286,497	(1,320,173)	966,324
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Textbooks	30,997	(23,722)	7,276	416,604	(409,563)	7,042
Library Resources	43,605	(27,978)	15,627	57,876	(41,621)	16,254
	16,222,293	(3,761,055)	12,461,238	16,132,563	(4,493,133)	11,639,430

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$143,853 (2023: \$69,236). All Land and Buildings were independently valued at 27 October 2021 by Hutchins & Dick Limited, registered valuers, to comply with the Property Institute of New Zealand's Professional Practice Standards and International Valuation Standards. The principal valuer was Craig Morressey. This valuation indicated an increase in the value of the Land and Buildings as at 31 December 2021 to \$9,120,400 (an increase of \$661,639). All property was valued at its highest and best use to derive at their fair value.

14. Accounts Payable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	1,207,498	200,000	147,739	1,207,498	200,000	151,448
Accruals	50,988	-	85,806	50,988	-	85,806
Employee Entitlements - Salaries	1,194,458	1,200,000	1,065,560	1,194,458	1,200,000	1,065,560
Employee Entitlements - Leave Accrual	72,536	-	70,599	72,536	-	70,599
	<u>2,525,480</u>	<u>1,400,000</u>	<u>1,369,704</u>	<u>2,525,480</u>	<u>1,400,000</u>	<u>1,373,413</u>
Payables for Exchange Transactions	2,525,480	1,400,000	1,369,704	2,525,480	1,400,000	1,373,413
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>2,525,480</u>	<u>1,400,000</u>	<u>1,369,704</u>	<u>2,525,480</u>	<u>1,400,000</u>	<u>1,373,413</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - RTLB Funds	12,795	-	66,501	12,795	-	66,501
Grants in Advance - Ministry of Education	-	-	21,438	-	-	21,438
International Student Fees in Advance	321,574	300,000	284,230	321,574	300,000	284,230
Hostel Fees in Advance	125,457	-	239,652	125,457	-	239,652
Miscellaneous Advance Payments	600,402	55,000	4,447	600,402	55,000	4,447
	<u>1,060,229</u>	<u>355,000</u>	<u>616,268</u>	<u>1,060,229</u>	<u>355,000</u>	<u>616,268</u>

16. Provision for Cyclical Maintenance

	2024 Actual \$	School and Group 2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	595,834	-	469,900
Increase to the Provision During the Year	126,125	-	124,100
Use of the Provision During the Year	(32,460)	-	(19,104)
Other Adjustments	(56,400)	-	20,938
Provision at the End of the Year	<u>633,099</u>	<u>-</u>	<u>595,834</u>
Cyclical Maintenance - Current	320,419	250,000	409,751
Cyclical Maintenance - Non current	312,680	180,000	186,083
	<u>633,099</u>	<u>430,000</u>	<u>595,834</u>

The school's cyclical maintenance schedule details annual painting 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 schools 10 Year Property plan.

17. Finance Lease Liability

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	61,979	50,000	49,444	61,979	50,000	49,444
Later than One Year and no Later than Five Years	100,459	40,000	25,808	100,459	40,000	25,808
Future Finance Charges	(18,585)	-	(6,016)	(18,585)	-	(6,016)
	<u>143,853</u>	<u>90,000</u>	<u>69,236</u>	<u>143,853</u>	<u>90,000</u>	<u>69,236</u>
Represented by						
Finance lease liability - Current	52,528	50,000	44,903	52,528	50,000	44,903
Finance lease liability - Non-current	91,325	40,000	24,333	91,325	40,000	24,333
	<u>143,853</u>	<u>90,000</u>	<u>69,236</u>	<u>143,853</u>	<u>90,000</u>	<u>69,236</u>

18. Funds Held in Trust

	2024	School 2024	2023	2024	Group 2024 Budget (Unaudited)	2023
	Actual	Budget (Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	326,616	225,000	420,354	326,616	225,000	420,354
Funds Held in Trust on Behalf of Third Parties - Non-current	301,270	250,000	259,270	301,270	250,000	259,270
	627,886	475,000	679,624	627,886	475,000	679,624

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

19. Funds Held for Capital Works

During the year the School and Group 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 per note 9, and includes retentions on the projects, if applicable.

School and Group

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	Closing Balances \$
U Block Replacement Project Numbers 233332, 228705, 213963 & 243249	243,947	2,509,412	(1,312,509)	-	1,440,850
5YA Vision Impaired	(4,680)	205,078	(107,008)	-	93,390
5YA Underbore	(22,488)	331,398	(20,020)	-	288,890
RM/UNC Cyclone Event	-	11,340	(11,340)	-	-
Totals	216,779	3,057,227	(1,450,876)	-	1,823,130
Represented by:	(27,168)		382,280		
Funds Held on Behalf of the Ministry of Education					1,823,130
Funds Receivable from the Ministry of Education					-
2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	Closing Balances \$
U Block Replacement Project Numbers 233332, 228705, 213963 & 243249	155,985	297,393	209,431		243,947
5YA Vision Impaired			4,680		(4,680)
5YA Underbore			22,488		(22,488)
Totals	155,985	297,393	236,599	-	216,779
Represented by:					216,779
Funds Held on Behalf of the Ministry of Education					
Funds Receivable from the Ministry of Education					

20. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group would have adopted if dealing with that entity at arm's length. The Hostel received a \$5,000 donation from the NPBHS Boarding Education Trust and the Trust received \$21,700 in charges forwarded from Hostel Fees.

21. Remuneration

Key management personnel compensation (School)

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

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	2,280	2,280
Leadership Team		
Remuneration	3,055,213	2,475,827
Full-time equivalent members	23	19
Total key management personnel remuneration	3,057,493	2,478,107

There are 8 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (7 members) committees that met 3 and 6 times respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	280-290	240-250
Benefits and Other Emoluments	8-9	7-8

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
150-160	2.00	1.00
140-150	3.00	2.00
130-140	3.00	4.00
120-130	6.00	3.00
110-120	15.00	22.00
100-110	50.00	43.00
	79.00	75.00

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

22. 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:

School	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

23. Contingencies

The School is involved in ongoing matters requiring legal counsel, and the potential financial impact cannot be reliably estimated. (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up which is expected to be settled in July 2025.

24. Capital Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had capital commitments of \$4,459,231 (2023:\$4,773,730) as a result of entering the following contracts:

Commitments		Contract Amount	Spent to date	Remaining
Project 213963 [3116.20] & [3116.22]	U Block Design Costs and New Caretaker's Shed	\$ 1,271,798	\$ 1,250,000	\$ 21,798
Project 243249 [3116.21]	Convert Existing Caretaker's Shed to Metalwork	\$ 3,567,397	\$ 1,312,509	\$ 2,254,888
Project 248054 [3116.25]	Heating and Ventilation	\$ 560,338	\$ -	\$ 560,338
Project 239760 [3116.24]	Learning Support Property Modifications	\$ 231,610	\$ 111,687	\$ 119,923
Project 248055 [3116.26]	Plumbing and Drainage	\$ 65,994	\$ 2,958	\$ 63,037
Project 241342	RM/UNC Cyclone Event	\$ 58,200	\$ 11,340	\$ 46,861
Gully Turf	New Artificial Turf - Polytan	\$ 2,983,020	\$ 1,590,634	\$ 1,392,386

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 19.

(b) Operating Commitments School

As at 31 December 2024 the Board had entered into two operating contracts for external cleaning of the School and Hostel Buildings: Less than one year \$68,124 and greater than one year \$62,447; [2023: \$95k per annum New Era].

25. Financial Instruments

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	4,387,307	750,000	162,401	4,387,307	750,000	169,907
Receivables	1,398,775	1,300,000	1,589,912	1,398,776	1,300,000	1,631,806
Investments - Term Deposits	2,368,235	4,300,000	4,975,000	2,368,235	4,300,000	4,975,000
Total financial assets measured at amortised cost	8,154,317	6,350,000	6,727,313	8,154,318	6,350,000	6,776,713
Financial liabilities measured at amortised cost						
Payables	2,525,480	1,400,000	1,327,810	2,525,480	1,400,000	1,331,519
Finance Leases	143,853	90,000	69,236	143,853	90,000	69,236
Total financial liabilities measured at amortised cost	2,669,333	1,490,000	1,397,046	2,669,333	1,490,000	1,400,755

26. Events after balance date

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

27. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2024	2023	2024	2023
NPBHS Centennial Trust	Raising Funds	Wellington, New Zealand	-	100%	-	503,390

In October 2024 the NPBHS Centennial Trust was liquidated and funds donated to the school.

28. Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sports. New Plymouth Boys' High School received \$39,108 [excluding gst] in Kiwisport funding for the 2024 financial year. The funding was spent on the following:

1. The provision of specialist coaches and trainers to enhance the performance of the schools elite athletes.
2. The provision of administrative support, to relieve the teachers of the burden of sports administration and thus allow them to focus on coaching and preparing teams for inter- collegiate and tournament competition.

The School maintains a sport participation level in excess of 70% with 60% of the teaching staff involved in the sporting programme in some capacity.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *NEW PLYMOUTH BOYS' HIGH SCHOOL'S* GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

The Auditor-General is the auditor of *New Plymouth Boys' High School* (the School) and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 26 to 42, that comprise the *statement of financial position* as at *31 December 2024*, 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 Group:

- present fairly, in all material respects:
 - its financial position as at *31 December 2024*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 28 May 2025. 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.

Other Matter – Breach of Conflicts of Interest

Without modifying our opinion, the school has breached Section 10 of Schedule 23 of the Education and Training Act 2020 as the Board did not obtain specific approval from the Secretary of Education for the BTW Company Limited contract that would mean payments made, or to be made, to a trustee (or an entity in which they have an interest) in the financial year are over \$25,000 (including GST). Subsequent to the breach, the school has initiated a retrospective approval application on the advice of the Ministry of Education Finance Advisor.

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 Group 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 Group for assessing the Group'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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- 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 information included on pages 2-25, and the 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 Group 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 Group.

A handwritten signature in blue ink, reading 'Talia Anderson-Town'.

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand