



PALMERSTON NORTH BOYS' HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 202
Rector: David M Bovey
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Members of the Board

<u>Name</u>	<u>Position</u>	<u>How Position Gained</u>	<u>Term Expired/Expires</u>
Grant Watts	Presiding Member	Elected March 2023	September 2025
David Bovey	Rector ex Officio	Appointed October 2012	
Jodi Jamieson	Parent Representative	Co-opted September 2022	September 2025
Simon O'Connor	Parent Representative	Re-elected September 2022	September 2025
William Mafi	Parent Representative	Elected September 2022	September 2025
Bevan Erueti	Parent Representative	Elected September 2022	September 2025
Anna Stephenson	Parent Representative	Elected September 2022	September 2025
Sue Taylor	Staff Representative	Elected September 2022	September 2025
Jacob Alemu	Student Representative	Elected September 2023	Resigned November 2024
Zion-Lee Williams	Student Representative	Elected September 2024	December 2025

PALMERSTON NORTH BOYS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

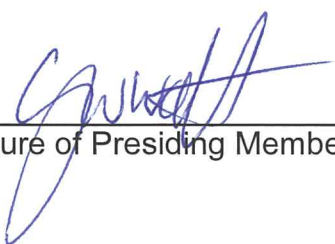
The management (including the Rector and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Grant Watts

Full Name of Presiding Member



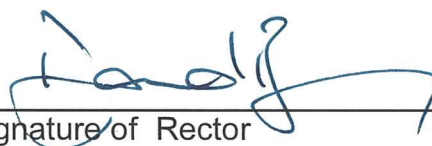
Signature of Presiding Member

27.6.25

Date:

David Bovey

Full Name of Rector



Signature of Rector

27.6.25

Date:

PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2024

		2024 Actual	2024 Budget (Unaudited)	2023 Actual
	Notes	\$	\$	\$
Revenue				
Government Grants	2	19,728,088	18,804,419	18,801,831
Locally Raised Funds	3	4,114,016	4,956,684	4,365,453
Interest		159,105	169,000	268,083
Gain on Sale of Property, Plant and Equipment		467	-	4,342
Hostel	4	2,634,774	2,754,630	2,522,082
Total Revenue		26,636,449	26,684,733	25,961,791
Expenses				
Locally Raised Funds	3	2,326,261	3,415,056	2,772,674
Hostel	4	2,461,075	2,437,260	2,371,091
Learning Resources	5	15,975,061	15,377,148	15,209,821
Administration	6	2,720,760	2,566,577	2,453,505
Interest		44,483	30,000	44,024
Property	7	3,596,179	3,198,904	3,468,352
Other Expenses	8	15,801	8,000	(5,168)
Loss on Disposal of Property, Plant and Equipment		12,065	-	12,486
Total Expense		27,151,686	27,032,945	26,326,785
Net Surplus / (Deficit) for the year		(515,237)	(348,212)	(364,994)
Revaluation of Property, Plant and Equipment		-	-	63,650
Total Comprehensive Revenue and Expense for the Year		(515,237)	(348,212)	(301,344)

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



PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January	13,905,999	13,800,000	14,057,258
Total comprehensive revenue and expense for the year	(515,237)	(348,212)	(301,344)
Contribution - Furniture and Equipment Grant	-	-	150,086
Equity at 31 December	<u>\$ 13,390,762</u>	<u>\$ 13,451,788</u>	<u>\$ 13,905,999</u>
Accumulated comprehensive revenue and expense Reserves	11,663,292 1,727,470	11,768,878 1,682,910	12,223,089 1,682,910
Equity at 31 December	<u>\$ 13,390,762</u>	<u>\$ 13,451,788</u>	<u>13,905,999</u>
Reserve Movements Analysis			
Accumulated comprehensive revenue and expense			
Balance 1 January	12,223,089	12,117,090	12,451,603
Net Surplus/(deficit) for the year	(515,237)	(348,212)	(364,994)
Transfers to Reserved Funds	(44,560)	-	(13,605)
Contribution - Furniture and Equipment Grant	-	-	150,086
Balance 31 December	<u>11,663,292</u>	<u>11,768,878</u>	<u>12,223,089</u>
Reserved Funds within Equity			
Reserved equity comprises funds that have been received by the School for specific purposes. The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time. These funds arose from fundraising for extra-curricular activities, the art fund and the hockey turf project.			
Balance at 1 January	373,673	373,673	360,068
Transfers from Accumulated Comprehensive Revenue and Expense	44,560	-	13,605
Balance at 31 December	<u>\$ 418,233</u>	<u>\$ 373,673</u>	<u>\$ 373,673</u>
Asset Revaluation Reserve within Equity			
Balance at 1 January	1,309,237	1,309,237	1,245,587
Artwork Revaluation	-	-	63,650
Balance at 31 December	<u>\$ 1,309,237</u>	<u>\$ 1,309,237</u>	<u>1,309,237</u>
Total Reserves	<u>\$ 1,727,470</u>	<u>\$ 1,682,910</u>	<u>1,682,910</u>

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



PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
CURRENT ASSETS				
Cash and Cash Equivalents	9	1,455,522	225,000	341,852
Accounts Receivable	10	1,429,913	963,000	1,750,645
GST Receivable		89,283	129,663	267,390
Funds Receivable for Capital Works Projects	19	282,051	-	510,274
Prepayments		313,819	280,000	280,289
Inventories	11	413,185	424,471	426,979
Investments	12	1,000,000	2,705,000	3,100,000
		4,983,773	4,727,134	6,677,430
CURRENT LIABILITIES				
Accounts Payable	14	1,704,887	1,495,300	2,062,366
Borrowings	15	-	-	400,000
Revenue Received in Advance	16	1,233,510	740,000	591,254
Provision for Cyclical Maintenance	17	97,338	130,000	122,107
Funds held in Trust	18	226,574	260,000	269,595
Funds held for Capital Works Projects	19	240,593	-	64,332
Finance Leases	25	92,381	70,000	93,282
		3,595,283	2,695,300	3,602,937
WORKING CAPITAL SURPLUS/(DEFICIT)		1,388,490	2,031,834	3,074,493
NON-CURRENT ASSETS				
Property, Plant and Equipment	13	13,231,327	12,375,954	11,676,297
		13,231,327	12,375,954	11,676,297
NON-CURRENT LIABILITIES				
Borrowings	15	400,000	400,000	-
Provision for Cyclical Maintenance	17	625,460	380,000	595,266
Provision for Long Service & Retirement Leave		15,163	16,000	15,163
Funds held in Trust	18	141,000	130,000	156,003
Finance Leases	25	47,431	30,000	78,359
		1,229,054	956,000	844,791
NET ASSETS		13,390,762	13,451,788	13,905,999
EQUITY		13,390,762	13,451,788	13,905,999

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



PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Government Grants		6,224,270	5,946,419	5,188,563
Locally Raised Funds		4,350,924	4,759,841	3,320,337
Hostel		2,634,774	2,802,638	2,522,082
International Students		793,135	936,372	655,979
Goods and Services Tax (net)		178,107	137,725	(129,754)
Payments to Employees		(5,930,274)	(5,675,171)	(5,583,426)
Payments to Suppliers		(7,485,430)	(8,201,780)	(6,381,908)
Interest Paid		(44,483)	(30,000)	(44,024)
Interest Received		159,105	169,000	268,083
Net cash from/(to) the Operating Activities		880,128	845,044	(184,068)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Property, Plant and Equipment		15,098	-	10,496
Purchase of Property, Plant and Equipment		(2,117,734)	(1,331,193)	(714,681)
Proceeds from Sale of Investments		2,100,000	395,000	1,150,000
Net cash from/(to) the Investing Activities		(2,636)	(936,193)	445,815
CASH FLOWS FROM FINANCING ACTIVITIES				
Furniture and Equipment Grant		-	-	150,086
Finance Lease Payments		(110,282)	(71,641)	(26,970)
Funds Administered on Behalf of Third Parties		346,460	45,938	(339,115)
Net Cash from/(to) Financing Activities		236,178	(25,703)	(215,999)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		1,113,670	(116,852)	45,748
Cash and cash equivalents at the beginning of the year		341,852	341,852	296,104
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	9	\$ 1,455,522	\$ 225,000	\$ 341,852

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

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



PALMERSTON NORTH BOYS' HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting entity

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

b) Basis of Preparation

Reporting Period

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates and Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Recognition of Construction Contract Revenue

The School's recognition of revenue and expenses from construction contracts by reference to the stage of completion of a contract is often referred to as the percentage of completion method. Under this method, contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses, and surplus/deficit that can be attributed to the proportion of work completed. This method provides useful information on the extent of contract activity and performance during a period.

Cyclical Maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of Leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental 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 25. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the school and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale, and are comprised of stationery and school uniform. 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 the cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown are recorded at cost, less accumulated depreciation and any impairment losses.

Property, plant and equipment, with the exception of artwork, 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 and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Artworks are recorded at fair value, with valuations performed by an independent art expert every three years, to ensure that the fair value of artwork does not differ materially from its carrying amount.

Finance Leases

A finance lease transfers to the lessee substantially all the risk 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 as 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 land, library resources and artworks are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Land and artworks are not depreciated. Depreciation of all assets is reported in surplus or deficit in the 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 Fittings	10 - 15 years
Plant and Machinery	10 years
Information & Communication technology	4 - 5 years
Intangible Assets	3 Years
Motor Vehicles	5 years
Textbooks	3 years
Musical Instruments	10 years
Sports Equipment	5 years
Other Minor Equipment	10 years
Leased assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant and equipment

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indications exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment 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 represent liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

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 specific purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry (with the exception of rooms P3, P4, P5, Block O, the Aquatic Sports Centre, 50% of the Speirs Centre, the Tennis Pavilion, the rental houses, the Covered Canteen Area, and the College House buildings, which are owned by the Board). The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

The school carries out painting maintenance of the whole school over a 5 - 28 year period, the economic outflow of this is dependant on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

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

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

s) 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.

t) Goods and Services tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget figures

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

v) Services received in-kind

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

w) Construction Contracts

When the outcome of the contract can be estimated reliably, revenue from fixed price construction contracts is recognised by reference to the stage of completion of the contract at reporting date. The school has determined that the appropriate method that measures reliably the stage of completion for the purpose of recognising revenue is reference to the proportion of contract cost incurred for work performed to date, in relation to the estimated total contract costs.

Construction contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected deficit shall be recognised as an expense immediately.

All contract revenue and contract costs are recognised in the Statement of Comprehensive Revenue and Expense, within Locally Raised Funds.

Any amounts billed to customers in advance of the revenue to be recognised for the contract are recognised as a liability for the school. Where contract revenue exceeds the amounts received or receivable from customers, an asset is recognised by the school.



PALMERSTON NORTH BOYS' HIGH SCHOOL

Notes to the Financial Statements

As at 31 December 2024

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
2 Government Grants			
Government Grants - Ministry of Education	4,867,936	4,743,197	4,630,953
Teachers' Salaries Grants	11,232,021	10,998,000	10,995,547
Alternative Education Grant	661,440	533,800	508,800
Use of Land and Buildings Grants	2,249,768	1,860,000	2,118,558
Manawatu Community High School Grant	119,692	118,780	133,431
Truancy Service Grant	572,827	550,642	414,541
Ka Ora. Ka Ako - Healthy School Lunches Programme	24,404	-	-
	<u>19,728,088</u>	<u>18,804,419</u>	<u>18,801,831</u>
3 Locally Raised Funds			
Local funds raised within the School's community are made up of:			
Revenue			
Donations and Bequests	858,624	848,888	864,249
Curriculum related Activities			
- Purchase of goods and services	359,000	304,560	278,905
Fees for Extra Curricular Activities	934,046	1,439,096	919,680
Trading	382,339	382,040	390,473
Construction Contracts Revenue	592,213	822,000	742,528
Fundraising and Community Grants	96,240	60,000	108,834
Other Revenue	295,697	265,200	303,266
International Student Fees	595,858	834,900	757,518
	<u>4,114,016</u>	<u>4,956,684</u>	<u>4,365,453</u>
Expenses			
Extra Curricular Activities Costs	949,012	1,493,896	930,909
Trading	327,789	325,520	336,669
Construction Contract Expenses	447,383	672,000	608,475
Fundraising and Community Grant Costs	48,000	55,000	44,437
Other Locally Raised Funds Expenditure	129,139	155,250	201,501
International Students - Employment Benefits	198,558	209,920	145,336
International Students - Other Expenses	226,380	503,470	505,348
	<u>2,326,261</u>	<u>3,415,056</u>	<u>2,772,674</u>
Surplus for the year Locally raised funds	<u>1,787,755</u>	<u>1,541,628</u>	<u>1,592,780</u>



	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
4 Hostel Revenue and Expenses			
Revenue			
Hostel Fees	2,357,460	2,392,375	2,183,784
Other Revenue	72,560	83,855	74,742
Registration Fees	17,700	18,400	15,300
Letting	187,053	260,000	248,255
	<u>2,634,774</u>	<u>2,754,630</u>	<u>2,522,082</u>
Expenses			
Administration	246,370	255,360	233,305
Depreciation	199,948	202,800	157,308
Property	515,336	416,980	489,171
Employee Benefits - Salaries	752,184	773,500	743,784
Letting	47,322	71,500	40,938
Other Hostel Expenses	699,916	717,120	706,587
	<u>2,461,075</u>	<u>2,437,260</u>	<u>2,371,091</u>
Surplus for the year Hostel	<u>173,699</u>	<u>317,370</u>	<u>150,990</u>
5 Learning Resources			
Curricular	373,166	435,276	365,518
Alternative Education	526,309	390,252	389,703
Manawatu Community High School	14,584	28,493	12,590
Library Resources	4,134	4,450	7,134
Employee Benefits - Salaries	13,950,178	13,509,436	13,444,792
Staff Development	680,577	580,505	575,909
Depreciation	426,112	428,736	414,174
	<u>15,975,061</u>	<u>15,377,148</u>	<u>15,209,821</u>

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
6 Administration			
Audit Fee	19,338	17,000	11,259
Board Fees and Expenses	9,213	15,200	9,345
Operating Lease	204	17,900	8,807
Legal Fees	3,783	5,000	10,339
Other	410,725	437,415	469,821
Employee Benefits - Salaries	1,908,369	1,739,144	1,652,823
Insurance	124,759	120,000	110,646
Service Providers, Contractors and Consultancy	59,580	20,750	52,711
Manawatu Community High School	26,463	27,280	37,893
Ka Ora, Ka Ako - Healthy School Lunches Programme	22,029	-	-
Truancy Service	136,297	166,888	89,860
	<u>2,720,760</u>	<u>2,566,577</u>	<u>2,453,505</u>

7 Property			
Consultancy and Contract Services	142,704	137,400	5,068
Cyclical Maintenance Provision	121,374	120,000	237,187
Heat, Light and Water	331,808	322,700	285,169
Rates	23,064	22,110	20,213
Repairs & Maintenance	213,837	189,600	179,921
Use of Land and Buildings	2,249,768	1,860,000	2,118,558
Manawatu Community High School	19,141	22,422	17,954
Employee Benefits - Salaries	433,059	476,172	537,945
Other Property Expenses	61,426	48,500	66,338
	<u>3,596,179</u>	<u>3,198,904</u>	<u>3,468,352</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting.

8 Other Expenses			
(Gain) / Loss on Uncollectable Accounts Receivable	15,801	8,000	(5,168)
	<u>\$ 15,801</u>	<u>\$ 8,000</u>	<u>\$ (5,168)</u>

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
9 Cash and Cash Equivalents			
Bank Accounts	955,522	75,000	341,852
Short-term Bank Deposits	500,000	150,000	-
Cash and cash equivalents for Statement of Cash Flows	1,455,522	225,000	341,852

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

Of the \$1,455,522 Cash and Cash Equivalents and \$1,000,000 short term deposits, \$240,593 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement 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 \$1,455,522, Cash and Cash Equivalents and \$1,000,000 short term deposits, \$1,233,510 of Revenue Received in Advanced is held by the school, as disclosed in Note 16.

Of the \$1,455,522, Cash and Cash Equivalents and \$1,000,000 short term deposits, \$367,575 of Funds Held in Trust is held by the school, as disclosed in Note 18.

10 Accounts Receivable

Receivables	149,172	85,000	308,770
Receivables from Construction Contracts	184,785	-	365,651
Loss on Uncollectible Accounts Receivable	(15,810)	(12,000)	(1,995)
Sundry Receivables	35,857	30,000	69,365
Teachers Salaries Grant Receivable	1,075,909	860,000	1,008,855
	1,429,913	963,000	1,750,645
Receivables from Exchange Transactions	354,005	103,000	741,791
Receivables from Non-Exchange Transactions	1,075,909	860,000	1,008,855
	1,429,913	963,000	1,750,645

11 Inventories

School Blazers	14,017	14,471	14,471
School Uniforms	399,168	410,000	412,508
	413,185	424,471	426,979

12 Investments

The School's investment activities are classified as follows:-

Current Assets			
Short-term Bank Deposits	1,000,000	2,705,000	3,100,000

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals or Reclassification	Transfers from Work in Progress	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	1,330,160	-	-	-	-	1,330,160
Buildings	6,947,698	76,543	-	1,810,174	(219,593)	8,614,822
Leasehold Improvements	675,947	18,227	-	120,292	(22,625)	791,841
Plant and Machinery	162,421	80,846	-	-	(38,644)	204,623
Furniture and Fittings	110,707	59,913	(3,958)	-	(28,942)	137,720
Information and Communication Technology	-	332,567	121,013	(8,107)	-	323,698
Motor Vehicles	106,343	149,993	(3,033)	-	(37,409)	215,894
Sports Equipment	45,608	3,424	-	-	(15,579)	33,453
Musical Instruments	38,351	2,047	-	-	(8,995)	31,403
Textbooks	61,974	43,994	-	-	(22,751)	83,217
Library Resources	13,173	10,178	-	-	(2,718)	20,633
Leased Assets	163,247	78,453	-	-	(107,031)	134,669
Artworks	1,243,800	-	-	-	-	1,243,800
Work in Progress	444,301	1,551,556	-	(1,930,466)	-	65,393
Balance at 31 December 2024	11,676,297	2,196,187	(15,098)	-	(626,061)	13,231,327

The net carrying value of equipment held under a finance lease is \$134,669 (2023: \$163,247)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	1,330,160	-	1,330,160	1,330,160	-	1,330,160
Buildings	11,004,891	(2,390,069)	8,614,822	9,118,174	(2,170,475)	6,947,698
Leasehold Improvements	1,052,330	(260,489)	791,841	913,811	(237,864)	675,947
Plant and Machinery	1,367,317	(1,162,693)	204,623	1,286,471	(1,124,049)	162,421
Furniture and Fittings	1,872,867	(1,735,147)	137,720	1,812,954	(1,702,247)	110,707
Information and Communication Technology	2,010,223	(1,686,525)	323,698	1,892,457	(1,559,890)	332,567
Motor Vehicles	484,917	(269,023)	215,894	334,924	(228,581)	106,343
Sports Equipment	481,722	(448,268)	33,453	478,298	(432,690)	45,608
Minor Equipment	156,768	(156,768)	-	156,768	(156,768)	-
Musical Instruments	361,425	(330,022)	31,403	359,378	(321,027)	38,351
Textbooks	389,752	(306,534)	83,217	345,758	(283,783)	61,974
Library Resources	255,790	(235,157)	20,633	256,954	(243,781)	13,173
Leased Assets	476,589	(341,920)	134,669	398,136	(234,889)	163,247
Artworks	1,243,800	-	1,243,800	1,243,800	-	1,243,800
Work in Progress	65,392	-	65,393	444,301	-	444,301
Balance at 31 December	22,553,942	(9,322,617)	13,231,327	20,372,343	(8,696,046)	11,676,298

Artwork was revalued in December 2023 by an independent valuer (Dunbar Sloane). In estimating the fair value of artwork, the insurance valuation method was used, which incorporated the use of the following significant assumptions:

- Insurance replacement cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
14 Accounts Payable			
Creditors	217,496	307,300	753,302
Accruals	41,244	63,000	57,461
Employee Benefits Payable - Salaries	1,154,749	915,000	1,004,815
Employee Benefits Payable - Leave Accrual	291,399	210,000	246,788
	<hr/>	<hr/>	
	1,704,887	1,495,300	2,062,366
	<hr/>	<hr/>	
Payables for Exchange Transactions	1,704,887	1,480,800	2,049,717
Payables for Non-exchange Transactions - Taxes payable (PAYE and Rates)	-	14,500	12,649
	<hr/>	<hr/>	
	1,704,887	1,495,300	2,062,366
	<hr/>	<hr/>	

The carrying value of payables approximates their fair value.

15 Borrowings - College House Parents Education Trust			
Loans due in one year	-	-	400,000
Loans due after one year	400,000	400,000	-
	<hr/>	<hr/>	
	400,000	400,000	400,000
	<hr/>	<hr/>	

College House Parents Education Trust

The loan from College House Parents Education Trust is secured by a registered mortgage over the property situated at 105 North Street, Palmerston North. The interest rate is 7.50% (2023 7.5%) and the loan is interest only.

The loan is due for repayment on 31st December 2027.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
16 Revenue Received in Advance			
International Student Fees in Advance	495,805	400,000	298,528
Hostel Fees in Advance	15,404	65,000	16,992
Other Revenue in Advance	722,301	275,000	275,734
	<u>1,233,510</u>	<u>740,000</u>	<u>591,254</u>

17 Provision for Cyclical Maintenance

Provision at the Start of the Year	717,373	717,373	551,006
Increase to the Provision During the Year	117,814	120,000	145,004
Use of the Provision During the Year	(115,949)	(120,000)	(70,820)
Other Adjustments	3,560	(207,373)	92,183
Provision at the End of the Year	<u>722,798</u>	<u>510,000</u>	<u>717,373</u>
Cyclical Maintenance - Current	97,338	130,000	122,107
Cyclical Maintenance - Non Current	625,460	380,000	595,266
	<u>722,798</u>	<u>510,000</u>	<u>717,373</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan which has been amended to reflect expected costs as work falls due based on quotes and the original 10 Year property plan.

18 Funds Held in Trust

Funds Held in Trust on Behalf of Third Parties - Current	226,574	260,000	269,595
Funds Held in Trust on behalf of Third Parties - Non-current	141,000	130,000	156,003
	<u>367,574</u>	<u>390,000</u>	<u>425,598</u>

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

Of the \$367,574 Funds Held in Trust on Behalf of Third Parties, \$93,000 (2024: \$91,500) is held as boarding bonds on behalf of students. The full balance of the bonds are non-current.

19 Funds Held for Capital Works Projects

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

	2024	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
Project No.		\$	\$	\$	\$	\$
D Block Upgrade	208536	(499,295)	1,558,087	1,313,630	-	(254,838)
5YA Roofing Upgrades	240613	(3,159)	269,426	25,674	-	240,593
Wall & Floor Coverings	240172	64,332	5,083	69,415	-	-
MCHS Technical & Classroom	226203	(7,820)	115,618	135,011	-	(27,213)
		(445,942)	1,948,214	1,543,730	-	(41,458)

Represented By:

Funds Due from the Ministry of Education

(282,051)

Funds Held on Behalf of the Ministry of Education

240,593

	2023	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
Project No.		\$	\$	\$	\$	\$
D Block Upgrade	208536	(101,407)	1,500,000	1,897,888	-	(499,295)
SIP - Security Alarm Upgrade	232648	(4,255)	10,620	38,706	32,341	-
Replace Roofs & Gutters	240612	(1,433)	60,643	59,210	-	-
AMS - B Block Carpets	243981	(617)	71,036	70,419	-	-
AMS - Block C & I Lighting	240611	(39,736)	49,575	9,839	-	-
5YA Roofing Upgrades	240613	-	-	3,159	-	(3,159)
Wall & Floor Coverings	240172	-	65,484	1,152	-	64,332
MCHS Technical & Classroom	226203	-	-	7,820	-	(7,820)
		(147,448)	1,757,358	2,088,193	32,341	(445,942)
Represented By:						
Funds Due from the Ministry of Education						(510,274)
Funds Held on Behalf of the Ministry of Education						64,332

20 Related Party Transactions

The school is an entity controlled by the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown Entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transaction.

The School collects donations on behalf of the PNBHS Old Boys' Committee which the Rector and Simon O'Connor are committee members for. We disclose that \$11,460 was passed through the Committee during the 2024 year and that there is \$11,468 outstanding to be passed on as at 31 December 2024.



21 Remuneration

Key Management Personnel Compensation

Key management personnel of the School include all Board members, Rector, Deputy Rector, Senior Management Team and Heads of Departments.

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	3,685	4,110
Leadership Team		
Remuneration	4,310,014	4,116,847
Full-time equivalent members	34	33
Total key management personnel remuneration	4,313,699	4,120,957

There are 8 members of the Board excluding the Rector. The Board has held 11 full meetings of the Board in the year. The Board also has 6 Finance and Property members. The Finance and Property members have held 11 meetings in the year. The Board also has 11 College House members. The College House members have held 9 meetings in the year. 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.

Rector

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	250 - 260	250 - 260
Benefits and Other Emoluments	10 - 20	10 - 20
Termination Benefits	-	-

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
100 - 110	38	32
110 - 120	23	19
120 - 130	12	13
130 - 140	5	5
140 - 150	1	1
150 - 160	1	1
160 - 170	0	-
170 - 180	1	-
	81	71

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

22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024.

(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 of 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.

23 Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$343,796 (2023: \$2,574,004) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
D Block Upgrade	84,950
5 YA Roofing Upgrades	223,863
MCHS Technical & Classroom	34,983
Total	343,796

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

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

Lease of Land from PN City Council

	2024 Actual \$	2023 Actual \$
No later than one year	500	500
Later than one year and No Later than 5 Years	2,000	-
Later than 5 Years	5,500	-
	<hr/>	<hr/>
	\$ 8,000	\$ 500
	<hr/>	<hr/>

The total lease payments incurred during the period were \$500 (2023: \$500).

24 Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,455,522	225,000	341,852
Receivables	1,429,913	963,000	1,750,645
Investments - Term Deposits	1,000,000	2,705,000	3,100,000
	<hr/>	<hr/>	<hr/>
Total Financial Assets Measured at Amortised Cost	3,885,435	3,893,000	5,192,497
	<hr/>	<hr/>	<hr/>

Financial liabilities measured at amortised cost

Payables	1,704,887	1,495,300	2,062,366
Borrowings - Loans	400,000	400,000	400,000
Finance Lease	139,812	100,000	171,641
	<hr/>	<hr/>	<hr/>
Total Financial Liabilities Measured at Amortised Cost	2,244,699	1,995,300	2,634,007
	<hr/>	<hr/>	<hr/>

25 Finance Lease Liability

The School has entered into a number of finance lease agreements for laptops and photocopier equipment. Minimum lease payments payable:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	99,415	70,000	103,317
Later than One Year and no Later than Five Years	50,280	30,000	82,170
Future Finance Charges	(9,883)	-	(13,846)
	<hr/>	<hr/>	<hr/>
	139,812	100,000	171,641
	<hr/>	<hr/>	<hr/>
Represented by			
Finance lease liability - Current	92,381	70,000	93,282
Finance lease liability - Non Current	47,431	30,000	78,359
	<hr/>	<hr/>	<hr/>
	139,812	100,000	171,641
	<hr/>	<hr/>	<hr/>

26 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 the total was payable was as follows:

	2024 Actual	2023 Actual
	\$	\$
Total	-	29,502
Number of People	-	1

27 Comparatives

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

28 Events After Balance Date

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

29 Breach of Section 521 of the Education and Training Act 2020

There were 2 International Students who received tuition prior to fees being received in full.
(2023: 3)

PALMERSTON NORTH BOYS' HIGH SCHOOL

Report from the Rector

For the year ended 31 December 2024

Last year I noted how there were disruptions, yet again, to the school year. 2024, thankfully, was the first for a number of years without either Covid or industrial action. It was rather liberating that we could finally get a decent year's work under our belts.

However, despite the staggering failure of the PPTA to read the room, and the subsequent further loss of respect for the teaching profession in New Zealand, the outcomes were long overdue in recognising the issues teachers face in this country, not the least of which is appropriate remuneration.

This report is the annual review of the achievements and involvement of the young men of Palmerston North Boys' High School in the school's 123rd year. It has again been encouraging to see the level of involvement in school life; indeed, numbers involved in the wider life of the school have bounced back significantly which is greatly encouraging.

However, of concern to those in education in this country noted with a doleful nodding of the head an OECD report released earlier in the year told us New Zealand school pupils are among the worst behaved in the OECD and that behaviour has worsened in the last two years. The report found that behaviour issues are particularly severe in larger schools and poorer communities.

"The disruptive behaviour is badly impacting students and is associated with negative life outcomes," ERO reported. "Experiencing stand-downs is linked to other longer-term outcomes such as unemployment, offending, and poor health."

Even the pupils themselves agreed – last year, an OECD survey of 15-year-olds gave New Zealand the bottom score among developed countries for classroom behaviour and one of the worst of the 81 participating nations and territories.

That is something of a concern, and it should be of concern not just to those in education, but to all New Zealanders. Why do we have such a problem? Is it because of a lack of consequences for so many children, who have gone through their young life doing what they wanted, when they wanted? Is it because too many parents have abrogated the responsibility of parenting, and instead have tried to be a cool parent and become their child's friend? Is it the overuse of technology as a baby-sitting tool? Could it be the economic implications of the cost of living, where both parents have to work just to make ends meet, and so the children are left to fend for themselves?

There are all sorts of possible reasons. A former teacher at PNBHS, whose wife was a midwife, told us some years ago about the "tidal wave" of children coming whose mothers had abused alcohol and drugs while pregnant. Those children, through no fault of their own, are struggling from the word go. For them, it isn't fair.

Everyone needs to work together to find a solution to the problem. Too many have put it in the "too hard basket" but if good behaviour is simply the expectation, and not the exception, from everyone – schools, parents, peers – then surely, surely, we can lift ourselves off the bottom of the OECD table and lose the embarrassing "worst-behaved" moniker.

On a cheerier note, what follows is a celebration of the achievements of our young men in 2024.

Student Achievement

2024 academic results were solid. Year 12 pupils did well, but results at Level 3 were not that flash. As I probably note every year, there is so much wrong with NCEA, and the constant faffing about with the curriculum and assessments means the whole thing is a shambles. When the Ministry thinks it is okay to come out with new standards in November for the following academic year, we know there is something wrong. The structure of NCEA continues to act as a demotivating factor and pupils across the country are able to pick and choose where and when they apply themselves. Many schools do not require their pupils to sit external examinations, which has a clear impact on achievement results. Those young man who put in the

effort are almost invariably rewarded with successful outcomes. Those who are lazy continue to under achieve.

Scholarship results from 2024 were up significantly from the previous two years with 26, including an Outstanding Scholarship. Year 12 pupil Dhruv Bannerjee achieved four scholarship passes, 2024 Dux Litterarum Toby Rea three; Scott Du and Year 12 pupil Simon Ton also achieved three (Simon achieved the Outstanding Scholarship in Accounting); Year 11 pupil Kexu Chen achieved two, an outstanding effort.

The summary of 2024 NCEA results are as follows:

14.0% of Year 11 pupils gained NCEA Level 2 (National 1.3%; PNBHS 2023 13.8%)
72.8% of Year 12 pupils gained NCEA Level 2 (National 72.2%; 2023 68.4%)
14.9% of Year 12 pupils gained NCEA Level 3 (National 1.4%; 2023 12.2%)
14.6% of Year 12 pupils gained University Entrance (National 0.5%; 2023 11.2 %)
63.2% of Year 13 pupils gained NCEA Level 3 (National 68.2%; 2023 62.2%)
43.7% of Year 13 pupils gained University Entrance (National 47.2%; 2023 44.0%)

In 2024 our young men were entered into a total of 152 first-year papers and achieved 44 A+, 27 A, and 22 A- grades. The top performers were: Tim Harjes (5 A+, 2 A grades), Toby Rea (5 A+, 1 A, 1 A- grades), Scott Sun (4 A+ grades), Jack Trotter (4 A+ grades), Jayden Milbank (2 A+, 4 A, 1 A- grades), Teo Jauregui-Na (2 A+, 2 A, 1 A- grades), Jesse Akepogu (2A+, 1 A, 1 A- grades), Micaiah Gloyn (2 A+, 1 A grades), Same Millward (2 A+, 1 A grades), Matthew Wongchotti (2 A+, 1 A- grades) Kexu Chen (2 A+ grades) and Jamie Bennett (2 A+ grades).

When the results are combined, for example the Year 12 results in Level 2 and Level 3, and other multi-level pupils' results, the outcomes are encouraging, but there was a drop in the Year 13 University Entrance numbers for the second year running, perhaps reflecting the increasing number of senior pupils who are not going on to tertiary study.

The co-curricular programme continues to be a real strength of our school. So many of our young men are involved in cultural activities and the performing arts, and sport.

Yet again we had increased numbers across a number of codes and activities, with many young men taking advantage of the many opportunities available to them. As is the case year-in, year-out, we are fortunate to have a committed staff who recognise the value of a co-curricular programme, as well as great support from our community, with a number of coaches, managers and mentors helping us provide a range of opportunities. As mentioned above, getting involved in co-curricular activities is absolutely beneficial.

The school's major production this year, in conjunction with Girls' High School, was *Chitty Chitty Bang Bang* which enjoyed a successful run. An entertaining show with memorable characters and superb performances from its cast, *Chitty Chitty Bang Bang* was a nostalgic trip back in time for those of us of a certain generation. The hard work from cast and crew paid off and it became one of the most popular shows of recent times. Mr. Burton, who had officially stood down after 25 years at the helm, was called back into action to assist Miss Belcher and the final result was, as always, superb.

Drama productions at both the senior and junior level were presented, and the Junior Musical Theatre programme continued to be popular, attracting good numbers; for some it was their first taste of musical theatre. The Rector's Company was again busy, and this year for the first time included cast members from Palmerston North Girls' High School. They were third (sans the girls) in the Senior Drama category at the Super Eight Cultural Festival, as were the Senior Theatre sports team. It was also encouraging to see a group of young men again enter into the regional DanceNZ Made competition where they qualified for the national competition. Camden Woodroffe won the Senior Dance category at the Super Eight Cultural Festival. My thanks go to Miss Belcher, Mr Burton and Mr & Mrs Mills for all they did in this important area of the school this year, and to Mr Kilsby and Mrs Clark for their continued support.

A number of young men were again involved in debating, with Tyler Thompson's selection in the Central North Island team a highlight for the year. The Senior A team was third at the Super Eight Cultural Festival in Taupo, while both the Senior and Junior teams won their debates in the Polson Banner exchange – a particularly

meritorious result for the Juniors after Napier had won the Junior section at the Super Eight competition.

In Oratory competitions, Leo Mwape was again to the fore, representing the region at the National Race Unity competition for the second year in a row, and finishing second in the Senior Oratory category at the Super Eight Cultural Festival.

The Kapa Haka and Pasifika groups had another busy year and performed at a number of events. The Kapa Haka group were again strong, while the Pasifika group achieved individual and group success at the Pasifika Festival in Palmerston North, and distinguished itself by winning, for the first time, the Pasifika section at the Super Eight Cultural Festival. It was encouraging to see the numbers involved with these groups and to see how much work the young men and staff put into their performances.

Young men from PNBHS continue to be involved in the Te Piringa kapa haka group and they competed at the Kapa Haka National Competition again this year.

The school had plenty of talented musicians again this year. Mr. Lauridsen continues to do a superb job with the Stage Band, who won the award for Best Manawatu Big Band at the Manawatu Jazz Festival, while also earning a Gold Award at the Hawke's Bay Festival of Bands in Hastings. The Concert band also achieved a Gold Award at the Hastings competition and won the award for Best Performance by a school band. The Stage Band again qualified for the Young Jazz Band-it competition in Wellington where, for the third year on the trot, they finished runners-up.

Mike Sung was selected in the NZSO National Youth Orchestra, for musicians under the age of 25, and he was awarded the Bill Clayton Memorial Scholarship, selected by the conductor, for "an exceptional young musician." At the Super Eight Cultural Festival, Saem Millward was second in the Senior Music Solo category.

Manifesto, the school's elite choir, was joined for the first time by three other PNBHS choirs at the Regional Big Sing competition. Along with the SOAP Choir, Te Aitanga a Tane and Leo Pasifika also performed, the last two making their debut at the Big

Sing. Manifesto received the trophy for Best Performance, while both SOAP and Te Aitanga a Tane won Highly Commended awards, with the latter winning the trophy for Best New Zealand Work. In a first for the school, Jesse Wallace won the Big Sing Composition competition, and he had his piece performed at the National Finale.

Jesse was selected for the NZSS Choir, along with Saem Millward and Armani Whitehead-Wilson, which embarked on a tour of China in the Term II holidays.

My thanks go to Mr. Young and Mr. Dredge in the Music Department, as well as Mrs Dearlove and Mr Lauridsen for all they do for our young musicians.

In recent years, School has recognised Old Boys who have achieved success in the world of business and public service, as well as sport with the Business Alumni and Sports Hall of Fame concepts. This year saw the addition of the Performing Arts and Media Hall of Fame, which enabled us to recognise those Old Boys who had achieved success in these areas. Cultural activities are an important part of the school and so it was an overdue opportunity to be able to acknowledge our Old Boys in this field. The list of inductees was as follows:

Hadleigh Adams (PNBHS 1998-02) – opera singer

Shane Cortese (1985-86) – actor/singer

Jeremy Corbett (1976-80) – comedian and TV presenter

Graeme Cowley (1961-64) – cinematographer

Pat Hanly (1947-48) – artist

Peter Land (1966-71) – stage and screen actor and musical theatre

Johnny McCormick (1957-60) – musician

Hamish McKay (1979-83) – TV and radio presenter, commentator

Barry Mora (1954-59) – opera singer

Mike West (1974-78) – radio presenter

A small team attended the NZSS Athletics Championships at the end of 2023, with the Junior 4x100m finished fourth, missing out on a medal by 0.17 of a second. At the Manawatu Inter-secondary School Championships, PNBHS athletes won 28

individual titles, with a further 26 second placings and 27 thirds. The 4x100m relay teams had a clean sweep, and 22 young men qualified to compete for the region at the NISS Championships.

It was encouraging to see close to 90 young men involved in badminton, playing in local and regional competitions. The Senior A team won the Manawatu Secondary School A grade, and at Super Eight both the A and B teams competed, with the A team finishing runners-up. At the NZSS Championships in Porirua, the Senior A team finished ninth, while the Senior B team finished 17th in Division II. Mr. Ong continues to do things the Ong Way, not the wrong way, and his contribution to the sport at PNBHS has been immense. Thank you to him and Mrs Young-Wilson for their efforts this year.

Basketball is one of the most popular sports at PNBHS, second only to rugby in terms of the number of participants. It does have the most teams, however, and it was encouraging to see so many of our young men involved in both the Wednesday night and Friday competitions. At a competitive Super Eight competition, the Premier A team finished fifth, while at the regional qualifying tournament during Winter Tournament Week, held in Palmerston North, they again finished fourth to qualify for the NZSS Championships, which were also held in Palmerston North. After pushing eventual runners-up Napier BHS in pool play, the team ran out of steam in the later rounds and finished 16th. Thanks go to Mr Dubbeldam for coaching the team throughout the year.

The Development team finished ninth at the Secondary Schools Central Cup tournament in New Plymouth, while there were encouraging signs for both the Junior A and Year 9 A teams.

The local Manawatu Secondary School competitions saw success for a number of PNBHS teams. Thank you to Dr. Smith and Mr. Benn for their organisation of so many young men and so many teams.

The Senior A Canoe Polo team finished runners-up to Feilding in the Manawatu SS competition but defeated Feilding to finish fifth at the NZSS Championships held in Palmerston North. Also in the local competition, the PNBHS 2 team finished runners-

up in Division II, while the PNBHS 3 team won Division III. Thanks go to Mr. Langley, Mrs. Orme, and Mr. Sawyer for their efforts in canoe polo this year.

The Senior A Chess Team finished first at the Manawatu Regional Competition and sixth at the Super Eight tournament, held as part of the Super Eight Cultural Festival in Taupo.

After the end of the 2023 school year, the 1st XI Cricket team competed in the NZSS Gillette Cup National Finals in Christchurch, where they finished a meritorious third. At the beginning of 2024, in Palmerston North, the team finished runners-up at the Super Eight tournament for the second year in a row, losing to an experienced Napier BHS side in the final. It was déjà vu in the Central Districts Qualifying Tournament for the Gillette Cup, losing again in the final to Napier. The traditional fixture with Napier BHS had an exciting finish, Napier winning outright nine wickets down. The Taylor Franklin Trophy was won for the first time when the team beat Wellington College in the annual exchange. The drawn match against Auckland Grammar for the Oram Family Cup was affected by rain, but only after Grammar had outplayed the team over the first two days. Mr. Scott Davidson does a superb job with the 1st XI, and we are thankful to him for his commitment.

The number of young men involved in the Wednesday afternoon McVicar Cup and the Saturday morning competitions, including the school's own Cake League, was encouraging. The addition of new fixtures to the traditional fixture list was also a pleasing development, as was the selection of a Cake League All-Stars XI that played a match against the Junior 4th XI. The team was beaten, but it was a good opportunity for those Cake League boys to play at a higher level.

The cross-country runners enjoyed another positive year, winning the Manawatu Secondary Schools titles in the Year 9 and Junior categories, while finishing as runner-up in the Senior event. The Super Eight event in New Plymouth saw the team finish third overall for the second year in a row.

A number of PNBHS cyclists achieved success this year. Filip Martin won the U17 Sprint title at the Criterium National Championships. He was also second in the U16

Road Race at the NZSS Championships in Timaru. Liam O'Dea was second in both the Road Race and the Points Race at the same NZSS event. Liam, Filip, and Logan Dowdall were medallists at the NISS Championships, both on the road and track, while Zachery Woollett won the U17 Sprint title at the National Track Championships, where Logan Dowdall and Leo Webb were also medallists.

After changes to the structure of youth football, the 1st XI were no longer able to play in Senior Men's competitions. Thus, they had fewer fixtures as a team than in previous years, although many of the players were involved in the Youth Partnership programme which saw what were effectively senior and junior school teams playing under a club banner. Both teams won their respective competitions against teams mainly from the Wellington region. There were some encouraging results in interschool fixtures, and for the second year in a row the team finished fourth at the Super Eight tournament. At the NZSS Championships in Auckland, the team made it through pool play on goal difference to make the top half of the draw, before a superb performance saw them beat Hamilton BHS to go through to the quarterfinals. A final placing of sixth in the country was an excellent result for the team.

The 2nd XI also finished sixth at their tournament in New Plymouth, while the Junior A team, who had a very encouraging season, finished fourth at the Hillsdene Tournament in Tauranga. In local competitions, the Junior Black and Junior Red teams won their respective grades.

Thank you to Mr. Adam Miller for all he did as Master-in-Charge of football throughout the year.

The Senior A Golf Team finished sixth at the Super Eight tournament and again won the Manawatu/Wanganui Intercollegiate Championships.

The 1st XI hockey team had encouraging season. They began their year by winning the Melbourne Grammar International Tournament in Australia, before successfully defending their Intercity Division 1 title. It has been pleasing to note the increased competition in that grade as teams have become stronger in recent seasons. At the Super Eight tournament in Rotorua another semi-final loss on strokes was a bitter pill

to swallow, and they ended up fourth. At the NZSS Rankin Cup in Tauranga the team played well to get through a tough pool; a good win over Christchurch BHS got them into the top eight before losing to eventual winners and fellow Super Eight school Tauranga BC. A final position of sixth was good reward.

1st XI captain Will Roberts was named in the Future Black Sticks squad at the end of the season.

The 2nd XI weren't as successful this year in the local competition but travelled to Cromwell in the South Island for the Galletly Cup, where they finished fourth. The Colts team enjoyed a good year, reaching the final of the Tanner Cup in Hamilton before losing on strokes, and performing creditably in the local competition. The Colts B team defeated the 3rd XI in the final of the Manawatu Division III grade, the 3rd XI's first loss in three seasons under the expert coaching of Mr. M. Leighton.

Yet another year of increasing numbers in rugby saw two more teams representing the school. The 1st XV began the season well, with a successful pre-season period leading into the much more demanding Super Eight competition. Some mixed performances, including two high-scoring draws, saw the team finish fifth. The second of these draws was against Napier BHS in the Polson Banner fixture, the first time in the 120-year history of the storied Banner that there have been two draws in a row after 2023's 12-12 deadlock. A thrilling last-minute win over Hastings BHS saw the team progress to the semi-finals of the Hurricanes Cup against traditional rivals St. Patrick's, Silverstream, a match that saw one of the best performances of the season in the 30-19 win. The final was a rematch of the Feilding HS fixture from earlier in the year. Unlike the first match, while the team started well, they allowed Feilding back into the game and the final result was a close, but deserved win to Feilding, 15-14.

Bradley Tocker was selected for the NZ Schools team, Jamie Viljoen for the NZ U18 Barbarians side, while Ryder Crosswell and Clark Sutcliffe both made the NZ Māori U18 team. These four were joined by Tevita Fakahau, Alex Palazzo, and Manase Toumohuni in the Hurricanes Schools squad.

The 2nd XV began promisingly in the Super Eight competition but eventually finished fifth. In local competitions, the 4th XV won the Premier Three competition after going through the season unbeaten and playing superb rugby; the Senior Blue team won the Premier Four grade, while the Junior 5 team, who also had an unbeaten year, won Youth Division Two.

The Clay Target shooters won the annual Murray Luke Memorial Shoot in Taupo earlier in the season before getting into the regional circuit, which was again competitive and prepared the team well for tournaments during the season. For the fifth year in a row the Senior A team won the Super Eight competition, while they finished third at the NISS Championships. After finishing fourth at the SISS Championships, the next day the team of William Campbell, Declan Howell, Jacob Little, Hayden Lourie, and Ben Transom won the NZSS Championships, with Jacob Little taking the HOA points score and was second overall. Declan Howell was second in the Single Rise. A first national title since 2012 was a great way to finish an outstanding year for the team.

The smallbore shooting team finished ninth at the NZSS Nationals in Blenheim, with both Ruadhan Buckland and Alex Sharpe being selected for the North Island team. Alex was also selected for the NZ U21 team earlier in the year.

The squash team had an encouraging season, finishing fourth at the NZSS Championships. Brodie Bennett had another excellent year – he was runner-up at the Australian U17 Open, won the Oceania U17 Open Championship, and was again selected in the NZSS team.

There were again some encouraging performances from PNBHS swimmers during the year. At the NZSS Championships in Auckland, School won the relay points competition and were third in the overall points for boys' schools. Eric Wong won five individual medals in the U15 category, while Josh Carroll and Alex Willis each achieved three podium finishes in the 16 and over category. A number of school records were broken at the championships: Alex Willis in the 16 and over 100 Freestyle which was followed by Josh Carroll breaking this same record 24 hours later. Josh would go on to break four school records: the 100m freestyle as

mentioned earlier, plus the 50m Backstroke, 100m Backstroke (by two seconds), and the open 100m Individual Medley record.

Under Mr. Gibbs' expert tutelage, table tennis continues to thrive, with over 30 teams playing in the local competition. The Senior A team won the Premier Division in the local secondary schools' competition, along with three other grades. Akshay Aneesh won the Manawatu Secondary Schools title, defeating teammate Angus Bilsland in the final. At the NZSS Championships, held in Palmerston North, the Senior A team finished second in Division II for a 10th overall placing.

While tennis numbers have declined in recent years, it has been encouraging to see the senior and junior teams involved in traditional fixtures. A rain affected Super Eight tournament saw the Senior A team finish fourth, while the interschool fixture against Napier BHS was extremely close: both Senior and Junior teams were level at 3-3, and the tie was won 13-12 on countback.

The Senior A Volleyball Team had another good season. They were third at the Super Eight tournament and won the regional qualifying tournament in Palmerston North. At the NZSS Championships, the team was competing in Division I & II after gaining promotion in 2023. They finished fifth in Division II and 21st overall. Numbers involved in volleyball at school now are well over one hundred.

Mr Ross continues to drive water polo at the school, and he was again recognised at national level with his appointment to the manager's role with the NZ U15 and U17 teams. Another successful season in the Wellington Secondary School competition ensued with the senior team again taking out the title.

For the second year in a row at the time of writing there is only a small number of staff leaving at the end of the 2024 school year and I would like to thank them for their contribution to our school and our young men. Mr Cudby is leaving to take up a Deputy Principal position elsewhere, while Mr C James, Mr Langley, Mr Kensington, and Mr Liengme are all retiring. Mr Kensington has been at PNBHS for 19 years, while Mr Liengme has been at the school for 21 years. All of our departing staff

members have made an important contribution to PNBHS in and out of the classroom during their time with us.

I would like to take this opportunity to thank the Senior Management team for all their hard work during the year.

The staff of PNBHS work hard to provide so many opportunities for the young men of the school, in and out of the classroom. I would like to thank all those staff who have embraced the ethos of the school and who week in, week out, are doing their bit – in the classroom, on the side of a field, or court, or stage, or pool. We are fortunate to have such a committed staff.

We are also fortunate to have a fantastic team of non-teaching staff who play a crucial role in the operation of the school. Without the work they do the school would not be able to operate anywhere near as efficiently as it does. I would like to take this opportunity to thank them for their contribution to our team. Thank you in particular to Mr McNulty, our Property Manager, and his team. Thank you to Mr Davidson for his work at College House, the school's boarding house; to Mr Watts, Board Chair, and the BOT; to the PTA; to the Old Boys Association; to the Education Foundation Trust; and to Jake Maskill, Head Prefect, Saem Millward and Jack Trotter, Deputy Head Prefects, along with the Prefect group for all they did in 2024.

We look forward to another busy and positive year in 2025.

D M Bovey
RECTOR

PALMERSTON NORTH BOYS' HIGH SCHOOL

Analysis of Variance Report

For the year ended 31 December 2024

Student Achievement – Annual Targets

National Certificate of Educational Achievement

The school's continuing focus is to improve academic achievement levels for all students. This can often be difficult, often depending on the strength of particular cohorts, and a refusal to water programmes down to make the stats look good. Mentoring programmes for Year 11 and 12 pupils continue to have very positive outcomes.

The school does recognise that through time there will be variances within year groups. That said, the focus of our teaching staff is to use this data to motivate student's levels of achievement.

The reality between 2023 and 2024 is as follows:

NCEA	LEVEL	2023	2024	RESULT
Year 11	2	13.8%	14.0%	0.2% increase
Year 12	2	68.4%	72.8%	4.4% increase
Year 12	3	12.2%	14.9%	2.7% increase
Year 13	3	62.2%	63.2%	1.0% increase
Scholarship	1/2/3	15	26	Increase of 11

The tracking of the school's progress has been occurring since 2004.

The points of interest for our teachers and school are:

- Increases in all areas of NCEA achievement.
- The students in the Year 11 and Year 12 accelerate programmes continue to produce excellent results. Their efforts and ability are well recognised. The

programme is serving its purpose for this group of young men. The number involved in these programmes varies depending on the strength of the cohort.

- The vocational courses on offer at PNBHS continue to expand with a subsequent effect on Level 3, in particular, statistics.
- The scholarship programme continues to be affected by the number of young men in the accelerate programme who focus more on their university papers which are delivered by our staff. A strong cohort of Year 12 pupils made for improved results in 2024. The challenge is to keep them engaged in the scholarship programme in Year 13 when the university papers are more of a focus.

Literacy 2025

The school recognises that literacy is essential for successful teaching and learning to occur. Having a whole school approach to literacy, with each subject area teaching specific elements of reading and writing, is essential. Equipping students with subject-based expertise allows them to navigate the specific text types encountered in NCEA and the workplace.

Teaching literacy across the curriculum has three specific aims:

- To broaden the students command of literacy skills by giving them a range of contexts in which to use and practise their skills.
- To teach the literacy skills central to a particular subject.
- To enhance students' understanding of a particular subject and therefore, improve their confidence and motivation.

The school recognises that vocabulary is an essential component of literacy in all subjects. Measurable targets are set for the whole school.

The school used the Paul Nation Vocabulary tests as follows:

Year 9 and 10 students:	2,000-, 3,000- 5,000 - and 10,000- word tests.
Year 11, 12 and 13 students:	Academic, 10,000, and University word tests.

Students were assessed in March and November. The tests cover a comprehensive number of word families and can be used with native speakers and advanced non-native speakers. The testing process provides accurate data and enables the monitoring of students' progress.

For the junior school, the target of 5% improvement from Test 1 to Test 2 was exceeded for all four tests by Year 9 and 10 students. The biggest improvement for year 9 was the 5,000-word test, 16.3%. The biggest improvement for year 10 was the 2,000-word test, 13.6%.

Key Result Area	Objective	Strategies	Measure	Outcome	Led by
LITERACY Raising Academic Achievement.		Departments identify literacy needs of subject.	Literacy strategies implemented and informed instructional decisions made.		Alex James
	<p>Teachers to:</p> <p>1. Understand the specific literacy demands of the subject. <u>Example:</u> In a science class, teachers should recognise the need for students to understand scientific terminology, read and interpret graphs, and write reports.</p> <p>2. Model and teach subject-specific literacy. <u>Example:</u> In a history class, teachers can demonstrate how to analyse primary sources, structure essays, and use historical vocabulary accurately.</p> <p>3. Use literacy data to inform the next steps and learning needs of the students. <u>Example:</u> After a reading comprehension assessment (PAT), a teacher might identify students who struggle with inferencing and plan lessons to improve this skill.</p>	<p>1a. Collaborate with colleagues to share best practices and resources for teaching subject-specific literacy. 1b. Collaborate with the Kahui Ako Literacy team to integrate literacy strategies into your subject area.</p> <p>2a. Provide exemplars of high-quality work and deconstruct them with students. 2b. Integrate literacy instruction into regular lessons, rather than treating it as an add-on.</p> <p>3a. Use data to group students for targeted instruction and interventions. 3b. Share data with students to help them set personal literacy goal.</p> <p>Departments identify literacy needs of subject.</p>	<p>Teacher Observations Teachers note students' literacy progress during lessons.</p> <p>Feedback on Strategies Regular feedback sessions to assess progress based on literacy strategies.</p> <p>Vocabulary Test Results Monitoring improvements in vocabulary assessments.</p> <p>Written Work Analysis Reviewing students' written responses in assessments.</p> <p>Student Feedback Gathering students' opinions on their literacy learning experiences. Literacy strategies implemented and informed instructional decisions made.</p>	<p>Better Use of Literacy Strategies Teachers and students understand and use literacy strategies more effectively.</p> <p>Increased Student Confidence Students feel more confident in literacy tasks within their subjects.</p> <p>Higher Test Scores Test results, especially in vocabulary and comprehension improve.</p> <p>Greater Student Engagement Students participate more in discussions and produce better written work.</p>	

Literacy - 2025

The school acknowledges the critical role of literacy in effective teaching and learning. Adopting a whole-school approach to literacy, where each subject area integrates specific elements of reading and writing, is essential. This equips students with the subject-specific expertise needed to navigate the text types encountered in NCEA and the workplace.

Teaching literacy across the curriculum has three specific aims:

- To broaden students' command of literacy skills by providing a range of contexts in which to use and practice these skills.
- To teach the literacy skills central to each subject.
- To enhance students' understanding of each subject, thereby improving their confidence and motivation.

The school recognises that vocabulary is a fundamental component of literacy across all subjects. Measurable targets are set for the entire school.

The school utilises the Paul Nation Vocabulary tests as follows:

- Year 9 and 10 students: 2,000, 3,000, 5,000, and 10,000 word tests.
- Year 11, 12, and 13 students: 10,000 word, academic, and university word tests.

Students are assessed in March and November. These tests cover a comprehensive range of word families and are suitable for both native speakers and advanced non-native speakers. The testing process provides accurate data, enabling the monitoring of students' progress.

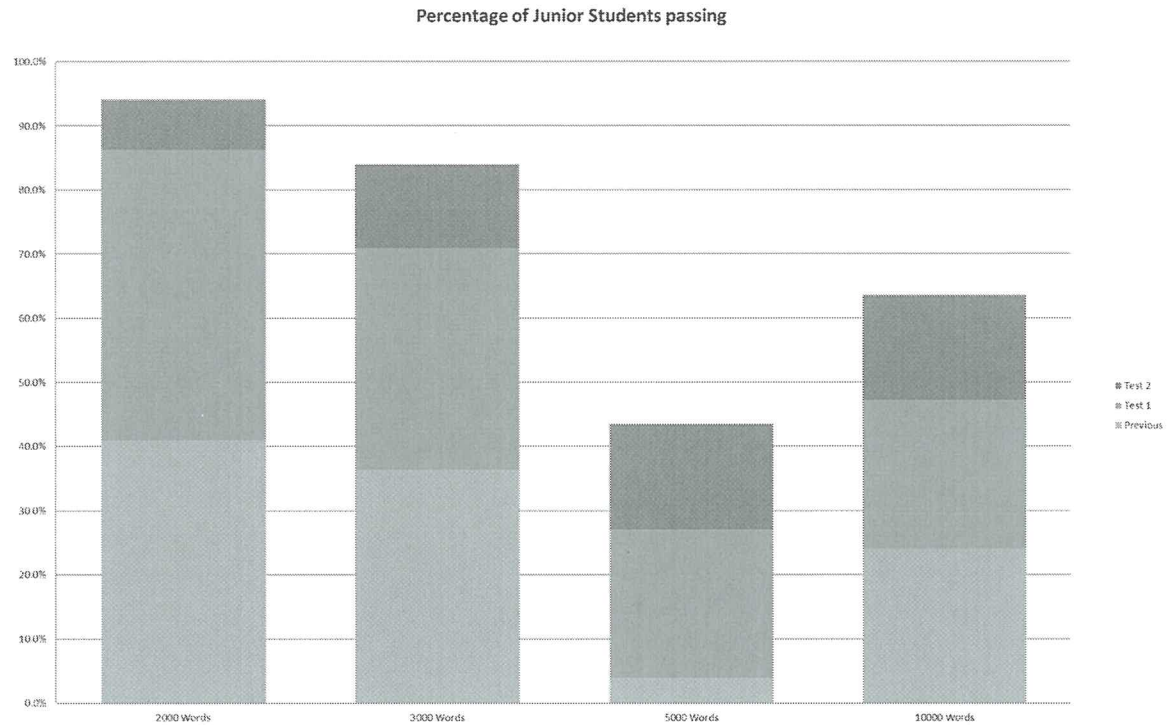
For detailed results, please refer to the appendix.

In the junior school, the target of a 5% improvement from Test 1 to Test 2 was exceeded for all four tests by Year 9 and 10 students.

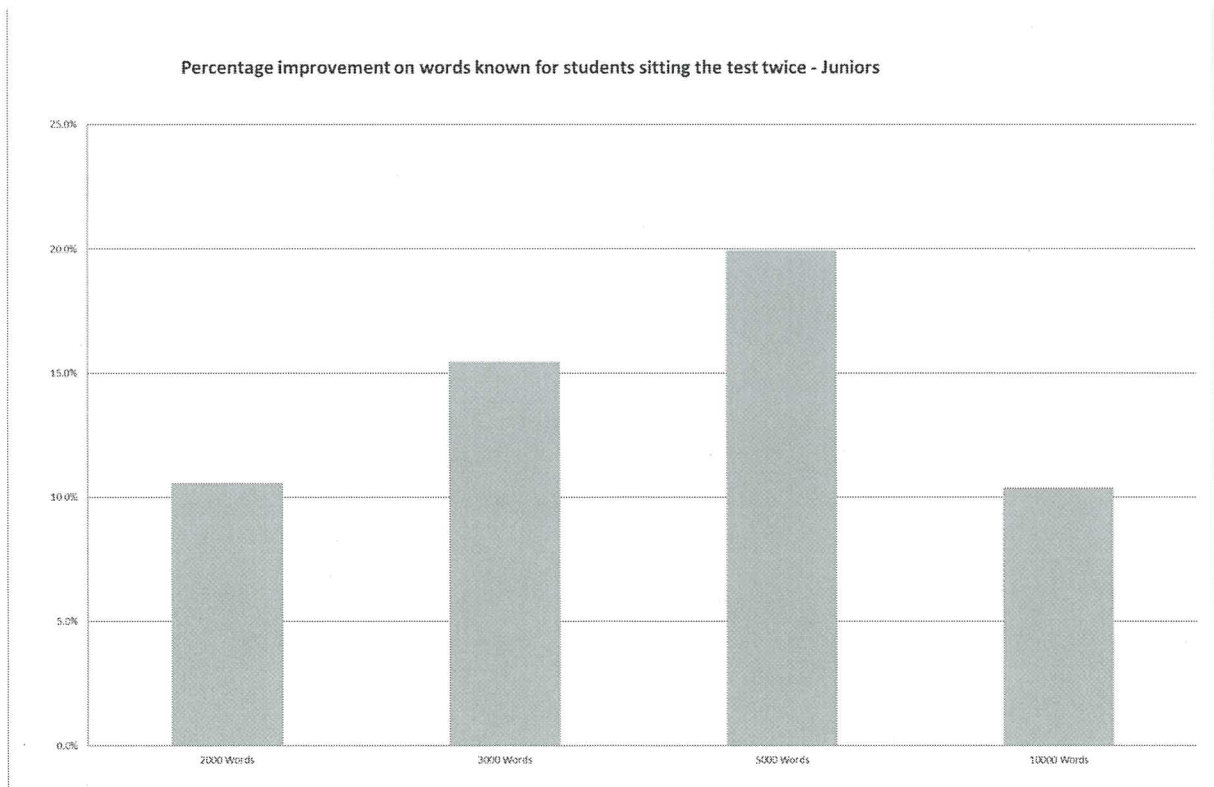
In the senior school, the target of a 5% improvement from Test 1 to Test 2 was exceeded for the Academic and University vocabulary tests by Year 11, 12 and 13 students, However, only a 4% improvement was achieved for the 10000-word test.

Junior Literacy Report – 2024

Graph to show percentage of junior students passing



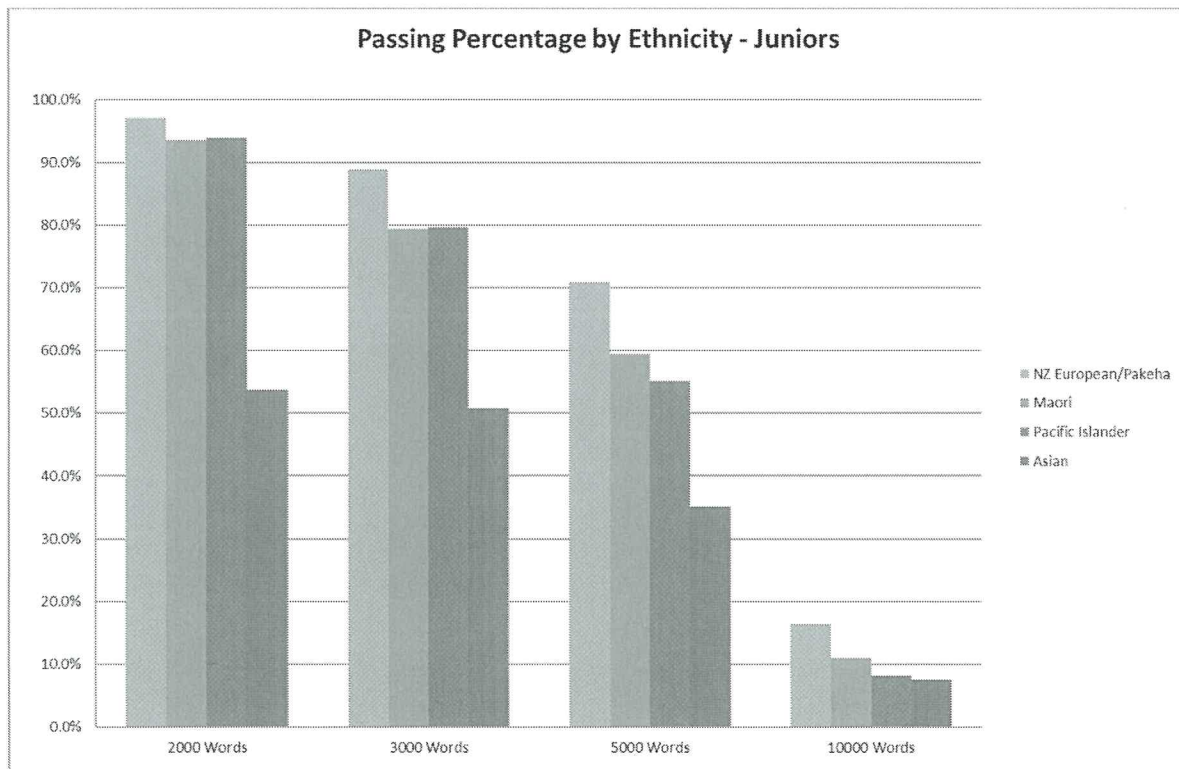
Graph to show percentage of junior students passing after sitting test twice



Vocabulary Level Performance

- The "Total" passing percentage of students passing Test 1 and Test 2 is 94.1% for 2000 words, 83.9% for 3000 words, 43.4% for 5000 words, and 63.5% for 10000 words.
- The percentage increase between Test 1 and Test 2 appears to be generally higher for students at a higher target vocabulary level. For example, students aiming for 5000 words showed a 20.0% increase, compared to 10.6% for 2000 words, 15.5% for 3000 words and 10.4% for 10000 words.

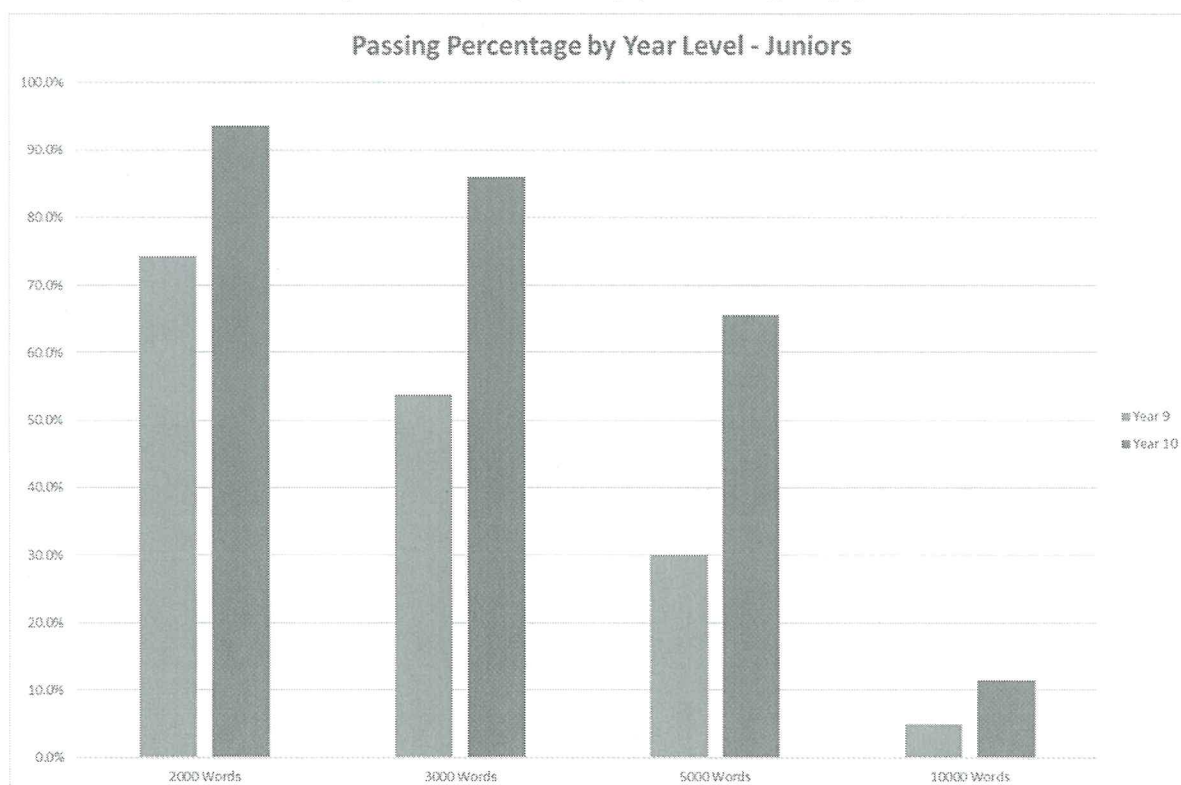
Graph to show percentage by ethnicity



Performance by Ethnicity

- At the 2000 Words level, the "Total" passing percentages are high across all ethnicities, but there are still differences. NZ European/Pakeha students have the highest "Total" passing percentage at 97.1%, followed closely by Pacific Islander at 93.9% and Maori at 93.5%. Asian students have a lower "Total" passing percentage at 53.7% compared to the other groups.
- As the vocabulary level increases to 3000 Words, the "Total" passing percentages generally decrease for all ethnic groups. NZ European/Pakeha remain the highest at 88.8%, followed by Pacific Islander at 79.6% and Maori at 79.4%. Asian students continue to have the lowest "Total" passing percentage at 50.7%.
- At the 5000 Words level, the "Total" passing percentages drop further for all ethnicities. NZ European/Pakeha have the highest at 70.9%, followed by Maori at 59.4% and Pacific Islander at 55.1%. Asian students still have the lowest "Total" passing percentage at 35.1%.
- At the highest vocabulary level of 10000 Words, the "Total" passing percentages are considerably lower for all ethnic groups. NZ European/Pakeha have the highest at 16.4%, followed by Maori at 11.0%, Asian at 7.5%, and Pacific Islander with the lowest at 8.2% at this level.

Graph to show passing percentage by year level

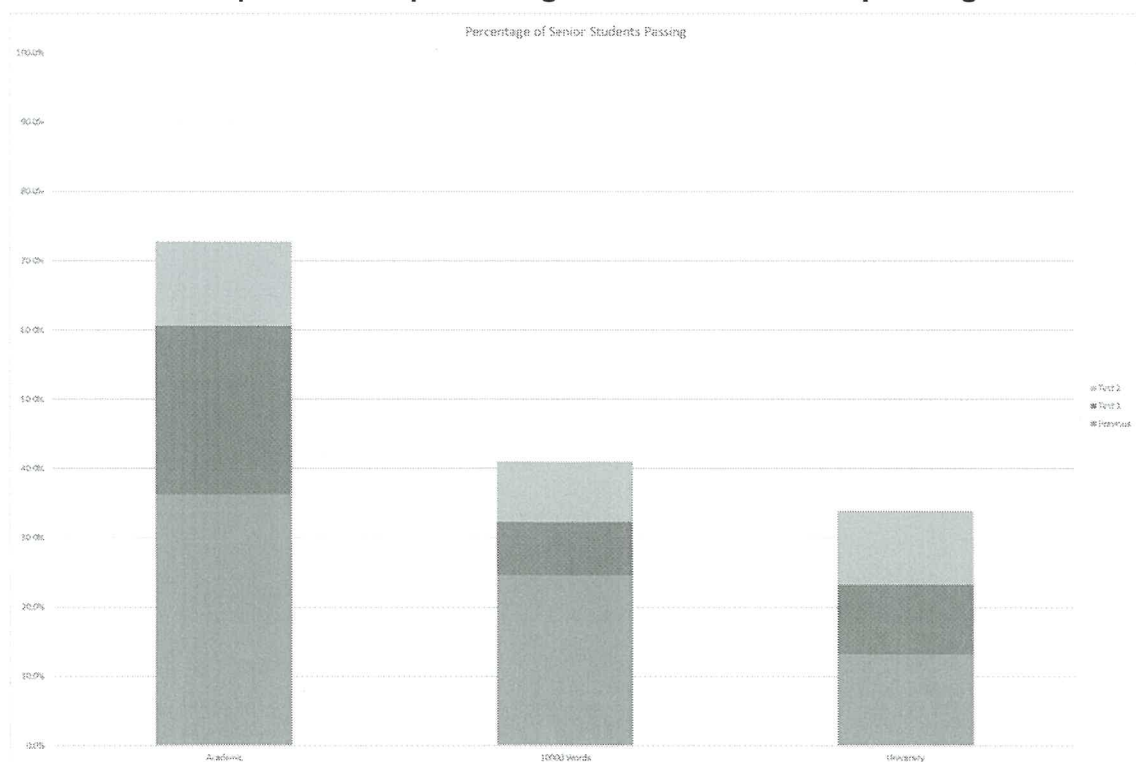


Analysis by Year Level

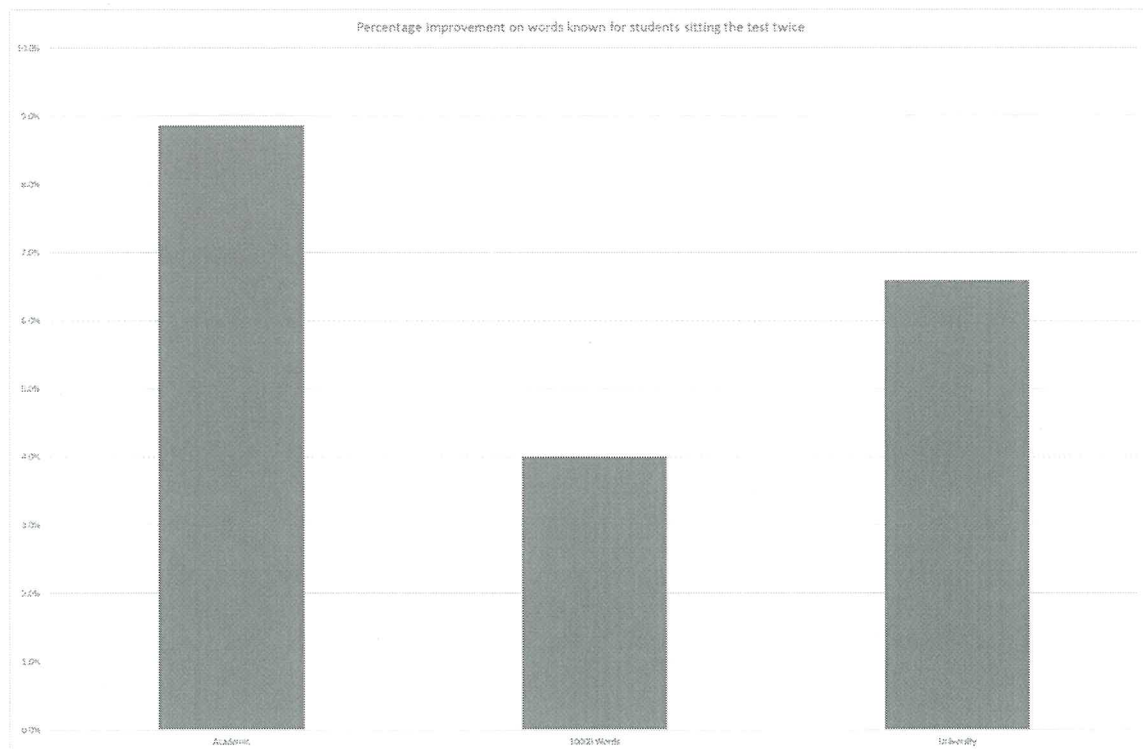
- Year 10 exhibits a higher total passing percentage compared to Year 9 across the assessed vocabulary levels. The "Total" passing percentage represents the proportion of students who passed either Test 1 or Test 2.
- At the 2000-vocabulary level, Year 10 has a 96.6% total pass rate, while Year 9 has 85.5%.
- At the 3000-vocabulary level, Year 10 shows a 91.6% total pass rate, compared to 71.9% for Year 9.
- At the 5000-vocabulary level, Year 10 achieves a 76.5% total pass rate, whereas Year 9 has 49.0%.
- At the 10000-vocabulary level presented, Year 10 has a 18.4% total pass rate, while Year 9 has a 8.8%.
- The total passing percentage by year level indicates that Year 10 students demonstrate a higher overall success rate on the vocabulary tests compared to Year 9 students across the different vocabulary levels. The total passing percentage underscores the benefit of the multiple testing opportunities in increasing the number of students who achieve a passing grade in both year groups.

Senior Literacy Report – 2024

Graph to show percentage of senior students passing



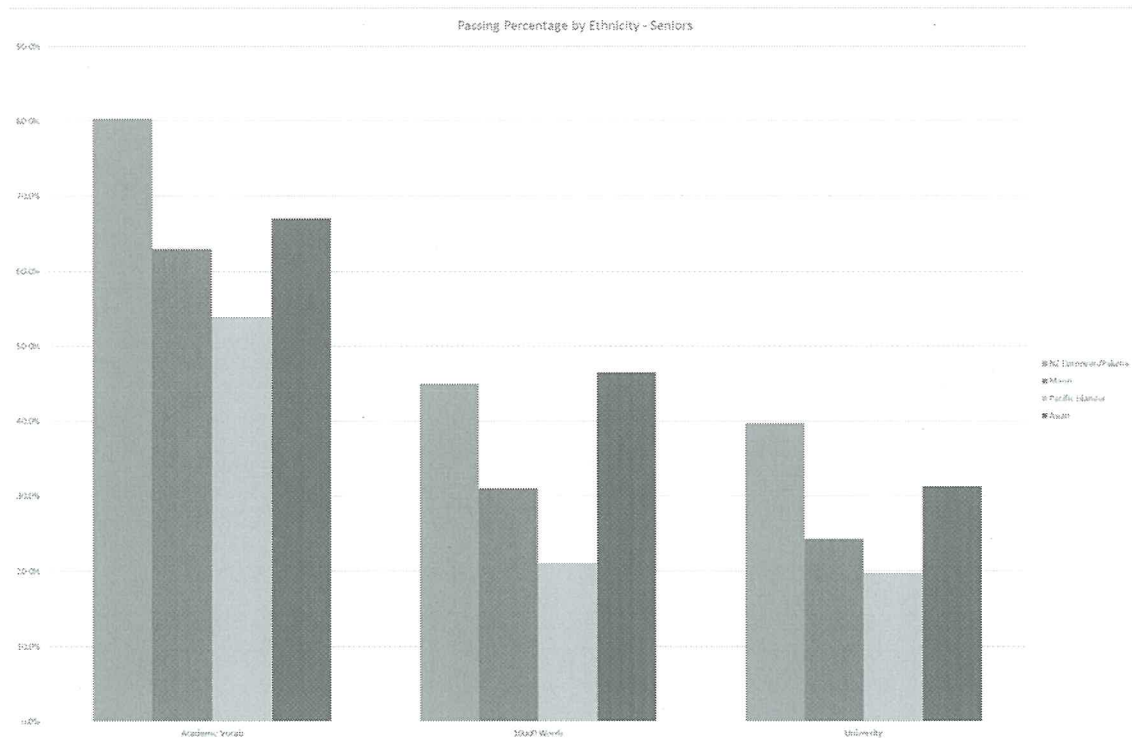
Graph to how percentage improvement on words known for students sitting the test twice



Analysis by Vocabulary Level

- **Academic Vocabulary:** The data suggests that while the total passing percentage for the academic vocabulary list is the highest at 72.8%, the percentage increase for students who sat the test twice is moderate at 8.9%. This could indicate that students generally perform well on this list, but there isn't a substantial improvement upon retesting for those who initially didn't pass.
- **10000 Words:** This vocabulary level shows a significantly lower total passing percentage of 41.0%. The percentage increase for students retaking the test is also the lowest at 4.0%. This highlights a potential difficulty with this specific vocabulary set and a lack of significant improvement upon retesting.
- **University:** The total passing percentage for the university-level vocabulary is 33.9%, the lowest among the three categories. However, the percentage increase for students who took the test twice is 6.6%, which is higher than that of the "10000 Words" category. This might suggest that while challenging initially, students who engage with this vocabulary again show a better rate of improvement.

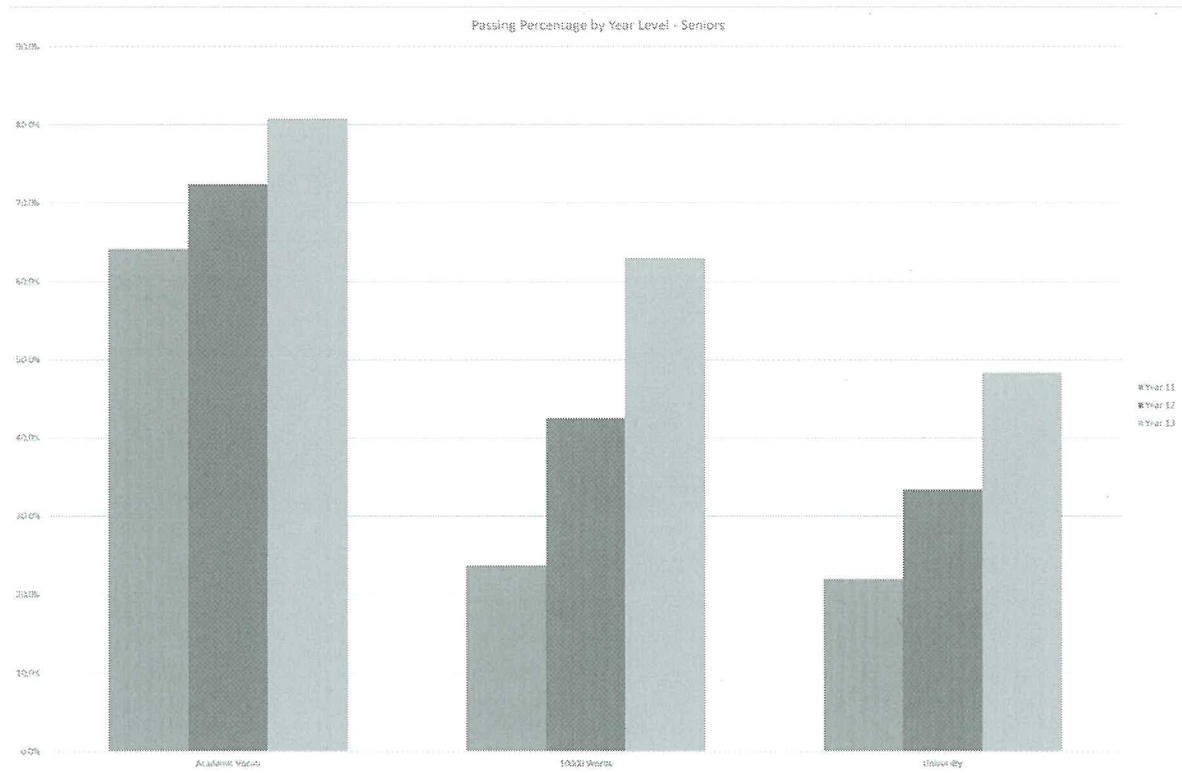
Graph showing passing percentage by ethnicity - Seniors



Analysis by Ethnicity

- **NZ European/Pakeha:** This group generally demonstrates the highest passing percentages across all three vocabulary levels. The improvement for those who sat the test twice varies, but overall, they tend to perform better initially.
- **Maori:** The data indicates lower passing percentages for Maori students across all vocabulary levels compared to NZ European/Pakeha. The improvement for those who sat the test twice also varies but generally appears lower than their NZ European/Pakeha counterparts.
- **Pacific Islander:** This ethnic group shows the lowest passing percentages across all three vocabulary levels. The improvement for students retaking the tests also seems to be the lowest among all ethnic groups. This suggests a significant area needing attention.
- **Asian:** Asian students show passing percentages that are generally higher than Maori and Pacific Islander students but typically lower than NZ European/Pakeha students. The improvement for those who retook the tests is moderate.

Graph showing passing percentage by year level – Seniors



Analysis by Year Level

- **Year 11:** Year 11 students generally have the lowest passing percentages across all vocabulary levels. This is expected as they are the least experienced in senior studies and have only seen the test twice.
- **Year 12:** There is an improvement in passing percentages for Year 12 students compared to Year 11 across all vocabulary levels.
- **Year 13:** Year 13 students typically show the highest passing percentages across all vocabulary levels. However, it's worth noting the varying levels of improvement for those who sat the test twice within each year level.

PALMERSTON NORTH BOYS' HIGH SCHOOL

Evaluation of the School's Student' Progress and Achievement Report For the year ended 31 December 2024

Student Progress and Achievement

Year 9 and Year 10 PAT Data – Reading Comprehension and Mathematics

In recent years PAT data had indicated a very concerning drop in the literacy levels in particular of our incoming students. The 2025 Year 9 cohort have 'bucked' this trend showing much greater reading comprehension skills than the 2024 Year 9 cohort.

It is pleasing to note the improvement made in both reading comprehension and mathematics by the 2024 Year 9 cohort, which is detailed below.

Reading Comprehension

The table below shows a summary of PAT Reading Comprehension scores for the 2024 Year 9 and 2025 Year 10 cohort.

Reading Comprehension Year 9 - start of year				Reading Comprehension Year 10 - start of year			
2024	% PNBHS	Number	% National	2025	% PNBHS	Number	% National
Stanine 1	6%	21	4%	Stanine 1	2%	6	4%
Stanine 2	25%	30	19%	Stanine 2	15%	23	19%
Stanine 3		63		Stanine 3		34	
Stanine 4	57%	90	54%	Stanine 4	57%	62	54%
Stanine 5		57		Stanine 5		92	
Stanine 6		65		Stanine 6		67	
Stanine 7	9%	19	19%	Stanine 7	25%	53	19%
Stanine 8		16		Stanine 8		44	
Stanine 9	4%	14	4%	Stanine 9	2%	9	4%
Mean Stanine 4.5 (5)				Mean Stanine 5.3 (5)			

Very pleasing progress has been made in terms of this key skill with a significant reduction in students below the expected level for their age (stanine 1 – 3 = 31% in 2024 and 17% in 2025) while the percentage of students above the expected level for their age has more than doubled (stanine 7 – 9 = 13% in 2024 and 27% in 2025).

The 2025 Year 9 cohort are much stronger in reading comprehension than the 2024 Year 9 cohort, as shown in the table below – 2025 group has a mean stanine of 5.3 compared to 4.5 for the 2024 Year 9 cohort.

Reading Comprehension			
Year 9 - start of year			
2025	% PNBHS	Number	% National
Stanine 1	2%	6	4%
Stanine 2	13%	15	19%
Stanine 3		36	
Stanine 4	62%	65	54%
Stanine 5		93	
Stanine 6		82	
Stanine 7	20%	35	19%
Stanine 8		42	
Stanine 9	3%	12	4%
Mean Stanine 5.3 (5)			

Mathematics

PAT data from the mathematics test show that our Year 9 cohorts in both 2024 and 2025 had better mathematical ability than the national figures.

Mathematics			
Year 9 - start of year			
2024	% PNBHS	Number	% National
Stanine 1	1%	3	4%
Stanine 2	12%	7	19%
Stanine 3		41	
Stanine 4	60%	76	54%
Stanine 5		87	
Stanine 6		87	
Stanine 7	23%	61	19%
Stanine 8		33	
Stanine 9	5%	19	4%
Mean Stanine 5.5 (5)			

Mathematics			
Year 10 - Term 1 2025			
2025	% PNBHS	Number	% National
Stanine 1	1%	4	4%
Stanine 2	7%	5	19%
Stanine 3		25	
Stanine 4	56%	72	54%
Stanine 5		67	
Stanine 6		86	
Stanine 7	28%	69	19%
Stanine 8		45	
Stanine 9	7%	29	4%
Mean Stanine 5.8 (5)			

The 2024 Year 9 cohort have progressed in Mathematics with a decrease in the percentage of students below the expected level for their age (stanine 1 – 3 = 13% in 2024 and 8% in 2025) and an increase in the percentage of students above the expected level for their age (stanine 7 – 9 = 28% in 2024 and 35% in 2025).

Mathematics			
Year 9 - start of year			
2025	% PNBHS	Number	% National
Stanine 1	1%	2	4%
Stanine 2	10%	8	19%
Stanine 3		30	
Stanine 4	60%	60	54%
Stanine 5		95	
Stanine 6		71	
Stanine 7	22%	47	19%
Stanine 8		37	
Stanine 9	7%	28	4%
Mean Stanine 5.6 (5)			

The 2025 Year 9 cohort have a similar mathematical ability to the 2024 Year 9 cohort – mean stanine of 5.5 in 2024 and a mean stanine of 5.6 in 2025.

Literacy and Numeracy Common Assessments

From 2024 successfully achieving the Literacy (reading and writing) and Numeracy assessments was a pre-requisite in order to gain any level of NCEA qualification.

As of March 2025:

Year 11 – 81% have achieved Numeracy and 75% have achieved Literacy

Year 12 – 87.5% have achieved Numeracy and 83.6% have achieved Literacy

Year 13 – 96.9% have achieved Numeracy and 92% have achieved Literacy

Year 11, 12 and 13 NCEA Data

NCEA	LEVEL	2024	2023	RESULT
Year 11	Level 2	14.3%	14.1%	Increase 0.2
Year 12	Level 2	72.8%	68.7%	Increase 4.1
Year 12	Level 3	14.9%	12.5%	Increase 2.4
Year 13	Level 3	64.4%	67.1%	Decrease 2.7
Year 13	University Entrance	46.2%	50.2%	Decrease 4

NCEA results for 2024 were mixed. The increase at NCEA Level 2 is pleasing. However, the decrease at NCEA Level 3 and University Entrance are concerning. The results for accelerated students fluctuate annually as the number of young men in the programme is not fixed as a proportion of each year level. The increase in diversity of courses, especially those assessed through industry-based unit standards, and the growing number of student enrolments in those programmes, has impacted NCEA Level 3 and University

Entrance results. While the drop in the percentage of students gaining University Entrance is disappointing, destination data informs us that only approximately 30% of our school leavers enrol in university study directly from school.

PALMERSTON NORTH BOYS' HIGH SCHOOL

Kiwisport Funding Statement

For the year ended 31 December 2024

Availability of Sporting Opportunities

The Sports Co-ordinator liaises with outside organisations with Sport Manawatu being the main community based organisation and other schools that we have long -standing relationships with. The school has active relationships with community organisations that either offer students sporting opportunities directly or administer sporting opportunities for students.

Most of these links include the use of community or club facilities. These links assist the students to continue their sporting interest after leaving school.

Sporting links include the following sports: athletics, badminton, basketball, boxing, bowls, canoe polo, clay target shooting, cricket, croquet, cross country, cycling, football, golf, hockey, indoor cricket, Ki O Rahi, motocross, mountain biking, orienteering, rugby, skiing, squash, swimming, table tennis, tennis, touch, volleyball, and waterpolo.

The school offers 28 sports, this is maintained yearly, and staff are committed to the areas where they have an interest. All new students are informed of their options; students have opportunities to play at their skill level. The Sports Co-ordinator provides an administrative service to this network of sports.

Student Participation

With 72% of students involved in sport, this school aims to maintain this participation by offering sporting opportunities for all skill levels. School teams compete either locally or outside the region to get the most suitable competition. By offering this variety of sports students are more likely to remain in a sport where they are competitive or get enjoyment. The Sports Co-ordinator organises the sporting fixtures outside the region.

Kiwisport Funding Received for the 2024 Year: \$45,342 (2023: \$23,740)

PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Human Resources

As at 31 December 2024

STAFF	2024	2023
Teaching	133	142
Administration and Support	45	48
Hostel	13	14
	<hr/>	<hr/>
	191	204
	<hr/>	<hr/>

(Includes full and part-time staff)

STUDENTS

Roll number at 1 March

Year 9	387	424
Year 10	416	373
Year 11	365	393
Year 12	359	340
Year 13	272	241
	<hr/>	<hr/>
	1,799	1,771
	<hr/>	<hr/>

The School was open during the year for the following number of half days

380	380
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PALMERSTON NORTH BOYS' HIGH SCHOOL

Statement of Physical Resources

As at 31 December 2024

BUILDINGS AND GROUNDS

The school buildings comprise:

- Eight classroom blocks (includes workshops, science laboratories and art rooms)
- Eleven relocatable classrooms
- Administration/Library/Staffroom block
- Hall/Drama Block
- New Gymnasium & Weights Room
- Old Gymnasium/Memorial Gallery
- Aquatic Sports Centre
- Eight artificial surface tennis courts
- Cricket Pavilion/Jubilee Room
- Groundsman Shed
- Small Garage
- Rugby Garage
- Six Maintenance garages
- Grandstand/Changing facilities
- Caretaker's House
- Tennis Pavilion
- Bicycle Security Area
- Rental Houses (2)
- Speirs Centre (Auditorium and Music Suite)
- Covered Canteen Area

College House buildings comprise Main Dormitory Block, The Colquhoun Wing, The O'Connor Wing, The Hart Dining Hall, Laundry, Music Suite, x2 Weights Rooms, Murray House and the properties at 105 and 109 North Street.

The school occupies 7.8 hectares of land which have been developed to include:

- Two artificial cricket pitches
- Two rugby fields
- Two soccer fields
- Tennis Courts (as above)
- Multipurpose grass area
- Eight cricket practice lanes

The ownership of the School buildings (with the exception of P3, P4, P5, Block O, Aquatic Sports Centre, the Tennis Pavilion, the rental houses, the Covered Canteen Area, 50% of the Speirs Centre and the College House buildings) and land is vested in the Ministry of Education. The School Board is responsible for their property management.

The buildings are of differing ages and require various degrees of maintenance management.

The school has access (thanks to the Palmerston North City Council) to Coronation Park, Alexander Park, Monrad Park and Ongley Park. It also has a contract governing the use of Waihiko Park. The school leases the Queen Elizabeth College fields during the winter sports season.

PALMERSTON NORTH BOYS' HIGH SCHOOL

Good Employer Disclosure

For the year ended 31 December 2024

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Regular communications with all staff.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We have an EEO policy and a staff member as the point of contact.</i>
How do you practise impartial selection of suitable qualified persons for appointment?	<i>We select the most suitable person for any role.</i>
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	<i>A significant number of staff are involved in the Te Ahu o te Reo Maori ki te Taiuru programme, which provides both Maori and non-Maori staff the opportunity to develop their Te Reo skills</i> <i>Our Maori staff do not know how to answer these questions, however: when asked, they suggested their requirements were the same as everybody else's.</i>
How have you enhanced the abilities of individual employees?	<i>Professional development opportunities: general, subject specific and targeted PLD.</i>
How are you recognising the employment requirements of women?	<i>A number of our female teaching staff have flexibility around their timetables which helps them in terms of childcare.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Providing support.</i>

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

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

PALMERSTON NORTH BOYS' HIGH SCHOOL

How We Give Effect to Te Tiriti O Waitangi

As at 31 December 2024

- Te Tiriti o Waitangi is recognised and embedded in school policies and decision making (see below).
- A relationship with Rangitāne has been developed primarily through the Kahui Ako. Some PNBHS staff members are involved in an intensive Professional Development programme facilitated by Rangitāne and will bring the knowledge they gain back to school to share with their colleagues.
- New students and whānau are welcomed with a pōwhiri at the beginning of the school year.
- Teachers in the ten Within School Teacher positions (through the Kahui Ako) are focused on Mātauranga Māori and/or literacy and numeracy as part of the Review of Achievement Standards. This work will contribute to the wider teaching staff understanding of Mātauranga Māori and strategies to lift the achievement of Māori learners so they can achieve the NCEA literacy and numeracy co-requisites.
- Te reo Māori is offered as a subject at every year level and Māori Performing Arts is an NCEA level subject for students in Years 11, 12 and 13. Both of these subject areas have experienced considerable growth in student numbers in recent years.
- All Year 9 students study Te Ao Māori as part of the core module programme. This is focused on an introduction to tikanga Māori and te ao Māori.
- The Dean of Māori Student Achievement supports Māori students and their teachers to raise student achievement.
- Through the Year 9 Haka Challenge, a highlight of the school year, all young men learn the school haka and are introduced to the tikanga and protocols of haka.
- Heads of Department report on the achievement of Māori students in their subject and the strategies developed to support their progress and achievement.
- A large number of teaching staff learning and using te reo Māori.
- Opportunities for appropriate co-curricular opportunities have been developed, for example kapa haka (Super Eight, Te Piringa), Nga Manu Korero speech competition, Ki o Rahi, Whakairo, Mau Rākau.
- The Pūhoro programme supports student achievement in science and mathematics.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Palmerston North Boys' High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Palmerston North Boys' High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori.
achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Palmerston North Boys' High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Palmerston North Boys' High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Palmerston North Boys' High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hapaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account akonga contexts (NELP Priority 6).

Participation

Palmerston North Boys' High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with NELP Objective 1: Learners at the Centre, Objective 2: Barriers Free Access, and Objective 3: Quality Teaching and Leadership.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PALMERSTON NORTH BOYS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Palmerston North Boys' High School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 28, 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 the Statement of Cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 27 June 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.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Report from the Rector, Analysis of variance, Evaluation of the School's Students' Progress and Achievement, Kiwisport, Statement of Human Resources, Statement of Physical Resources, Good Employer Disclosure, and Giving Effect To Te Tiriti O Waitangi, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand