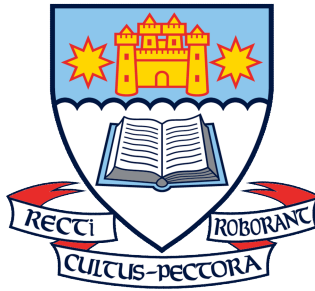


# OTAGO BOYS HIGH SCHOOL



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

### School Directory

**Ministry Number:** 377

**Principal:** Mr Richard Hall

**School Address:** 2 Arthur Street, Dunedin, New Zealand

**School Postal Address:** P O Box 11, Dunedin, New Zealand

**School Phone:** (03) 477 5527

**School Email:** [school.sec@obhs.school.nz](mailto:school.sec@obhs.school.nz)

### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Mr Richard Hall	Rector	Ex Officio	
Mr Malcolm Couling	Parent Representative	Elected	Mar-25
Ms Melanie Piri	Parent Representative	Elected	Mar-25
Mrs Kate Anderson	Parent Representative	Elected	Mar-25
Dr Maria Zammit	Staff Representative	Elected	Mar-25
Mark Kirkland	Parent Representative	Elected	Mar-25
Peter Kindiak	Parent Representative	Co-Opted	Mar-25
Freddie Hore	Student Representative	Elected	Sept-24

### Accountant / Service Provider:



### Auditor

Deloitte

# OTAGO BOYS HIGH SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2024

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# Otago Boys High School

## Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

**Mark Kirkland**

Barrister

Full Name of Presiding Member

Signature of Presiding Member

Date:

26/5/25

Richard John Lancelot Hall.

Full Name of Principal

Signature of Principal

Date:

26/5/26

# Otago Boys High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>							
Government Grants	2	9,417,087	9,074,778	9,497,854	9,417,087	9,074,778	9,497,854
Locally Raised Funds	3	2,081,084	2,133,032	2,320,385	2,382,957	2,133,032	2,697,007
Interest		113,304	70,000	84,744	122,336	70,000	90,616
Gain on Sale of Property, Plant and Equipment		3,635	-	7,065	3,635	-	7,065
Hostel	4	2,349,484	2,373,206	2,312,417	2,349,484	2,373,206	2,312,417
<b>Total Revenue</b>		<b>13,964,594</b>	<b>13,651,016</b>	<b>14,222,465</b>	<b>14,275,499</b>	<b>13,651,016</b>	<b>14,604,959</b>
<b>Expense</b>							
Locally Raised Funds	3	1,458,448	1,477,959	1,455,218	1,503,454	1,477,959	1,698,509
Hostel	4	2,217,165	2,289,338	2,173,898	2,217,165	2,289,338	2,173,898
Learning Resources	5	7,330,417	7,254,824	7,163,012	7,333,387	7,254,824	7,171,649
Administration	6	668,009	629,132	689,720	735,505	629,132	734,199
Interest		13,352	12,770	12,384	13,352	12,770	12,384
Property	7	1,956,936	2,230,954	1,788,241	1,958,460	2,230,954	1,789,641
Loss on Disposal of Property, Plant and Equipment		11,141	-	373	20,576	-	373
<b>Total expense</b>		<b>13,655,468</b>	<b>13,894,977</b>	<b>13,282,846</b>	<b>13,781,899</b>	<b>13,894,977</b>	<b>13,580,653</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>309,126</b>	<b>(243,961)</b>	<b>939,619</b>	<b>493,600</b>	<b>(243,961)</b>	<b>1,024,306</b>
<b>Other Comprehensive Revenue and Expense</b>							
<i>Item that will not be reclassified to surplus(deficit)</i>							
Gain on equity investment revaluations		-	-	-	3,641	-	3,952
<b>Total other comprehensive revenue and expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,641</b>	<b>-</b>	<b>3,952</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>309,126</b>	<b>(243,961)</b>	<b>939,619</b>	<b>497,241</b>	<b>(243,961)</b>	<b>1,028,258</b>

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

# Otago Boys High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024	School	2023	2024	Group	2023
		Actual	2024 Budget (Unaudited)	Actual	Actual	2024 Budget (Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
<b>Equity at 1 January</b>		5,918,362	5,968,208	4,945,841	6,737,426	5,968,208	5,676,266
Total comprehensive revenue and expense for the year		309,126	(243,961)	939,619	497,241	(243,961)	1,028,258
Contribution - Furniture and Equipment Grant		53,049	-	32,902	53,049	-	32,902
<b>Equity at 31 December</b>		<b>6,280,537</b>	<b>5,724,247</b>	<b>5,918,362</b>	<b>7,287,717</b>	<b>5,724,247</b>	<b>6,737,426</b>
Accumulated comprehensive revenue and expense		6,280,537	5,724,247	5,918,362	7,284,076	5,724,247	6,733,474
Reserves		-	-	-	3,641	-	3,952
<b>Equity at 31 December</b>		<b>6,280,537</b>	<b>5,724,247</b>	<b>5,918,362</b>	<b>7,287,717</b>	<b>5,724,247</b>	<b>6,737,426</b>
<b>Reserve Movements Analysis</b>							
<b>Accumulated comprehensive revenue and expense</b>							
Balance at 1 January		5,918,362	5,968,208	4,945,841	6,735,738	5,968,208	5,678,530
Contribution - Furniture and Equipment Grant		53,049	-	32,902	53,049	-	32,902
Surplus/(deficit) for the year		309,126	(243,961)	939,619	493,600	(243,961)	1,024,306
Balance 31 December		<b>6,280,537</b>	<b>5,724,247</b>	<b>5,918,362</b>	<b>7,282,388</b>	<b>5,724,247</b>	<b>6,735,738</b>
<b>Equity investment revaluation reserves</b>							
Balance at 1 January		-	-	-	1,688	-	(2,264)
Net change in fair value		-	-	-	3,641	-	3,952
Balance 31 December		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,329</b>	<b>-</b>	<b>1,688</b>
<b>Total equity</b>		<b>6,280,537</b>	<b>5,724,247</b>	<b>5,918,362</b>	<b>7,287,717</b>	<b>5,724,247</b>	<b>6,737,426</b>

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

# Otago Boys High School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	8	1,309,908	1,683,987	1,759,646	1,810,475	1,683,987	2,048,623
Accounts Receivable	9	768,571	588,801	589,323	784,948	588,801	589,722
GST Receivable (Hostel)		22,855	64,207	64,207	25,150	64,207	65,495
Prepayments		127,315	42,158	42,158	127,315	42,158	42,158
Investments	10	1,669,055	797,120	797,120	1,669,055	797,120	797,120
Funds receivable for Capital Works Projects	18	295,225	-	199,367	295,225	-	199,367
		4,192,929	3,176,273	3,451,821	4,712,168	3,176,273	3,742,485
<b>Current Liabilities</b>							
GST Payable (School)		765	-	-	766	-	-
Accounts Payable	12	847,988	1,097,857	1,132,839	868,337	1,097,857	1,138,781
Borrowings	13	120,359	62,400	62,400	120,359	62,400	62,400
Revenue Received in Advance	14	548,670	638,596	653,982	548,670	638,596	653,982
Provision for Cyclical Maintenance	15	54,725	82,556	82,556	54,725	82,556	82,556
Finance Lease Liability	16	63,486	45,199	43,747	63,486	45,199	43,747
Funds held in Trust	17	324,261	256,509	256,509	324,261	256,509	256,509
Funds held for Capital Works Projects	18	70,334	-	-	70,334	-	-
		2,030,588	2,183,117	2,232,033	2,050,938	2,183,117	2,237,975
<b>Working Capital Surplus/(Deficit)</b>		2,162,341	993,156	1,219,788	2,661,230	993,156	1,504,510
<b>Non-current Assets</b>							
Investments	10	-	686,661	686,661	84,108	686,661	784,416
Property, Plant and Equipment	11	4,207,380	4,174,579	4,224,053	4,631,563	4,174,579	4,660,640
		4,207,380	4,861,240	4,910,714	4,715,671	4,861,240	5,445,056
<b>Non-current Liabilities</b>							
Borrowings	13	-	57,959	120,359	-	57,959	120,359
Provision for Cyclical Maintenance	15	30,096	44,639	44,639	30,096	44,639	44,639
Finance Lease Liability	16	59,088	27,551	47,142	59,088	27,551	47,142
		89,184	130,149	212,140	89,184	130,149	212,140
<b>Net Assets</b>		6,280,537	5,724,247	5,918,362	7,287,717	5,724,247	6,737,426
<b>Equity:</b>							
Accumulated comprehensive revenue and expense		6,280,537	5,724,247	5,918,362	7,282,388	5,724,247	6,733,474
Equity investment revaluation reserves		-	-	-	5,329	-	1,688
<b>Total equity</b>		6,280,537	5,724,247	5,918,362	7,287,717	5,724,247	6,737,426

# Otago Boys High School

## Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		2,393,524	2,174,374	2,605,062	2,393,524	2,174,374	2,605,062
Locally Raised Funds		1,591,402	1,798,072	2,090,005	1,877,276	1,798,450	2,278,077
Hostel		2,249,116	2,373,206	2,234,623	2,249,116	2,373,206	2,234,623
International Students		309,332	300,500	312,908	309,332	300,500	312,908
Goods and Services Tax (net)		42,118	-	(61,779)	41,111	1,288	(75,057)
Payments to Employees		(2,421,720)	(2,434,063)	(2,438,277)	(2,428,290)	(2,434,063)	(2,440,027)
Payments to Suppliers		(4,355,215)	(4,298,126)	(3,338,974)	(4,444,623)	(4,304,068)	(3,436,849)
Interest Paid		(13,352)	(12,770)	(12,384)	(13,352)	(12,770)	(12,384)
Interest Received		134,644	70,000	60,198	134,665	70,021	84,744
Net cash from / (to) the Operating Activities		(70,151)	(28,807)	1,451,382	118,759	(33,062)	1,551,097
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,635	-	7,065	3,635	-	7,065
Purchase of Property Plant & Equipment (and Intangibles)		(165,607)	(152,936)	(404,256)	(156,574)	(152,936)	(415,085)
Purchase of Investments		(185,274)	-	(456,089)	(171,627)	(297,466)	(462,974)
Net cash from / (to) the Investing Activities		(347,246)	(152,936)	(853,280)	(324,566)	(450,402)	(870,994)
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		53,049	-	32,902	53,049	-	35,936
Finance Lease Payments		(65,218)	(30,883)	(35,936)	(65,218)	(18,139)	(49,100)
Repayment of Loans		(62,400)	(62,400)	(62,400)	(62,400)	(62,400)	(62,400)
Funds Administered on Behalf of Other Parties		42,228	199,367	(104,341)	42,228	199,367	(104,341)
Net cash from / (to) Financing Activities		(32,341)	106,084	(169,775)	(32,341)	118,828	(179,905)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(449,738)</b>	<b>(75,659)</b>	<b>428,327</b>	<b>(238,148)</b>	<b>(364,636)</b>	<b>500,198</b>
Cash and cash equivalents at the beginning of the year	8	1,759,646	1,759,646	1,331,319	2,048,623	2,048,623	1,548,425
<b>Cash and cash equivalents at the end of the year</b>	8	<b>1,309,908</b>	<b>1,683,987</b>	<b>1,759,646</b>	<b>1,810,475</b>	<b>1,683,987</b>	<b>2,048,623</b>

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

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

# Otago Boys High School

## Notes to the Group Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Otago Boys High 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 Otago Boys High School Group (the 'Group') consists of Otago Boys High School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Basis of Consolidation**

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

###### **Subsidiaries**

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

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

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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



**Measurement Base**

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

**Presentation Currency**

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

**Specific Accounting Policies**

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

**Critical Accounting Estimates And Assumptions**

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

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

**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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

**Useful lives of property, plant and equipment**

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

**Critical Judgements in applying accounting policies**

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

**Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the Group. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

**Recognition of grants**

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

### *Consolidation of entities*

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 26.

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

## **d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Investments**

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

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

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

**i) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	100 years
Board Owned Buildings	100 years
Furniture and equipment	10 years
Information and communication technology	2–7 years
Motor vehicles	8 years
Textbooks	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **j) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

**k) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

**l) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**m) 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 Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

**n) Funds Held in Trust**

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

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

**o) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such these transactions are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

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

**o) Shared Funds**

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

**p) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, 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 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**q) Financial Instruments**

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

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

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

**r) 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 Group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	2,263,992	2,117,778	2,618,270	2,263,992	2,117,778	2,618,270
Teachers' Salaries Grants	6,013,009	5,900,000	5,833,871	6,013,009	5,900,000	5,833,871
Use of Land and Buildings Grants	1,079,445	1,020,000	1,016,323	1,079,445	1,020,000	1,016,323
Other Government Grants	60,641	37,000	29,390	60,641	37,000	29,390
	9,417,087	9,074,778	9,497,854	9,417,087	9,074,778	9,497,854

## 3. Locally Raised Funds

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>						
Fees for Extra Curricular Activities	941,963	839,796	797,760	941,963	839,796	797,760
Donations and Bequests	258,861	336,500	531,174	555,001	336,500	901,187
Fundraising & Community Grants	54,519	78,150	139,369	54,519	78,150	139,369
Trading	254,407	273,000	264,262	254,407	273,000	264,262
Other Revenue	267,978	305,086	318,263	273,711	305,086	324,872
International Student Fees	303,356	300,500	269,557	303,356	300,500	269,557
	2,081,084	2,133,032	2,320,385	2,382,957	2,133,032	2,697,007
<b>Expenses</b>						
Extra Curricular Activities Costs	989,098	1,013,509	964,114	989,098	1,013,509	964,114
Trading	248,905	263,000	272,770	248,905	263,000	272,770
Fundraising and Community Grant Costs	21,434	15,000	44,643	66,440	15,000	287,934
Other Locally Raised Funds Expenditure	24,901	18,200	13,999	24,901	18,200	13,999
International Student - Employee Benefits - Salaries	104,037	95,500	91,641	104,037	95,500	91,641
International Student - Other Expenses	70,073	72,750	68,051	70,073	72,750	68,051
	1,458,448	1,477,959	1,455,218	1,503,454	1,477,959	1,698,509
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	622,636	655,073	865,167	879,503	655,073	998,498

Social Sciences trip to Europe - During 2024 a group of students travelled to Europe. The trip was fully funded by parents and fundraising with a total income of \$290,657 and consisted of 5 staff and parents and 27 students. The total expenses were \$285,693 and contributed to educational achievement by allowing students to obtain knowledge of the Otago Battalions, WW1 Experiences and the Ancient Greek World.

International Marketing trip to Asia - During 2024 the International Director travelled to Tokyo, Osaka & Bangkok (October) & Hong Kong & China (March) to attend Agent Workshops and Liaise with Education NZ Staff in Beijing & Shanghai as part of recruiting international students to OBHS. The cost of the trips was \$21,295 and was fully funded by the surplus from international student fees.

Rector trip to UK International Boys' Conference - During 2024 the Rector travelled to the UK for said conference to gain insights into how other Boys' Schools run around the world. This was funded by the Principal's Wellbeing fund from MOE. The trips also included meeting Old Boys' in London for a small function.

## 4. Hostel Revenue and Expenses

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>						
Hostel Fees	2,112,458	2,115,606	2,050,346	2,112,458	2,115,606	2,050,346
Other Revenue	105,360	89,000	101,015	105,360	89,000	101,015
Student Contributions	131,666	168,600	161,056	131,666	168,600	161,056
	2,349,484	2,373,206	2,312,417	2,349,484	2,373,206	2,312,417
<b>Expenses</b>						
Other Hostel Expenses	1,174,202	1,277,010	1,166,909	1,174,202	1,277,010	1,166,909
Depreciation	78,064	65,000	69,834	78,064	65,000	69,834
Employee Benefit - Salaries	964,899	947,328	937,155	964,899	947,328	937,155
	2,217,165	2,289,338	2,173,898	2,217,165	2,289,338	2,173,898
<b>Surplus/ (Deficit) for the year Hostel</b>	132,319	83,868	138,519	132,319	83,868	138,519

## 5. Learning Resources

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	282,642	246,101	254,953	282,642	246,101	254,953
Information and Communication Technology	38,509	95,600	51,833	38,509	95,600	51,833
Employee Benefits - Salaries	6,734,109	6,572,393	6,594,967	6,734,109	6,572,393	6,594,967
Staff Development	42,290	78,000	40,286	42,290	78,000	40,286
Depreciation	189,977	200,000	188,624	192,947	200,000	197,261
Other Learning Resource Expenses	42,890	62,730	32,349	42,890	62,730	32,349
	7,330,417	7,254,824	7,163,012	7,333,387	7,254,824	7,171,649

## 6. Administration

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	19,511	10,000	8,888	22,196	10,000	11,638
Board Fees and Expenses	6,485	7,500	13,119	6,485	7,500	13,119
Operating Lease	2,550	600	707	2,550	600	707
Legal Fees	11,785	8,000	32,168	11,785	8,000	32,168
Other Administration Expenses	120,385	120,152	109,383	177,039	120,152	147,070
Employee Benefits - Salaries	418,958	397,000	452,814	425,528	397,000	454,564
Insurance	82,219	80,000	66,688	83,012	80,000	67,480
Service Providers, Contractors and Consultancy	6,116	5,880	5,953	6,910	5,880	7,453
	668,009	629,132	689,720	735,505	629,132	734,199

## 7. Property

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	-	-	-	-	-	-
Cyclical Maintenance Provision	(17,474)	64,030	9,027	(17,474)	64,030	9,027
Heat, Light and Water	144,428	152,000	149,964	144,428	152,000	149,964
Rates	55,377	60,400	54,020	56,901	60,400	55,420
Repairs and Maintenance	262,048	490,800	130,730	262,048	490,800	130,730
Use of Land and Buildings	1,079,445	1,020,000	1,016,323	1,079,445	1,020,000	1,016,323
Employee Benefits - Salaries	152,999	286,860	161,942	152,999	286,860	161,942
Other Property Expenses	280,113	156,864	266,235	280,113	156,864	266,235
	1,956,936	2,230,954	1,788,241	1,958,460	2,230,954	1,789,641

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



## 8. Cash and Cash Equivalents

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,309,908	1,683,987	1,759,646	1,810,475	1,683,987	2,048,623
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	1,309,908	1,683,987	1,759,646	1,810,475	1,683,987	2,048,623

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

### The following notes should be used where applicable:

Of the \$1,309,908 Cash and Cash Equivalents, \$70,334 is held by the Group on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,309,908 Cash and Cash Equivalents, \$554,670 of Revenue Received in Advance is held by the Group, as disclosed in note 14. This includes \$66,638 of unspent grant funding is held by the Group. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 9. Accounts Receivable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	155,154	58,403	23,943	171,531	58,403	24,321
Receivables from the Ministry of Education	10,401	115	35,097	10,401	115	35,097
Interest Receivable	16,789	38,129	38,129	16,789	38,129	38,150
Teacher Salaries Grant Receivable	586,227	492,154	492,154	586,227	492,154	492,154
	768,571	588,801	589,323	784,948	588,801	589,722
Receivables from Exchange Transactions	171,943	96,532	62,072	188,320	96,532	62,471
Receivables from Non-Exchange Transactions	596,628	492,269	527,251	596,628	492,269	527,251
	768,571	588,801	589,323	784,948	588,801	589,722

## 10. Investments

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset						
Short-term Bank Deposits	1,669,055	797,120	797,120	1,669,055	797,120	797,120
	1,669,055	797,120	797,120	1,669,055	797,120	797,120
Non-current Asset						
Long-term Bank Deposits	-	686,661	686,661	-	686,661	686,661
Equity Investments	-	-	-	84,108	-	97,755
	-	686,661	686,661	84,108	686,661	784,416
Total Investments	1,669,055	1,483,781	1,483,781	1,753,163	1,483,781	1,581,536

## 11. Property, Plant and Equipment

### GROUP

	Opening Balance (Net Book Value)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2024</b>						
Land	400,000	-	-	-	-	<b>400,000</b>
Buildings	1,106,389	-	-	-	(13,899)	<b>1,092,490</b>
Hostel	2,503,236	87,663	-	-	(78,064)	<b>2,512,835</b>
Furniture and Equipment	294,172	44,099	-	-	(50,609)	<b>287,662</b>
Information and Communication Technology	103,489	11,939	(2,941)	-	(27,471)	<b>85,016</b>
Motor Vehicles	129,248	5,100	(9,435)	-	(28,497)	<b>96,416</b>
Textbooks	9,691	3,529	-	-	(2,725)	<b>10,495</b>
Plant & Machinery	21,648	-	-	-	(217)	<b>21,431</b>
Leased Assets	81,516	96,904	-	-	(66,263)	<b>112,157</b>
Library Resources	11,251	5,795	(720)	-	(3,265)	<b>13,061</b>
	<b>4,660,640</b>	<b>255,029</b>	<b>(13,096)</b>	<b>-</b>	<b>(271,010)</b>	<b>4,631,563</b>

### GROUP

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	400,000	-	<b>400,000</b>	400,000	-	<b>400,000</b>
Buildings	1,314,575	(222,085)	<b>1,092,490</b>	1,314,575	(208,186)	<b>1,106,389</b>
Building Improvements	-	-	-	-	-	-
Hostel	3,666,070	(1,153,235)	<b>2,512,835</b>	3,585,963	(1,082,727)	<b>2,503,236</b>
Furniture and Equipment	1,123,710	(836,048)	<b>287,662</b>	1,083,606	(789,434)	<b>294,172</b>
Information and Communication Technology	417,690	(332,674)	<b>85,016</b>	409,761	(306,272)	<b>103,489</b>
Motor Vehicles	310,177	(213,761)	<b>96,416</b>	318,555	(189,307)	<b>129,248</b>
Textbooks	29,985	(19,490)	<b>10,495</b>	26,456	(16,765)	<b>9,691</b>
Plant & Machinery	21,739	(308)	<b>21,431</b>	21,739	(91)	<b>21,648</b>
Leased Assets	231,025	(118,868)	<b>112,157</b>	194,038	(112,522)	<b>81,516</b>
Library Resources	103,719	(90,658)	<b>13,061</b>	104,609	(93,358)	<b>11,251</b>
	<b>7,618,690</b>	<b>(2,987,127)</b>	<b>4,631,563</b>	<b>7,459,302</b>	<b>(2,798,662)</b>	<b>4,660,640</b>

### SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2024</b>						
Buildings	1,106,389	-	-	-	(13,899)	<b>1,092,490</b>
Hostel	2,503,236	87,663	-	-	(78,064)	<b>2,512,835</b>
Furniture and Equipment	294,172	44,099	-	-	(50,609)	<b>287,662</b>
Information and Communication Technology	97,985	11,939	(2,941)	-	(24,719)	<b>82,264</b>
Motor Vehicles	119,813	5,100	-	-	(28,497)	<b>96,416</b>
Textbooks	9,691	3,529	-	-	(2,725)	<b>10,495</b>
Leased Assets	81,516	96,904	-	-	(66,263)	<b>112,157</b>
Library Resources	11,251	5,795	(720)	-	(3,265)	<b>13,061</b>
	<b>4,224,053</b>	<b>255,029</b>	<b>(3,661)</b>	<b>-</b>	<b>(268,041)</b>	<b>4,207,380</b>

### SCHOOL

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,314,575	(222,085)	<b>1,092,490</b>	1,314,575	(208,186)	<b>1,106,389</b>
Hostel	3,666,070	(1,153,235)	<b>2,512,835</b>	3,585,963	(1,082,727)	<b>2,503,236</b>
Furniture and Equipment	1,123,710	(836,048)	<b>287,662</b>	1,083,606	(789,434)	<b>294,172</b>
Information and Communication Technology	387,478	(305,214)	<b>82,264</b>	379,549	(281,564)	<b>97,985</b>
Motor Vehicles	310,177	(213,761)	<b>96,416</b>	305,077	(185,264)	<b>119,813</b>
Textbooks	29,985	(19,490)	<b>10,495</b>	26,456	(16,765)	<b>9,691</b>
Leased Assets	231,025	(118,868)	<b>112,157</b>	194,038	(112,522)	<b>81,516</b>
Library Resources	103,719	(90,658)	<b>13,061</b>	104,609	(93,358)	<b>11,251</b>
	<b>7,166,739</b>	<b>(2,959,359)</b>	<b>4,207,380</b>	<b>6,993,873</b>	<b>(2,769,820)</b>	<b>4,224,053</b>

The net carrying value of furniture and equipment held under a finance lease is \$112,517 (2023: \$81,516)

#### 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.

## 12. Accounts Payable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	191,214	522,444	522,444	211,563	522,444	528,386
Accruals	22,438	10,405	10,405	22,438	10,405	10,405
Employee Entitlements - Salaries	599,390	534,282	569,264	599,390	534,282	569,264
Employee Entitlements - Leave Accrual	34,946	30,726	30,726	34,946	30,726	30,726
	847,988	1,097,857	1,132,839	868,337	1,097,857	1,138,781
Payables for Exchange Transactions	847,988	1,097,857	1,132,839	868,337	1,097,857	1,138,781
	847,988	1,097,857	1,132,839	868,337	1,097,857	1,138,781

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	120,359	62,400	62,400	120,359	62,400	62,400
	120,359	62,400	62,400	120,359	62,400	62,400
Loans due after one year	-	57,959	120,359	-	57,959	120,359
Total Loans	120,359	120,359	182,759	120,359	120,359	182,759

The Group has borrowings at 31 December 2024 of \$120,359 (31 December 2023 \$182,759). This loan is from the ANZ Bank for the purpose of hostel refurbishment. The loan is unsecured, non-interest bearing (being part of a set-off arrangement) and the loan is payable in equal monthly instalments of \$5,200.

## 14. Revenue Received in Advance

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	62,283	2,702	18,088	62,283	2,702	18,088
International Student Fees in Advance	218,524	212,548	212,548	218,524	212,548	212,548
Hostel Fees in Advance	100,829	201,197	201,197	100,829	201,197	201,197
Other revenue in Advance	167,034	222,149	222,149	167,034	222,149	222,149
	548,670	638,596	653,982	548,670	638,596	653,982

## 15. Provision for Cyclical Maintenance

	2024 Actual \$	School and Group 2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	127,195	127,195	122,118
Increase to the Provision During the Year	(17,474)	64,030	9,027
Use of the Provision During the Year	(24,900)	(64,030)	(3,950)
Provision at the End of the Year	84,821	127,195	127,195
Cyclical Maintenance - Current	54,725	82,556	82,556
Cyclical Maintenance - Non current	30,096	44,639	44,639
	84,821	127,195	127,195

The school's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan.

## 16. Finance Lease Liability

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	72,894	50,000	49,684	72,894	50,000	49,684
Later than One Year and no Later than Five Years	63,884	35,000	50,254	63,884	35,000	50,254
Future Finance Charges	(14,204)	(12,250)	(9,049)	(14,204)	(12,250)	(9,049)
	122,574	72,750	90,889	122,574	72,750	90,889
<b>Represented by</b>						
Finance lease liability - Current	63,486	45,199	43,747	63,486	45,199	43,747
Finance lease liability - Non-current	59,088	27,551	47,142	59,088	27,551	47,142
	122,574	72,750	90,889	122,574	72,750	90,889

## 17. Funds held in Trust

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	324,261	256,509	256,509	324,261	256,509	256,509
	324,261	256,509	256,509	324,261	256,509	256,509

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

## 18. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 8, and includes retentions on the projects, if applicable.

### School and Group

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	Closing Balances \$
Grandstand Roof #210189	(199,367)	123,521	(219,379)	-	(295,225)
Moe Project 210189 A	-	70,334	-	-	70,334
Pool Universal Bathroom Project (220300)	-	113,720	(113,720)	-	-
Totals	(199,367)	307,575	(333,099)	-	(224,891)

### Represented by:

Funds Held on Behalf of the Ministry of Education	70,334
Funds Receivable from the Ministry of Education	(295,225)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	Closing Balances \$
Grandstand Roof #210189	51,490	1,198,357	(1,449,214)	-	(199,367)
Totals	51,490	1,198,357	(1,449,214)	-	(199,367)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(199,367)

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation (School)

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,365	3,145
<i>Leadership Team</i>		
Remuneration	1,336,416	1,304,463
Full-time equivalent members	10	10
Total key management personnel remuneration	1,339,781	1,307,608

There are (7) members of the Board excluding the Principal. The Board had held (include 8 number of meetings) full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	200 - 210
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	0	0

### 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	18.00	21.00
110 - 120	13.00	12.00
120 - 130	3.00	3.00
130 - 140	1.00	1.00
	35.00	37.00

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

School	2024 Actual \$0	2023 Actual \$0
Total	nil	nil
Number of People		

## 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

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

## 23. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$54,934 (2023:\$274,313) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Grandstand Roof #210189	54,934
<b>Total</b>	<b>54,934</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

### (b) Operating Commitments

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

- (a) lease for phone rental beginning January 2024;
- (b) Painting of Hostel in 2024

	2024 Actual \$	2023 Actual \$
No later than One Year	-	52,636
Later than One Year and No Later than Five Years	-	69,610
Later than Five Years	-	-
	-	122,246

Phone lease payments have been included in 2024 as a finance lease. Painting of Hostel is included in prepayments and took place over the 2024-25 summer holidays.

## 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 \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,309,908	1,683,987	1,759,646	1,810,475	1,683,987	2,048,623
Receivables	768,571	588,801	589,323	784,948	588,801	589,722
Investments - Term Deposits	1,669,055	1,483,781	1,483,781	1,669,055	1,483,781	1,483,781
<b>Total financial assets measured at amortised cost</b>	<b>3,747,534</b>	<b>3,756,569</b>	<b>3,832,750</b>	<b>4,264,478</b>	<b>3,756,569</b>	<b>4,122,126</b>

### Financial liabilities measured at amortised cost

Payables	847,988	1,097,857	1,132,839	868,337	1,097,857	1,138,781
Borrowings - Loans	120,359	120,359	182,759	120,359	120,359	182,759
Finance Leases	122,574	72,750	90,889	122,574	72,750	90,889
<b>Total financial liabilities measured at amortised cost</b>	<b>1,090,921</b>	<b>1,290,966</b>	<b>1,406,487</b>	<b>1,111,270</b>	<b>1,290,966</b>	<b>1,412,429</b>

### Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	-	-	-	84,108	-	97,755
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Fair value estimation

Equity investments held have been revalued to the quoted value at year end.

25. Events After Balance Date

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

26. Investment in Subsidiaries

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

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2024	2023	2024	2023
The Otago Boys' High School Foundation	Promote education, learning and development of Otago Boys High School Students	Dunedin, New Zealand	100%	100%	-	-

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

27. Comparatives

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





## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Otago Boys High School (the Group). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the Group on his behalf.

#### Opinion

We have audited the financial statements of the Group on pages 2 to 21, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024 and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 May 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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





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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

A handwritten signature in blue ink, appearing to read "MHL".

Mike Hawken  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand



# OTAGO BOYS' HIGH SCHOOL ANALYSIS OF VARIANCE - ANNUAL GOALS YEAR 2024

**NELP:** The connection of the Target to the national NELP priorities.

**OBHS Strategic Plan:** The connection of the Target to our school Strategic Plan.

**TARGET:** the specific outcome we want in 2024. **THROUGH:** the specific actions we will take to get there; **TOOLS:** the school-wide or community wide tools we will use or develop; **RESULTING IN:** what outcome we will have; **COMPLETED/INCOMPLETE:** did we get there, if not what is still to do?

**COMMENT:** the commentary on how we did or did not achieve the target, with specific examples.

NELP 1: LEARNERS AT THE CENTRE – Identify and respond to learner strengths, progress and needs.					
OBHS Strategic Plan – ACADEMIC - High Expectations, high achievement					
TARGET	THROUGH	TOOLS	RESULTING IN	C/I	COMMENT
Deliver the OBHS junior curriculum	<p>Support of HoD/TiC's from SLT to:</p> <p>Continue re-write of Yr 9 and 10 Curriculum Units, using the OBHS Curriculum model and templates.</p> <p>Use of new National Curriculum Frameworks where they exist or are being developed, especially local curriculum and Mātauranga Māori.</p> <p>Connections to local and national curriculum associations (i.e NZATE) encouraged and discussed.</p> <p>Implementation of 0-8 marking schedule across</p>	<p>Internal PLD</p> <p>SLT Support</p> <p>National Curriculum where available</p> <p>HoD/TiC Meetings</p> <p>Staff Feedback</p>	<p>A consistent and coherent curriculum framework aimed at the OBHS boys.</p> <p>Support through improved frameworks for teachers to deliver the appropriate curriculum.</p> <p>Better Yr 9 and 10 data for schoolwide analysis and targeted support.</p> <p>Established an ASPIRE group - Top 10% GPA at Yr 9 and 10. Improved Yr 13 NCEA and UE results.</p> <p>Setting up priority groups to achieve excellent educational outcomes in Yrs 11 - 13.</p> <p>Led to Term 4 school wide ToD that covered; The Science of Learning: Learning and Behaviour Breakthroughs for Boys <b>Growth Culture</b> Structured Literacy <b>Literacy Connections</b></p>	C	<p>A strong success. The OBHS Curriculum model has been taken from conceptual design, tested, re-worked and implemented across the school. Feedback from staff integrated into their units alongside new national curriculum expectations.</p> <p>Strong links to local curriculum and Mātauranga Māori.</p> <p>New OBHS curriculum model supported by 0-8 assessment for learning design. Excellent data collection, consistency across the school and more meaningful and better understood reporting to parents.</p> <p>ASPIRE group created using 0-8 assessment data and a programme run.</p> <p>Greater clarity for parents from the previous curriculum levels. This is mainly due to a clarity of language.</p> <p>Engagement with the new OBHS curriculum overall shows an upward trend.</p> <ul style="list-style-type: none"> <li>• All students are showing higher effort levels in 2024 compared to 2023.</li> <li>• Māori and Pasifika students' progress has not improved in line with their increased effort.</li> </ul>

	all departments in Yrs 9 and 10. New NCEA Level 1 curriculum implemented through new assessments. Students actively supported to achieve well.		which meant improved teacher development and connection.		<ul style="list-style-type: none"> <li>Day boys have the strongest growth in both effort and progress. <ul style="list-style-type: none"> <li>Effort improved from <b>3.71</b> to <b>3.79</b>, showing an increase in engagement.</li> <li>Progress also improved slightly from <b>3.54</b> to <b>3.60</b>, aligning with the higher effort levels.</li> </ul> </li> <li>Yr 10 2024: Key Year 10 Insights: <ul style="list-style-type: none"> <li>Māori students showed the most significant improvement in both effort and progress, while Pasifika students saw a decline in both effort and progress, highlighting a potential disengagement issue.</li> <li>Day boys had the most consistent growth across both effort and progress. <ul style="list-style-type: none"> <li>Effort increased from <b>3.72</b> to <b>3.77</b>, reflecting continued engagement.</li> <li>Progress remained steady at <b>3.58</b> in 2023 and <b>3.59</b> in 2024.</li> </ul> </li> </ul> </li> </ul> <p>The data has been used by our Dean's, SENCO, and DR as Leader of Curriculum to decide readiness for the CAA's, to identify key groups (Pasifika Yr 11 in 2025).</p>
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**NELP 2: BARRIER FREE ACCESS** – Ensure sound foundation skills through high level literacy and numeracy practices

**OBHS Strategic Plan – ACADEMIC - High Expectations, high achievement**

TARGET	THROUGH	TOOLS	RESULTING IN	C/I	COMMENT
Support all Priority learners to achieve excellent educational outcomes.  Naming of priority groups; Māori Pasifika	Appointment of Numeracy and Literacy Coordinators to support departments.  Data tracking in Yrs 9-10 using the 0-8, PAT, EASTTL with a focus on priority groups.	Writer's Toolbox  OBHS Yr 9 paragraph  Staff meetings PLD on corequisite	Improved teacher practice.  Sharing of 'good practice' examples in briefings.  Identification of Yr 10 and 11 students who are 'ready' and 'not ready' groups for the CAA. <ul style="list-style-type: none"> <li>0-8 assessment data in Yr10 to identify</li> <li>Analysis of 2023 CAA trial results</li> <li>Teacher judgement</li> </ul>	C	Well above Literacy and Numeracy CAA results and co-requisite results from trial year and well up on national data.  Decision made to purchase for 2025 updated PAT test, to go online to get the information quicker. Upload to KAMAR, share with the whole staff. Expectation is that we are further along earlier with our new students.  Writer's Toolbox used well, especially in SS/English. Hostel Yr 9 and 10 used in prep. Less well used in Senior school.

<p>Learning Support</p>	<p>Development of robust Literacy and Numeracy programmes in the Junior school.</p> <p>Targeted pre CAA exam student sessions.</p> <p>Coordination with Mercy Hospital Pasifika homework club. Teacher support at School House.</p> <p>Data disaggregated to priority groups.</p> <p>Update and centralise academic enrolment information on KAMAR for new students</p>	<p>Change to TT structure</p> <p>University of Otago College of Education</p> <p>KAMAR data tracking</p> <p>0-8 assessment structure change</p>	<p>Shifting the senior timetable for selected groups leading into the CAA.</p> <p>Boys with special exam conditions will have their support targeted to help with processes and not just content. Using a laptop etc.</p> <p>Achievement above the national average Literacy and Numeracy results for boys, especially priority boys.</p>	<p>Interesting challenges with AI in the Senior school, particularly Yr 13. Change in OBHS AI policy for 2025.</p> <p>Definite improvement in our results and staff handled the increased focus and structural changes of the CAA's very well. All of the learnings will be taken into 2025.</p> <div data-bbox="1503 379 2159 767"><p>2023 and 2024 CAA National vs OBHS Data- Year 10</p><table border="1"><thead><tr><th>Category</th><th>National Data 2023</th><th>National Data 2024</th><th>OBHS Year 10 Data 2023</th><th>OBHS Year 10 Data 2024</th></tr></thead><tbody><tr><td>Literacy co-requisite: Reading</td><td>71</td><td>70</td><td>75</td><td>81</td></tr><tr><td>Literacy co-requisite: Writing</td><td>66</td><td>66</td><td>39.5</td><td>77</td></tr><tr><td>Numeracy co-requisite</td><td>65</td><td>55</td><td>84</td><td>78</td></tr></tbody></table></div> <p>Otago Boys' High School (OBHS) Year 10 Performance (2023 vs 2024):</p> <ul style="list-style-type: none"><li>○ Reading improved from 75% to 81%, a 6% increase.</li><li>○ Writing saw a major <b>improvement from 39.5% to 77%</b>.</li><li>○ Numeracy slightly decreased from 84% to 78%, a 6% decline.</li></ul> <p>Key Comparisons</p> <ul style="list-style-type: none"><li>● OBHS Year 10 students outperformed the national averages in all areas in 2024, showing strong improvements in reading and writing.</li><li>● National numeracy results declined sharply (from 65% to 55%), whereas OBHS students still maintained a relatively high numeracy rate (78%), despite a small drop.</li><li>● <b>The biggest improvement was in OBHS writing, increasing from 39.5% to 77%, suggesting significant</b></li></ul>	Category	National Data 2023	National Data 2024	OBHS Year 10 Data 2023	OBHS Year 10 Data 2024	Literacy co-requisite: Reading	71	70	75	81	Literacy co-requisite: Writing	66	66	39.5	77	Numeracy co-requisite	65	55	84	78
Category	National Data 2023	National Data 2024	OBHS Year 10 Data 2023	OBHS Year 10 Data 2024																				
Literacy co-requisite: Reading	71	70	75	81																				
Literacy co-requisite: Writing	66	66	39.5	77																				
Numeracy co-requisite	65	55	84	78																				

					<p><b>progress in writing support or engagement.</b></p> <p><u>Conclusion</u></p> <ul style="list-style-type: none"> <li>● OBHS Year 10 students made significant progress in literacy, particularly in writing, while national literacy results remained mostly stable.</li> <li>● Numeracy results dropped both nationally and at OBHS, but the national decline was more pronounced.</li> <li>● OBHS continues to perform above national averages, demonstrating strong academic outcomes, particularly in literacy.</li> </ul>
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**NELP 1: LEARNERS AT THE CENTRE –Places of learning inclusive and free from discrimination**

**OBHS Strategic Plan - SCHOOL CULTURE - A Safe Place First**

TARGET	THROUGH	TOOLS	RESULTING IN	C/I	COMMENT
Opportunity for student voice and student ownership of the school.	<p>Use of Assemblies - Prominent Values assemblies in Yrs 9 - 10.</p> <p>Social media posts that show our values being supported by the boys.</p> <p>OBHS Action Research into Good Man attitudes.</p> <p>Prominent support of gender issues.</p> <p>Permission to attend the Mosque on Fridays.</p>	<p>Assemblies tie in with Old Boys' Foundation</p> <p>Stymie</p> <p>The school flag</p> <p>Gay Straight Alliance</p> <p>Christian Group</p> <p>Muslim Students</p>	<p>Goal setting and enhanced feedback to students</p> <p>Story telling Wednesdays, staff sessions highlighting a wide range of positive student actions.</p> <p>Good Man assembly with guest speaker Callum Bruce (Māori All Black).</p> <p>Values badges awarded for Yrs 9 and 10, positive postcards.</p> <p>Prefect selection round 2.</p> <p>Students celebrating students.</p> <p>Prefects team, wider leadership recognition.</p> <p>Celebration of Good Men, not just Sports Men.</p> <p>Assemblies, House assemblies.</p> <p>Student led Friends First programme.</p>	C	<p>Evidence of student support culture through increased cultural performances and House competitions. OBHS Got Talent, the bench press competition and the Cultural showcase were all delivered by students.</p> <p>Values badges were given out in 4 separate assemblies, culminating with the awarding of Honours badges in Junior Prizegiving. Increased participation by staff in writing positive postcards.</p> <p>'Hoops Army' support expanded to be more than just 1st XV. Significant presence at the 1st XI Hockey final (which we won on penalty strokes!).</p> <p>Gay Straight Alliance has raised awareness of gender issues and given a range of students a safe place to ask questions and to speak.</p> <p>The creation of a student-led, staff supported Christian group was welcomed. All newcomers were encouraged.</p>

					<p>Stymie data shows students are using it, mainly in the Junior school, which is pleasing. Analysis shows patterns related to vaping and to minor disagreements. Issues can be sorted when they are small and students seem to understand this. More maturity shown in the reporting.</p> <p>OBHS Action research into Good Man attitudes supported our involvement in the 4-school Dunedin Community of Practice, looking into the issue of sexual violence. High level of Board and staff support. Staff offered two opportunities to attend workshops.</p>
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**NELP 1: LEARNERS AT THE CENTRE –Places of learning inclusive and free from discrimination**

**OBHS Strategic Plan - SCHOOL CULTURE - A Safe Place First**

TARGET	THROUGH	TOOLS	RESULTING IN	C/I	COMMENT
Responsible Sexual Citizenship	<p>Community of Practice with 3 other schools.</p> <p>Engagement with University of Auckland.</p> <p>Attendance at the IBSC Conference.</p> <p>Health curriculum updated.</p> <p>Support for the OBHS/OGHS 'Friends First' programme.</p>	<p>Local and national experts</p> <p>Combining ideas with other single sex schools</p> <p>IBSC resources and evidence</p>	<p>Shared experiences and leadership of a significant societal issue.</p> <p>Involvement of the Boards of the 4 schools to support the school leaders.</p> <p>Experts in the field supporting our school.</p> <p>Positive Junior interactions, replacing the junior dance model. Student led.</p>	C	<p>Our commitment to the Community of Practice in to the prevention of sexual violence remains strong.</p> <p>Attendance at the 4 hui's and support of the applications for funding. Ideas shared with the group and brainstorming sessions. In 2024 \$8,000 was spent on Action Research in the school into Good Man attitudes. Completed with 24 Yr 12 students the research was well received. The employment of an outside facilitator was key. Strong support for these types of continued conversations from our students and leadership.</p> <p>High level of Board and staff support. Staff offered two opportunities to attend workshops, good uptake to both.</p> <p>Friends First programme to be expanded in 2025. Strong support from the Leadership teams of both schools. Reinforcement of Good Man attitudes and respect are key. Focus on sexualised language that demeans women in junior assemblies.</p>

<b>NELP 3:QUALITY TEACHING AND LEADERSHIP - providing leadership and opportunity to build capacity</b>					
<b>OBHS Strategic Plan - SCHOOL HOUSE Thriving Young Men</b>					
<b>TARGET</b>	<b>THROUGH</b>	<b>TOOLS</b>	<b>RESULTING IN</b>	<b>C/I</b>	<b>COMMENT</b>
Investment in School House staff training and people development	<p>A review of the hostel staff professional learning.</p> <p>Consistency practice.</p> <p>Sourcing and providing PLD opportunities.</p>	<p>Effective staff meetings</p> <p>REACH</p> <p>Structures</p> <p>Polson Higgs</p> <p>ABSNZ</p>	<p>Improved Hostel staff knowledge and safe practice.</p> <p>Strong connection from the staff to the House and to the boys in the House.</p>	C	<p>A significant restructure and processes of the leadership and pastoral staff in School House. Different leadership structures trialled in Term 2 and 3.</p> <p>Second Hostel Parent Survey (2022, 2024), received positive feedback from parents. Will do again in 2026.</p> <p>New Director of Boarding was appointed in Term 3 and with the resignation of other key leadership staff (Senior Housemaster and Matron), a final new structure was put in place for Term 1 2025. Consultation and support from other Boarding Schools in Dunedin, spirit of collegiality remains strong.</p> <p>Clarity has resulted in an improved level of commitment and professionalism, the new staff have been inducted correctly and the basic procedures have been well supported. Investment in training continues.</p> <p>School House, staff, students and parents are all significantly more engaged and happier. A full School House roll in 2025.</p>
<b>NELP 3:QUALITY TEACHING AND LEADERSHIP - providing leadership and opportunity to build capacity</b>					
<b>OBHS Strategic Plan - STAFF DEVELOPMENT Investing in Quality People</b>					
<b>TARGET</b>	<b>THROUGH</b>	<b>TOOLS</b>	<b>RESULTING IN</b>	<b>C/I</b>	<b>COMMENT</b>
Teachers focused support to be highly skilled practitioners	<p>Support and connection to the extra-curricular.</p> <p>Clear staff wellness practices that enhance connection.</p> <p>Opportunity for growth through PLD.</p>	<p>OBHS Foundation</p> <p>OBHS Staff Wellness plan</p>	<p>Collegiality, clarity and connection to the school and its purpose.</p> <p>Development of a strong Senior Leadership team, connected to the mission, vision and values.</p>	C	<p>Discussions and brainstorms of our school support structures and financial leavers to support staff engagement. For instance school Board sponsorship of the OBHS Staff Choir, School Board support for 'Rector's Shout', Morning teas once a term and Staff Breakup.</p> <p>OBHS Foundations support for scholarship success, rewarding excellence brainstormed. OBHS Sports review</p>



	<p>Led to Term 4 school wide ToD that covered; The Science of Learning: Learning and Behaviour Breakthroughs for Boys <b>Growth Culture</b> Structured Literacy <b>Literacy Connections</b> which meant improved teacher development and connection.</p>	<p>Middle Leaders HIT strategies  SCT  PLD</p>	<p>HIT strategies and observation tools that give our teaching staff explicit direction and development in their teaching practices. Review and upgrade of our teacher observation and Professional Growth Cycle documentation.</p>	<p>of support for extra-curricular connection and recommendations made.</p> <p>My 7th iteration of an SLT in 10 years has begun successfully. Time spent with an external facilitator has been worthwhile. This will continue in 2025.</p> <p>HIT strategies shared, reviewed and implemented across the school.</p> <p>Three new internal appointments made, through retirement and refreshment of key roles. For example the appointment of a new Specialist Classroom Teacher has established a Professional Trio's Model, where there are stronger experiences with classroom observations and professional conversations.</p>
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# School Achievement 2024 Data Analysis



## Board Report

### INTRODUCTION

This report centres on the examination of data about the academic progress and achievements of Otago Boys' High School students in the 2024 academic year. The primary focus for seniors is on the National Certificate of Educational Achievement (NCEA) results. The analysis includes comparisons across all year groups, evaluating trends from previous years and benchmarking against national metrics. Additionally, a detailed breakdown of academic outcomes by ethnicity, particularly Māori, NZ European, and Pasifika, is provided.

The report introduces various methods for monitoring the effort and ability of junior school students. Along with 'Effort' and 'Progress' data from our interim reports and PAT assessments, emphasis is also placed on the importance of the recent Literacy and Numeracy corequisites assessments.

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\*All data is sourced from the NZQA portal, exceptions are noted.

## Junior Data

Junior data analysis will use two data sets:

1. Progress Report data for both Effort and Progress

## 2. NCEA Corequisite Literacy and Numeracy Data

### Course Progress Grades

The *effort* grades of interim reports, which are collected every three weeks, enable us to get teacher judgement on the attitude of boys towards their learning, the *progress* grade enables us to measure the teacher's judgment on students' progress towards meeting expected learning outcomes for various courses. The grades range from 0 to 5. Grade 5 is challenging to attain, requiring students to consistently exceed expectations.

#### Course Progress Comparison

	Year 9			
	2023 Effort	2023 Progress	2024 Effort	2024 Progress
<b>All boys</b>	3.71	3.54	3.79	3.60
<b>Maori</b>	3.46	3.32	3.51	3.31
<b>Pasifika</b>	3.44	3.27	3.54	3.28
<b>Hostel</b>	3.7	3.55	3.7	3.52
<b>Day Boys</b>	3.7	3.53	3.80	3.61

#### Course Progress Comparison

	Year 10			
	2023 Effort	2023 Progress	Effort	Progress
<b>All boys</b>	3.72	3.58	3.77	3.59
<b>Maori</b>	3.55	3.44	3.71	3.60
<b>Pasifika</b>	3.38	3.22	3.34	3.19
<b>Hostel</b>	3.76	3.6	3.72	3.55
<b>Day Boys</b>	3.71	3.58	3.79	3.61

## Year 9 Analysis

- **All Boys:**
  - Effort improved from **3.71** to **3.79**, showing an increase in engagement.
  - Progress also improved slightly from **3.54** to **3.60**, aligning with the higher effort levels.
- **Māori Students:**
  - Effort increased slightly from **3.46** to **3.51**, indicating a small improvement in engagement.
  - However, **progress remained nearly the same** (3.32 in 2023 vs. 3.31 in 2024).
- **Pasifika Students:**
  - Effort increased from **3.44** to **3.54**, a notable rise.
  - Progress showed only a **marginal increase** (3.27 to 3.28), similar to Māori students, indicating a gap between effort and achievement.
- **Hostel Students:**
  - Effort remained the same at **3.7**, showing consistency.
  - Progress dipped slightly from **3.55** to **3.52**, though still aligning with the overall school trend.
- **Day Boys:**
  - Effort improved significantly from **3.7** to **3.80**, the highest among groups.
  - Progress increased from **3.53** to **3.61**, suggesting that effort is leading to better academic outcomes for this group.

### Key Year 9 Insights:

- All students are showing higher effort levels in 2024 compared to 2023.
- Māori and Pasifika students' progress has not improved in line with their increased effort.
- Day boys have the strongest growth in both effort and progress.

## Year 10 Analysis

- **All Boys:**
  - Effort increased from **3.72** to **3.77**, reflecting continued engagement.
  - Progress remained steady at **3.58** in 2023 and **3.59** in 2024.
- **Māori Students:**
  - Effort **increased significantly** from **3.55** to **3.71**, showing a strong improvement in engagement.
  - Progress also **rose significantly** from **3.44** to **3.60**, suggesting Māori students are making academic gains in Year 10.
- **Pasifika Students:**
  - Effort **decreased slightly** from **3.38** to **3.34**, making them the only group with a decline.
  - Progress also **declined from 3.22 to 3.19**
- **Hostel Students:**
  - Effort dropped slightly from **3.76** to **3.72**, but still remained high.
  - Progress also dipped from **3.60** to **3.55**, suggesting a slight decline in performance.
- **Day Boys:**
  - Effort increased from **3.71** to **3.79**, showing improvement.
  - Progress also improved from **3.58** to **3.61**, mirroring the trend in Year 9.

### Key Year 10 Insights:

- Māori students showed the most significant improvement in both effort and progress.
- Pasifika students saw a decline in both effort and progress, highlighting a potential disengagement issue.
- Day boys had the most consistent growth across both effort and progress.

# Literacy and Numeracy

By 2026 these will be required for students to gain any level of NCEA achievement. In 2024 and 2025 students may fulfil the literacy and numeracy requirements of Level 1 NCEA through the traditional method of achieving tagged literacy and numeracy standards.

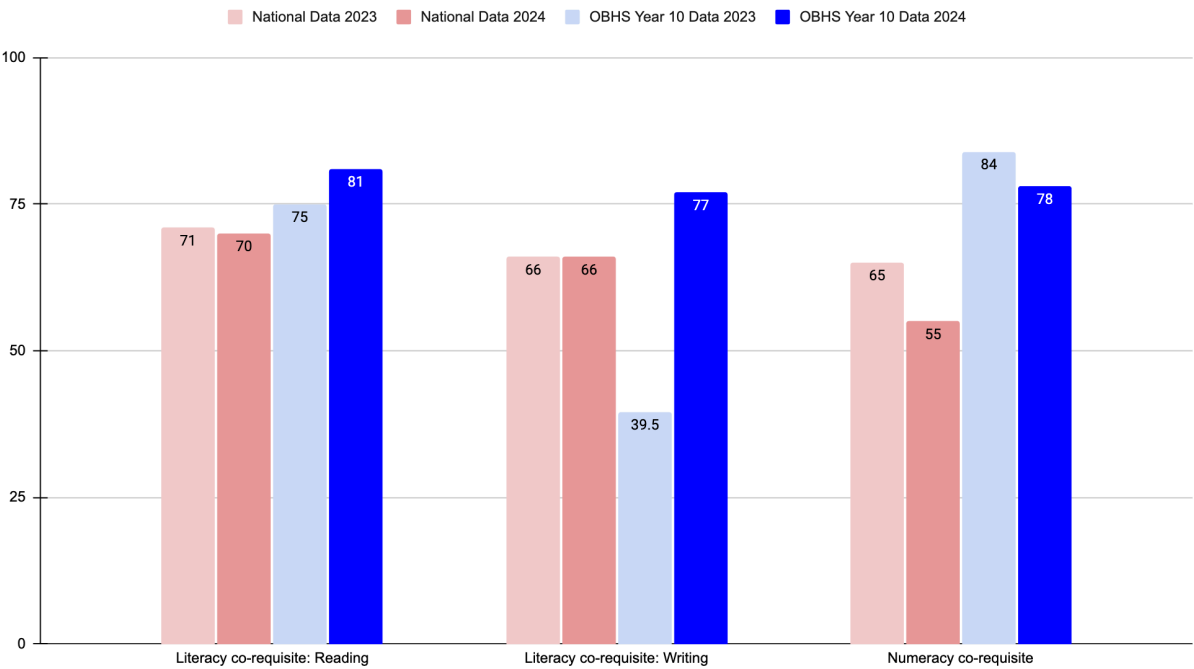
The Numeracy CAA, Common Assessment Activity, (10 credits), Reading CAA (5 credits), and Writing CAA (5 credits) were administered digitally within a 90-minute designated assessment slot, and students used their own devices. Two exam windows for these assessments were used in 2024.

During the May assessment window, we enrolled two top-set Year 10 classes in the literacy assessments, with a larger number of ‘ready’ Year 11 students participating in the numeracy assessment. In the second assessment window in November, the remaining Year 10 students underwent the numeracy assessment. Additionally, all remaining Year 10 students, except for those in the ESOL programme, participated in the Reading and Writing co-requisite assessment.

## Literacy and Numeracy Co-requisite OBHS Comparison to National Data\*

	National Data 2023	National Data 2024	OBHS Year 10 Data 2023	OBHS Year 10 Data 2024
Literacy co-requisite: Reading	71	70	75	81
Literacy co-requisite: Writing	66	66	39.5	77
Numeracy co-requisite	65	55	84	78

2023 and 2024 CAA National vs OBHS Data- Year 10



## Analysis:

Otago Boys' High School (OBHS) Year 10 Performance (2023 vs 2024):

- Reading improved from 75% to 81%, a 6% increase.
- Writing saw a major **improvement from 39.5% to 77%**.
- Numeracy slightly decreased from 84% to 78%, a 6% decline.

## Key Comparisons

- OBHS Year 10 students outperformed the national averages in all areas in 2024, showing strong improvements in reading and writing.
- National numeracy results declined sharply (from 65% to 55%), whereas OBHS students still maintained a relatively high numeracy rate (78%), despite a small drop.
- **The biggest improvement was in OBHS writing, increasing from 39.5% to 77%, suggesting significant progress in writing support or engagement.**

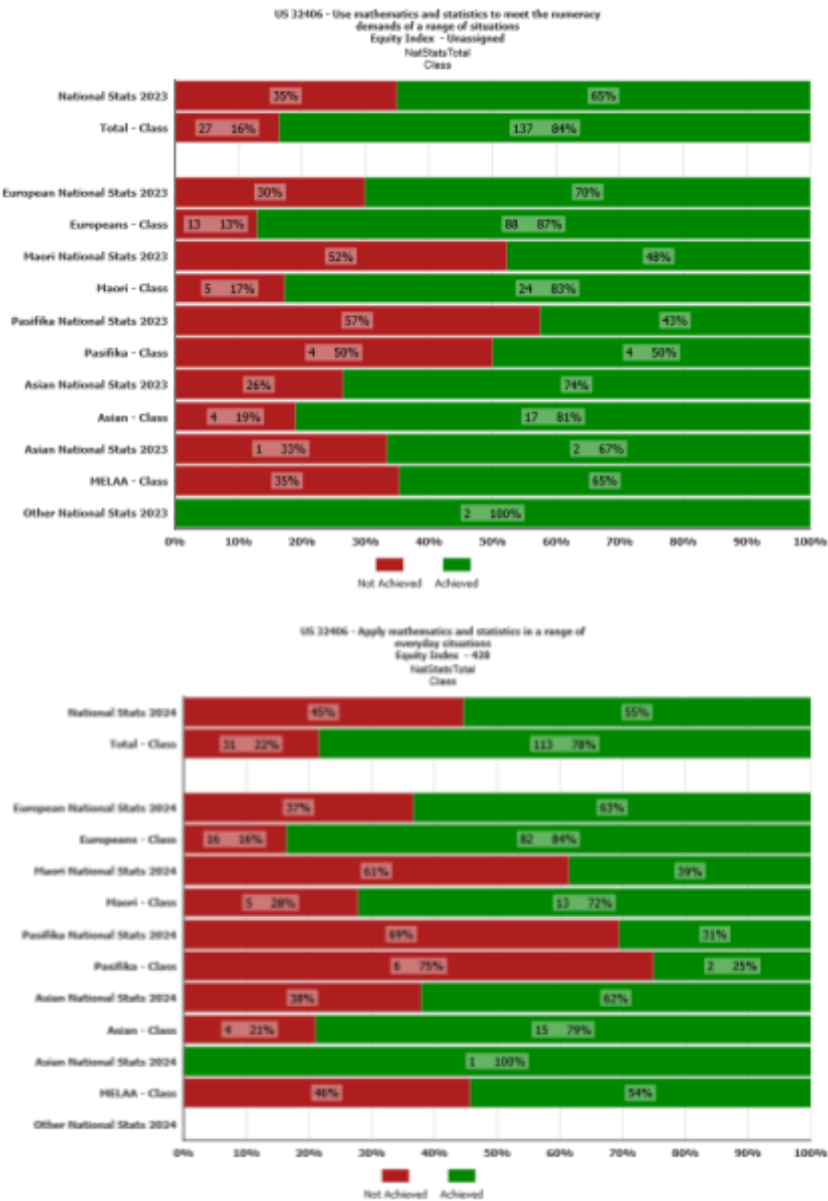
## Conclusion

- OBHS Year 10 students made significant progress in literacy, particularly in writing, while national literacy results remained mostly stable.
- Numeracy results dropped both nationally and at OBHS, but the national decline was more pronounced.
- OBHS continues to perform above national averages, demonstrating strong academic outcomes, particularly in literacy.

The decision to make both numeracy and literacy, particularly writing, a school focus for 2024 and beyond reflects a commitment to addressing the identified challenges within this data. The creation of both a literacy and numeracy coordinator moving forward and the implementation of the Writer's Toolbox platform have addressed the issues of poor writing results.

# National and Ethnic Comparisons for Literacy and Numeracy Corequisite: 2023 and 2024 Year 10

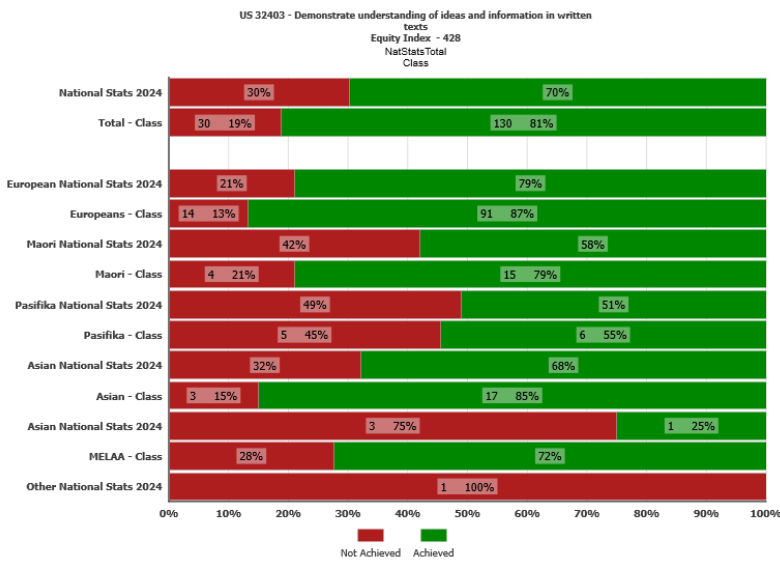
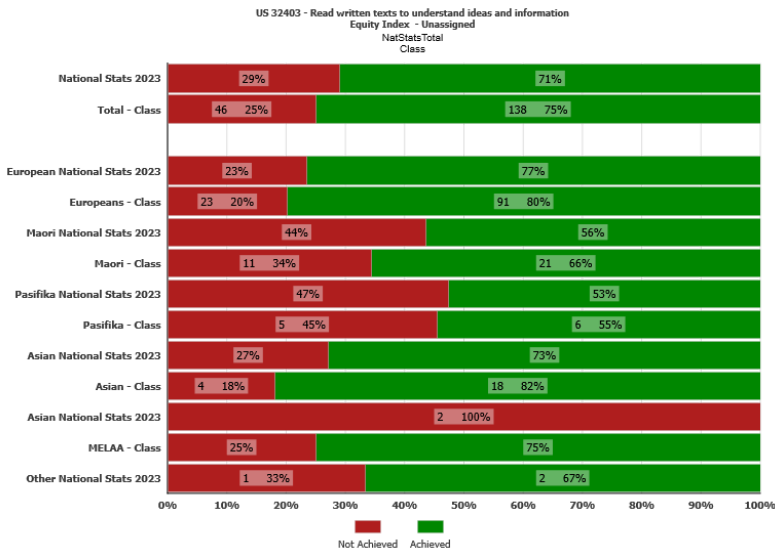
## Numeracy



- Out of the students who completed the numeracy assessment, 84% met the standard in 2023, and 78% in 2024—both above the national average.
- Maori students performed in line with the cohort, surpassing the national average.
- Pasifika students performed below the national average. It's worth mentioning that the low number of Pasifika students makes it challenging to draw definitive conclusions from this data.

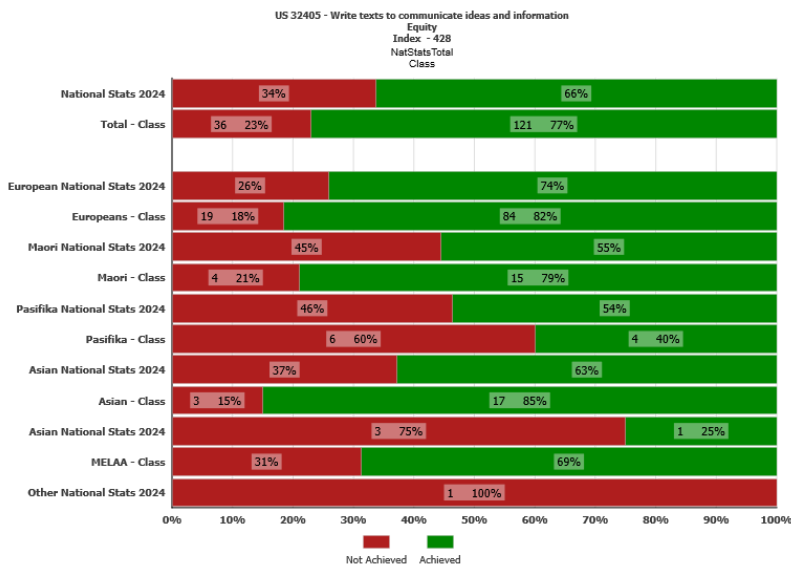
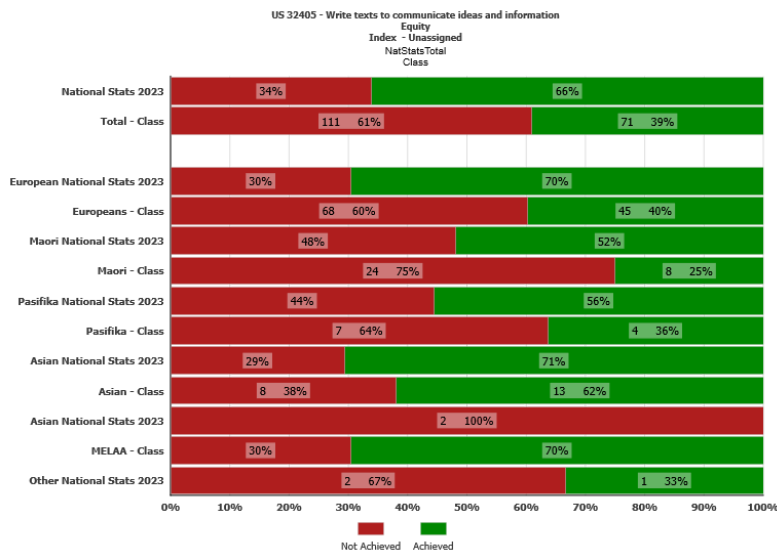


# Literacy: Reading



- Out of the students who completed the reading assessment, 75% met the standard in 2023, increasing to 81% in 2024—both above the national average.
- Māori students performed 9% lower than the cohort in this assessment in 2023; however, this gap dropped considerably in 2024 to just a 2% difference. The Māori failure rate was 21%, compared to the national rate of 29%.
- Although Pasifika students performed below the cohort, they achieved higher results at OBHS than the national average.

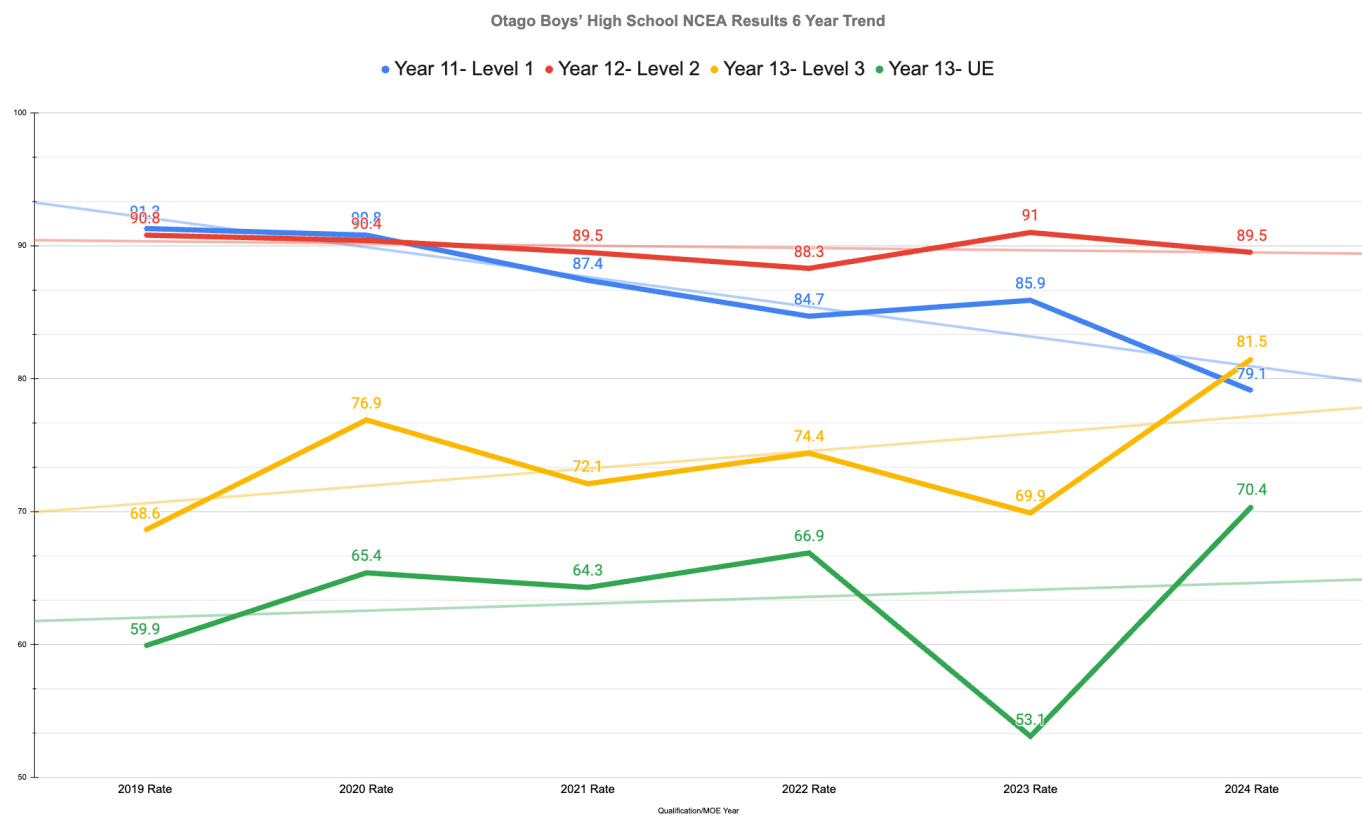
# Literacy: Writing



- Between 2023 and 2024, the pass rate rose from 39% to 77%, a significant increase.
- Māori students performed significantly below the cohort level in this assessment, with only a 25% pass rate in 2023. However, this rose to 79% in 2024, representing a 54% increase in pass rates for the Writing assessment for Māori students.
- Pasifika student pass rates also increased slightly (4%).

# Senior Data

## Otago Boys High School 5-Year NCEA Pass Rate Trends

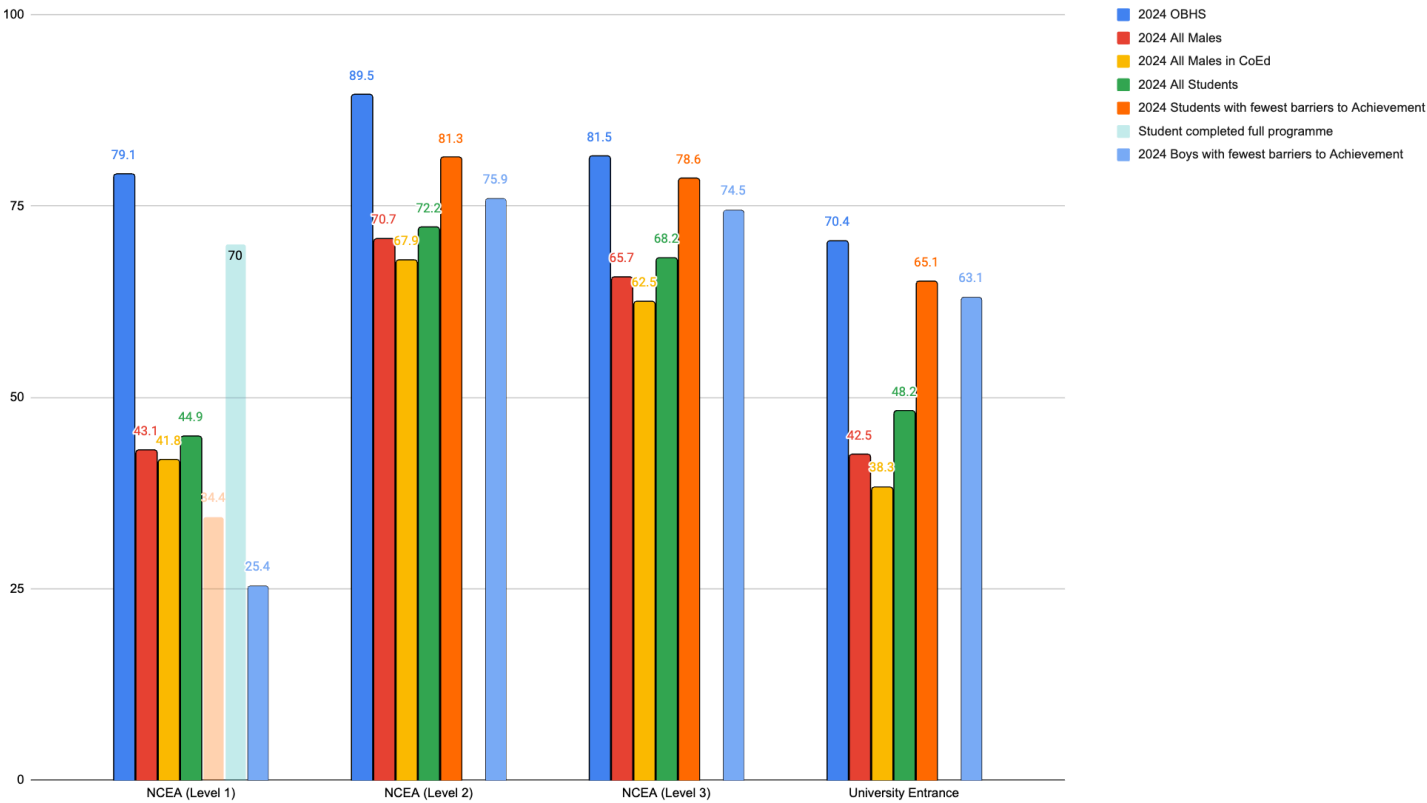


## Analysis of 2024 Qualification Achievement Rates

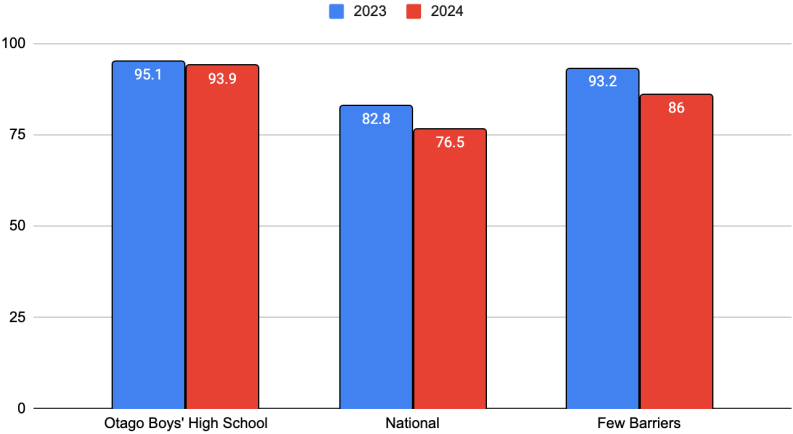
Key Observations from 2024 Data:

- NCEA Level 1: 79.1% (Lowest in six years, continuing a downward trend)
- NCEA Level 2: 89.5% (Slight decline from 2023 but remains stable overall)
- NCEA Level 3: 81.5% (Significant increase from 69.9% in 2023, highest in six years)
- University Entrance: 70.4% (Major recovery from 53.1% in 2023, highest in six years)

Otago Boys' High School NCEA Pass Rates vs National



Otago Boys' High School Literacy at Year 11



OBHS Summary of Academic Achievement Compared to Boys National Data

Level	OBHS			All			All Boys			All Boys Schools			All Boys Co-Ed		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
1	82.8	85.9	79.1	63.6	60.5	44.9	62.1	58.8	43.1	73	69.8	49.1	59.1	56	41.8
2	87.7	91	89.5	74	72.5	72.7	72.2	70.9	70.7	81.3	79.7	81	69.6	68.5	67.9
3	74.4	70.6	81.5	67.2	66.8	68.2	64.5	63.7	65.7	73	74.4	76.4	61.7	60.2	62.5
U.E	64.7	53.8	70.4	50.3	49.7	48.2	42.7	42.4	42.5	54.3	55.4	55.3	38.4	37.9	38.3

Analysis:

Overall Trends

- **OBHS consistently outperforms national averages across all levels.**
- **Strongest gains in Level 3 and University Entrance (UE) in 2024**, showing improvement compared to 2023.
- **National pass rates have declined or remained steady**, especially at **Level 1**, where a significant drop is evident.

Key Observations & Trends

1. OBHS Continues to Outperform All National Groups

- **OBHS pass rates remain higher than the national averages for all students, all boys, and boys in co-ed schools.**
- The gap is most **significant at Level 1 and UE**, where OBHS students outperform national averages by a large margin.

2. Level 1 Pass Rates Have Declined Nationwide

- OBHS dropped from **85.9% in 2023 to 79.1% in 2024**, mirroring a national decline.
- **All boys in co-ed schools dropped from 56% to 41.8%**, showing a severe national decline in Year 11 achievement.

3. OBHS Shows Strong Recovery at Level 3 and UE in 2024

- **Level 3:** OBHS jumped from **70.6% in 2023 to 81.5% in 2024** (+10.9%), while national rates remained steady.
- **UE:** OBHS had a major improvement from **53.8% to 70.4%** (+16.6%), far exceeding national trends.

4. Single-Sex Boys' Schools Perform Better Than Co-Ed Schools

- **All Boys' Schools consistently outperform boys in co-ed schools** across all levels.
- However, OBHS still outperforms single-sex boys' schools in **Level 1, Level 2, and UE** in 2024.

Conclusion

- **OBHS students continue to excel academically**, significantly surpassing boys in both co-ed and single-sex schools.
- **The biggest improvement is at Level 3 and University Entrance in 2024**, showing strong senior-year performance.
- **Nationwide, Level 1 performance has declined sharply**, which may indicate broader challenges in Year 11 engagement.

## NCEA Pass Rate Comparisons OBHS vs Boys Data from Higher Equity Schools

Level	OBHS	Co-Ed schools- boys only		Single Sex schools- boys only	
	Pass Rate (%)		Difference	Pass Rate (%)	Difference
1	79.1	41.8	37%	49.1	30%
2	89.5	67.9	21.6%	81	8.5%
3	81.5	62.5	19%	76.4	5.1%
U.E	70.4	38.3	32.1%	55.3	15.1%

### Overall Trends

- Otago Boys' High School (OBHS) outperforms both co-educational (boys-only) and single-sex (boys-only) schools across all levels.
- The largest gaps in pass rates appear at Level 1 and University Entrance (UE), where OBHS has significantly higher success rates.
- The smallest difference is at Level 3, though OBHS still maintains an edge over both groups.

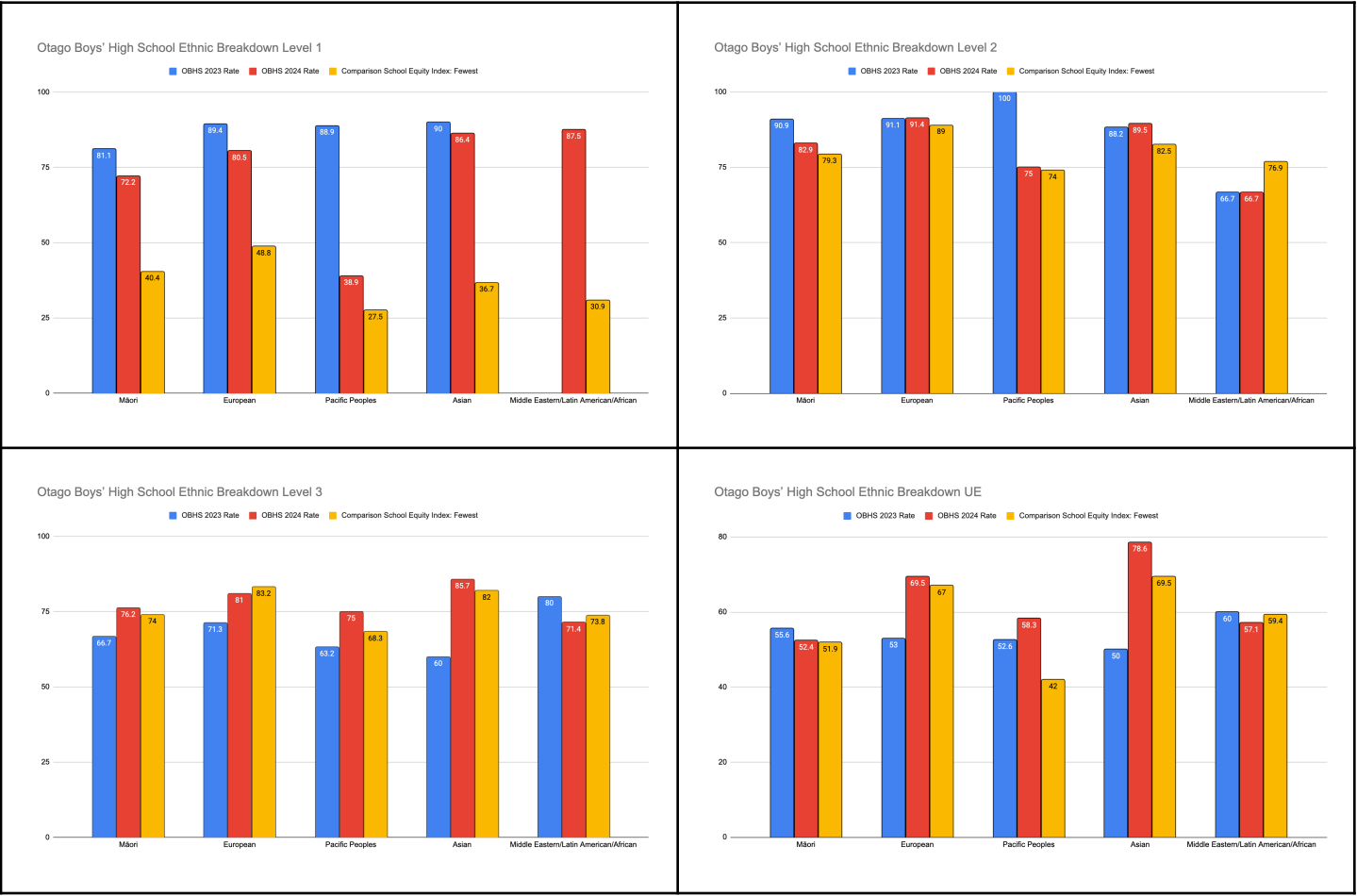
### Key Observations

1. OBHS performs significantly better than boys from higher equity co-ed schools
  - Largest gap at Level 1 (+37.3%) and UE (+32.1%), suggesting stronger academic support and achievement at OBHS.
2. OBHS also surpasses boys in single-sex schools but by a smaller margin
  - The gap narrows at Level 2 (8.5%) and Level 3 (5.1%), suggesting that other boys' schools still perform well at higher levels.
3. Higher UE pass rates at OBHS
  - 70.4% of OBHS students gain University Entrance, compared to only 38.3% in co-ed schools and 55.3% in single-sex schools.
  - This suggests that OBHS students are well-prepared for university pathways.

### Conclusion

- OBHS students consistently achieve higher pass rates than boys in both co-ed and single-sex higher equity schools.
- The strongest advantage is at Level 1 and University Entrance, highlighting a robust foundation and strong academic pathways at OBHS.
- While single-sex boys' schools have better results than co-ed schools, OBHS still leads in all comparisons.

# Māori and Pasifika Achievement- NCEA



### Comparison of Pass Rate 5-Year Trend for Ethnic groups (*Māori, Pasifika, NZ European and Asian*)

Level 1	2019	2020	2021	2022	2023	2024
Māori	84	80	84.6	85.7	81.1	72.2
European	92	93	88.1	86.3	89.4	80.5
Pacific Peoples	100	82	90	75	88.9	38.9
Asian	93	92	90	72.2	90	86.4
Level 2	2019	2020	2021	2022	2023	
Māori	66	83	94.4	81.8	90.9	82.9
European	93	91	93.2	90.3	91.1	91.4
Pacific Peoples	75	94	75	85.7	100	75
Asian	88	100	92.3	88.9	88.2	89.5
Level 3	2019	2020	2021	2022	2023	
Māori	53	69	68.4	81.3	66.7	76.2
European	67	75	70.8	78.1	71.3	81
Pacific Peoples	64	83	83.3	36.4	63.2	75
Asian	83	93	90.9	91.7	60	85.7
UE	2019	2020	2021	2022	2023	
Māori	53	50	52.6	75	55.6	52.4
European	60	64	64.6	71.1	53	69.5
Pacific Peoples	42	50	44.4	36.4	52.6	58.3
Asian	67	86	90.9	75	50	78.6

### Analysis:

#### Level 1:

- Māori students: The pass rate dropped significantly from 81.1% in 2023 to 72.2% in 2024. This is the lowest rate in the past five years and suggests potential challenges in engagement or achievement at this foundational level.
- Pacific students: A dramatic decline is evident, from 88.9% in 2023 to just 38.9% in 2024. This is an alarming drop that may indicate major issues such as reduced support, attendance, or wider socioeconomic factors affecting performance.

#### Level 2:

- Māori students: The pass rate fell from 90.9% in 2023 to 82.9% in 2024, which, while still relatively high, shows a decline. It remains above the 2019-2022 figures, suggesting some resilience despite a drop.
- Pacific students: A sharp decrease from 100% in 2023 to 75% in 2024 suggests a significant setback. While still a passable rate, this shift highlights inconsistencies in success rates across years.



**Level 3:**

- Māori students: A positive trend is observed, with an increase from 66.7% in 2023 to 76.2% in 2024. This suggests improved retention and achievement at the senior level, possibly due to targeted support initiatives.
- Pacific students: A notable increase from 63.2% in 2023 to 75% in 2024 marks a strong recovery from the previous year's low. This improvement is encouraging and may indicate the success of interventions or stronger student motivation.

**University Entrance (UE):**

- Māori students: A slight drop from 55.6% in 2023 to 52.4% in 2024 keeps the rate relatively stable but below the peak of 75% in 2022. This suggests ongoing challenges in meeting UE requirements.
- Pacific students: A positive trend is evident, with an increase from 52.6% in 2023 to 58.3% in 2024. While still below Asian and European counterparts, this increase suggests progress in university readiness.

**Key Takeaways:**

- The most concerning trend is the sharp drop in Level 1 pass rates for both Māori and Pacific students, particularly the Pacific group, which fell by 50 percentage points.
- Level 2 results declined for both groups, though Māori students still maintained a relatively strong performance.
- Level 3 and UE outcomes showed improvement for Pacific students, while Māori students had mixed results with a positive trend at Level 3 but a slight decline in UE.
- The data suggests that while senior students may be improving, foundational achievement at Level 1 requires urgent attention, particularly for Pacific students. This could reflect issues in early secondary engagement, preparation, or external factors impacting learning.

## 2024 Pass Rates by Ethnic Group- All Boys, All Equity Levels

Qualification	Ethnicity	2024 Rate	Boys National	Boys in Boys Schools	Boys Few Socioeconomic Barriers
Year 11 NCEA (Level 1)	Māori	72.2	37.5	46.6	29.8
	European	80.5	49.5	54.3	31.6
	Pacific Peoples	38.9	31.8	38.9	21.3
	Asian	86.4	36.2	33.3	14.2
Year 12 NCEA (Level 2)	Māori	82.9	63.4	79.4	85.1
	European	91.4	76.2	85.4	83.2
	Pacific Peoples	75	61.9	73.9	81.7
	Asian	89.5	65.9	71.1	61.8
Year 13 NCEA (Level 3)	Māori	76.2	57.3	70.7	76.3
	European	81	68.7	79.4	80
	Pacific Peoples	75	63.8	74.4	80.1
	Asian	85.7	64.6	71.4	64.4
Year 13 University Entrance	Māori	52.4	25.3	40.6	55
	European	69.5	47.2	60.2	67.3
	Pacific Peoples	58.3	24.5	36.9	52.4
	Asian	78.6	49.3	60.1	58.5

### Analysis:

### Analysis of 2024 Pass Rates by Ethnic Group – All Boys, All Equity Levels

This analysis focuses on Māori and Pacific Peoples' pass rates in comparison to national trends, boys in boys' schools, and those facing fewer socioeconomic barriers.

#### Year 11 – NCEA Level 1

- **Māori students:**
  - The overall pass rate (72.2%) is significantly higher than the national boys' average (37.5%) and the rate for boys in boys' schools (46.6%).
  - However, Māori boys with fewer socioeconomic barriers had a much lower pass rate (29.8%), suggesting that other factors may influence success beyond just socioeconomic status.
- **Pacific students:**
  - A concerning result, with an overall pass rate of just 38.9%, closely aligning with the national boys' average (31.8%).
  - The pass rate for Pacific boys in boys' schools was also 38.9%, showing no added advantage from being in this environment.
  - Boys with fewer socioeconomic barriers had the lowest pass rate (21.3%), indicating deeper challenges in early secondary achievement.

## Year 12 – NCEA Level 2

- **Māori students:**
  - A strong overall pass rate of 82.9%, significantly above the national boys' rate (63.4%) and boys in boys' schools (79.4%).
  - Māori students with fewer socioeconomic barriers performed well (85.1%).
- **Pacific students:**
  - A pass rate of 75%, higher than the national boys' average (61.9%) and aligned with boys in boys' schools (73.9%).

## Year 13 – NCEA Level 3

- **Māori students:**
  - A pass rate of 76.2%, higher than the national boys' average (57.3%) and boys in boys' schools (70.7%).
- **Pacific students:**
  - A solid pass rate of 75%, exceeding the national boys' rate (63.8%) and closely matching boys in boys' schools (74.4%).

## Year 13 – University Entrance (UE)

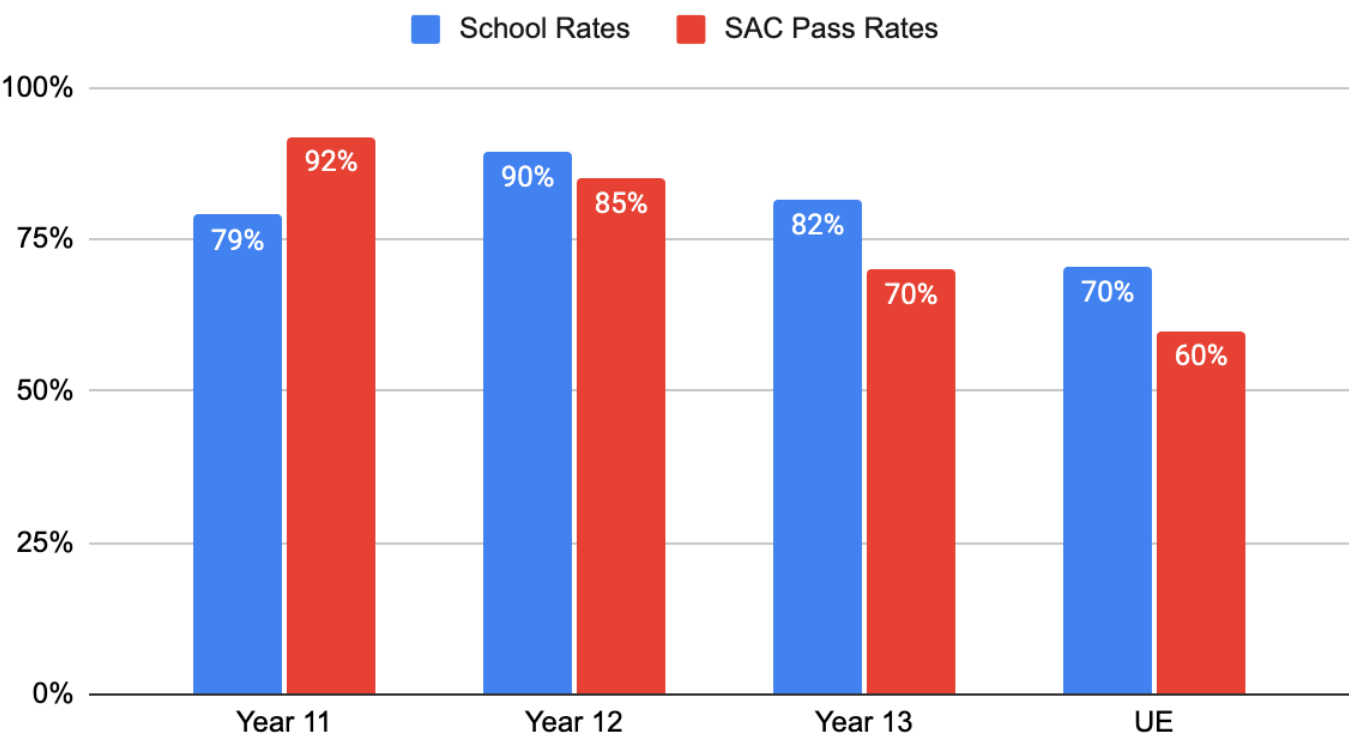
- **Māori students:**
  - A UE pass rate of 52.4%, significantly above the national boys' average (25.3%) and boys in boys' schools (40.6%).
  - Those with fewer socioeconomic barriers performed slightly better (55%).
- **Pacific students:**
  - A pass rate of 58.3%, more than double the national boys' average (24.5%) and much higher than boys in boys' schools (36.9%).

## Key Takeaways:

1. **Māori students consistently outperform national and boys' school averages** across all levels, particularly at Level 2 and Level 3. Their UE pass rate is more than double the national boys' average, indicating strong academic engagement in senior years.
2. **Pacific students show weaker performance at Level 1 but improve significantly at Level 2 and Level 3.** Their UE pass rate is particularly strong compared to the national average.

# SAC Student Pass Rate NCEA 2024

## School Rates vs SAC Pass Rates 2024



- Year 11- 12 Students
- Year 12- 13 Students
- Year 13- 10 Students

### Higher SAC Pass Rates in Year 11:

- Year 11 SAC pass rate (92%) is significantly higher than the overall school rate (79%).
- This suggests that students receiving SAC support in Year 11 are performing better than the general cohort, possibly due to targeted assistance and accommodations.

### Declining SAC Pass Rates in Senior Years:

- Year 12 SAC pass rate (85%) is lower than the school rate (89.5%), indicating a slight drop in performance among SAC-supported students compared to their peers.

### University Entrance (UE) Gap:

- The overall school UE rate (70.4%) is higher than the SAC pass rate (60%).

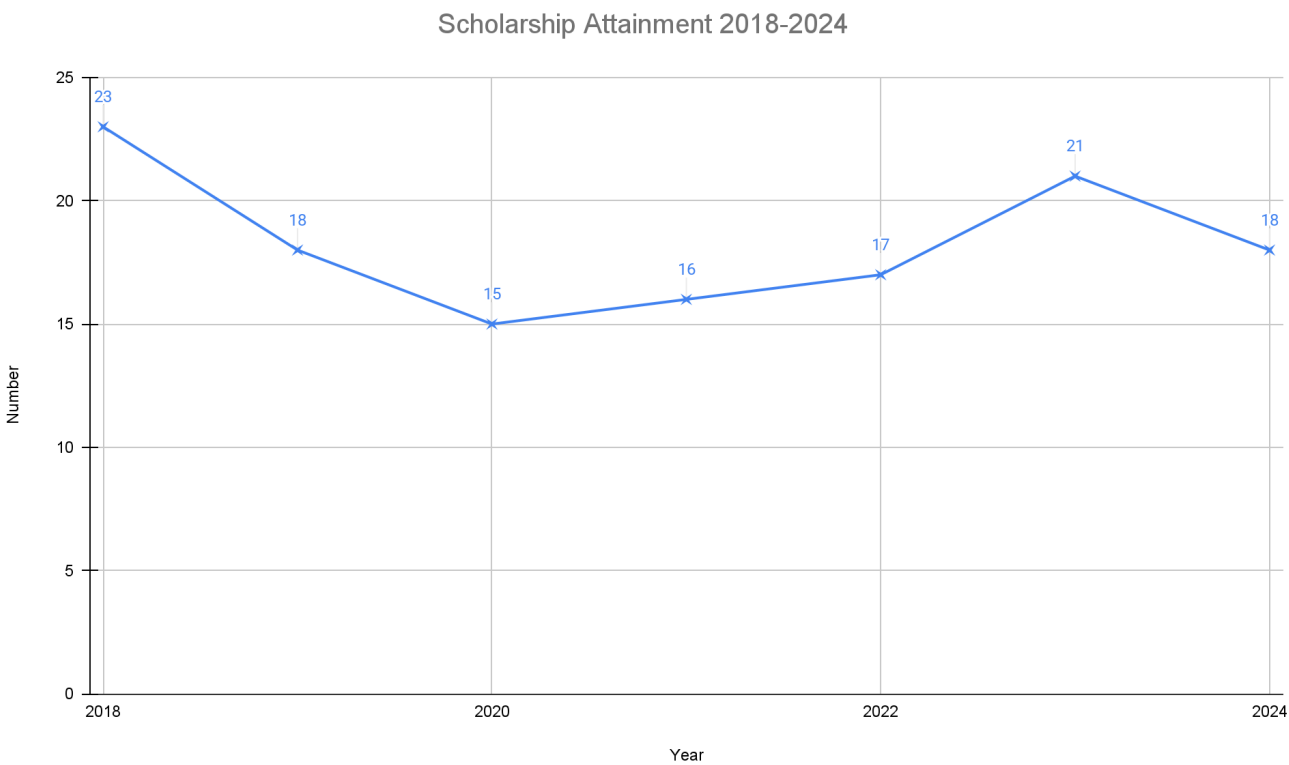
# NCEA Scholarship

The attainment of scholarships by our students is a consistent annual goal for us. In 2024, our students gained 18 scholarships, down 3 on last year.

This achievement is in line with our 5-year average of 18. Despite the absence of supported scholarship classes for some subject areas this year our students still secured scholarships in these subjects, showing the positive impact of the townwide scholarship programme. Recognition must also go to a range of teachers for the substantial effort and support they provide to their students. Many went above and beyond, dedicating well over 20 hours to assist Year 12 and 13 students. While success was not always gained through achieving a subject scholarship, the residual impacts of this higher-level learning undoubtedly benefited students in their regular NCEA assessments.

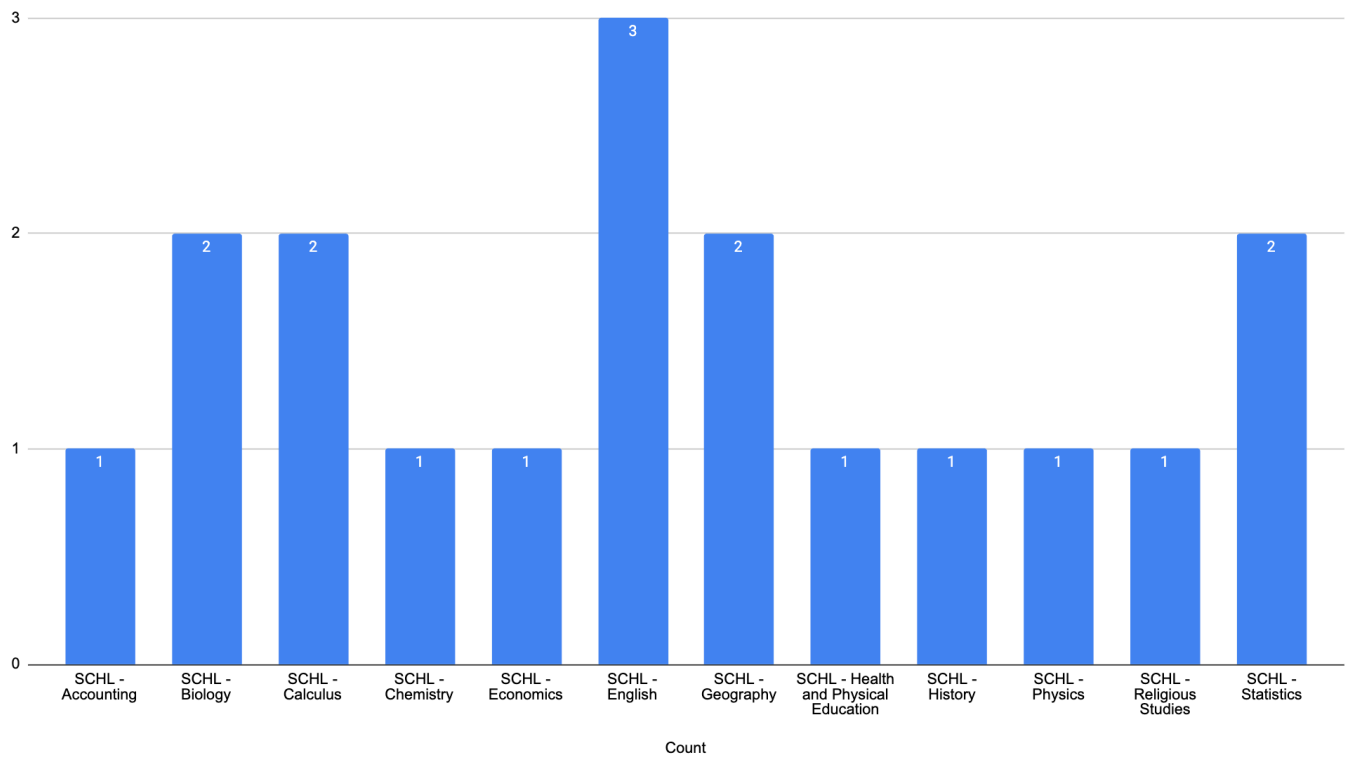
Number of Subjects	Number of Students	Number of Yr 12	Number of Yr 13
12	12	4	8

## Scholarships Awarded 6-Year Trend



## Scholarships Awarded by Subject 2024

Scholarships Awarded by Subject 2024



## Number of Boys Awarded Scholarships 6-Year Trend by Subject

SCHOLARSHIPS AWARDED	2018	2019	2020	2021	2022	2023	2024	TOTAL
Statistics	6	5	2s2o	3	7s1o	6	2	26
History	4	4	3	3	2s1o	3	1	17
English	1	1	3	3	1	1	3	9
Biology	2	2	1	1	2	2	2	8
Calculus	3	2	2	0	0	2	2	7
Geography	1o	1	0	2	2	3	2	6
Physics	3	1	0	1	0	1	1	5
Music	1	1	0	1	1	1	0	4
Classical Studies	0	0	1o	1o	0	0	0	2
Chemistry	1	0	0	0	0	0	1	1
Earth and Space Science	0	0	1	0	0	0	0	1
Economics	0	0	1	0	0	0	1	1
Painting	1	0	0	0	0	0	0	1
Religious Studies	0	0	0	1o	0	1	1	1
Technology	0	1	0	0	0	0	0	1
Accounting	0	0	0	0	0	0	1	0
Agriculture and Horticulture	0	0	0	0	0	0	0	0
Design & Visual Communication	0	0	0	0	0	0	0	0
Drama	0	0	0	0	0	0	0	0
French	0	0	0	0	0	0	0	0
Health & Physical Education	0	0	0	0	0	1	1	0
Japanese	0	0	0	0	0	0	0	0
Te Reo Maori	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>23</b>	<b>18</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>21</b>	<b>18</b>	<b>90</b>

	Outstanding
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## How we have given effect to Te Tiriti o Waitangi

Being an effective and committed Treaty partner is important to Otago Boys' High School. For us commitment to Te Tiriti is shown as equity, equity of resource, of opportunity and equity of results. The visible nature of culture, shown in the classrooms and in the language supports this.

We achieve equity this through a variety of initiatives and connection. Our work with CORE education, since 2020 has included a significant amount of learning for staff relating to being more culturally competent. As a school, the Annual Goals reflect the purpose, to raise the academic achievement of Māori students and this has been and will continue to be a focus. In 2023 Māori students

Culturally, through Board funds the support of Wairua Puho and the whanau class have allowed us to engage with the Māori community and give support our students who have a passion in that area.

Māori students are also well represented and supported financially in sport. The majority of Māori students in our school play at least one sport, with many participating in two. Basketball and Rugby are the most popular. Ki o rahi, a Māori strategy game was introduced in 2021, and has grown in numbers to where now there is an OBHS led Dunedin after school competition.

- Since 2016 our new students and staff are welcomed into the school with powhiri, an important starting point and statement to the school that this introduction through belonging is who we are.
- Since 2023 we have extended the use of karakia, to where it is now spoken in and by students in our senior and junior assemblies. This same karakia has been used in staff briefings since 2014 and Board meetings since 2021.
- The new school haka is another outward showing of our commitment to be better. Gifted by our Assistant Principal and Māori Dean, Mr Vai Mahutartiki, our new haka now espouses the school values in a Māori context.
- The introduction in 2022 of a senior Māori Te Ao Haka class, as part of a national pilot has been a real success. Students gained a connection to tikanga and academically outperformed in this subject than others. The combination of theory and practical application of knowledge connected well with our revised Junior Curriculum structure.
- This year's senior Māori academic results were some of our best, and we believe show the connection to the mahi undertaken in a range of areas.
- Ensuring equity through School Board funds, into school curriculum experiences (camps, school trips), support through the OBHS Foundation and local charities for Māori whanau has been a priority. The School Board has also given funds to our IT Department to ensure that students do not miss out.
- NELP 1, an environment free from racism is a key component of our school. STYMIE, the online anonymous reporting tool gives students the opportunity to safely report issues. In 2023, there were no reported issues in STYMIE with racism towards Māori.
- Steps have been made with our local curriculum, with Science and Social Science leading the way. The OBHS Cultural Narrative, completed in 2020 remains an important document in our school, and will be used as part of the process for our redeveloped Music block.
- A significant challenge for us, is that we lose our main tikanga and teacher in this space. I have advertised 4 times, I have approached people inside the community to no avail – and we are extremely worried about that ability to feel safe in this area. It is fine for people to say this is what you should be doing, but they need to understand that doing it, and doing it sincerely and with honour is challenging when you have very little resource to fall back on.

This is a must for the Ministry.



## Statement of compliance with employment policy

Otago Boys' High School is a great employer. Strides have been made in the last 6 months with staff wellbeing a key part of our identity.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Through safe employment practices.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We have no programme, but we are an equal opportunities employer.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Yes</i>
How are you recognising, <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<i>If I could find one to appoint I would, we are desperately short in this area. My main Māori teacher has been promoted to Deputy Principal of another school, so I think we are definitely promoting the aims and aspirations of Māori.</i>
How have you enhanced the abilities of individual employees?	<i>Through Professional Learning opportunities.</i>
How are you recognising the employment requirements of women?	<i>I am not sure what this question means, in a practical sense within the context of a school. Women are hired, supported and valued, the same as all employees.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We struggle. Our site is not friendly to people with disabilities and the Capital Works Team have failed over the last three years to provide the required environment for a student of ours with significant disabilities. Best you ask them.</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?	<i>Y</i>	
Has this policy or programme been made available to staff?	<i>Y</i>	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	<i>Y</i>	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	<i>Y</i>	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	<i>Y</i>	
Does your EEO programme/policy set priorities and objectives?	<i>Y</i>	



# Otago Boys' High School

Postal Address: PO Box 11  
Dunedin 9054  
New Zealand  
Telephone: +64 3 477 5527  
Email: school.sec@obhs.school.nz

13 December 2024

To whom it may concern

## ***Good Employer Statement***

Our School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Equal Employment Opportunities Policy.

We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.

Yours sincerely,

Richard Hall  
Rector



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To whom it may concern

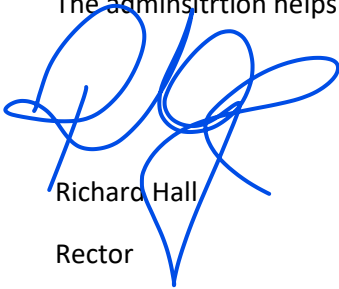
Re: Kiwisport Funding at Otago Boys' High School

Otago Boys' High School received direct funding through the Kiwisport programme. In 2024 the school received \$23,150.93 (exc GST). The majority of this funding is directed to the Sports Administrator's salary.

Her role, which she does effectively, is to administer all sport, sport trips, and inter-school fixtures. The effectiveness of this role can be attributed to not only the numbers of students involved in sport, but also their success and the number of teachers at our school who coach.

As a region, Otago has some of the highest participation numbers per capita or both athletes and teachers coaching.

The administration helps these groups work more efficiently and effectively



Richard Hall  
Rector

15 December 2024