

# CHRISTCHURCH BOYS' HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 327

**Headmaster:** Mr NC Hill

**School Address:** 71 Straven Road Riccarton Christchurch 8041

**School Postal Address:** PO Box 8157 Riccarton Christchurch 8440

**School Phone:** 03 3485 003

**School Email:** [enquiries@cbhs.nz](mailto:enquiries@cbhs.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Michael Singleton	Chairperson	Elected 2022	2025
Nicholas Hill	Headmaster ex Officio		
Mark Zino	Parent Representative	Elected 2022	2025
Tim Cookson	Parent Representative	Elected 2022	2025
Analisa Elstob	Parent Representative	Elected 2022	2025
Emily Flaszynski	Parent Representative	Elected 2022	2025
Andrew Haig	Parent Representative	Co-opted 2022	2025
Nathan Mauger	Parent Representative	Co-opted 2022	Resigned 2023
Alastair Drayton	Staff Representative	Elected 2022	2025
Matthew Horn	Student Representative	Elected 2022	2023
Rey Kumar	Student Representative	Elected 2023	2024

# CHRISTCHURCH BOYS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Christchurch Boys' High School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Michael Singleton

Full Name of Chairperson



Signature of Chairperson

31 May 2024

Date:

Nicholas Charles Hill

Full Name of Headmaster



Signature of Headmaster

31.5.2024

Date:



# Christchurch Boys' High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	13,614,693	13,317,870	12,368,244
Locally Raised Funds	3	3,343,912	2,653,560	2,929,038
Interest		410,335	165,000	152,807
Gain on Sale of Property, Plant and Equipment		-	-	10,341
Hostel	4	2,388,321	2,277,813	2,236,400
<b>Total Revenue</b>		<b>19,757,261</b>	<b>18,414,243</b>	<b>17,696,830</b>
<b>Expense</b>				
Locally Raised Funds	3	1,855,490	1,445,230	1,579,093
Hostel	4	2,129,238	2,149,243	1,892,161
Learning Resources	5	11,739,786	11,494,829	10,476,176
Administration	6	1,219,356	1,044,826	1,032,249
Interest		6,052	5,000	8,926
Property	7	2,533,796	2,414,576	2,240,546
Loss on Disposal of Property, Plant and Equipment		67	-	33
<b>Total Expense</b>		<b>19,483,785</b>	<b>18,553,704</b>	<b>17,229,184</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>273,476</b>	<b>(139,461)</b>	<b>467,646</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>273,476</b>	<b>(139,461)</b>	<b>467,646</b>

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





# Christchurch Boys' High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		20,034,799	19,706,614	19,567,153
Total comprehensive revenue and expense for the year		273,476	(139,461)	467,646
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		27,229	-	-
Contribution - School Network Upgrade Project (SNUP)		229,359	-	-
<b>Equity at 31 December</b>		20,564,863	19,567,153	20,034,799
Accumulated comprehensive revenue and expense		18,393,211	17,395,501	17,863,147
Reserves		2,171,652	2,171,652	2,171,652
<b>Equity at 31 December</b>		20,564,863	19,567,153	20,034,799

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

### Reserves

#### Building Fund

Opening Balance	294,204	294,204	294,204
Movement this year	-	-	-
Closing Balance	294,204	294,204	294,204

#### Insurance Proceeds Fund

Opening Balance	1,877,448	1,877,448	1,877,448
Movement this year	-	-	-
Closing Balance	1,877,448	1,877,448	1,877,448
<b>Total Reserves</b>	2,171,652	2,171,652	2,171,652

Reserved equity comprises funds that have been received by the School for a specific purpose. The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time.



# Christchurch Boys' High School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	320,308	323,255	802,901
Accounts Receivable	9	905,304	779,538	779,538
GST Receivable		-	16,387	16,387
Prepayments		329,563	68,402	68,402
Inventories	10	6,195	5,911	5,911
Investments	11	8,410,476	6,695,263	6,695,263
		9,971,846	7,888,756	8,368,402
<b>Current Liabilities</b>				
GST Payable		30,790	-	-
Accounts Payable	13	1,396,205	1,148,757	1,148,757
Revenue Received in Advance	14	809,159	518,540	518,540
Provision for Cyclical Maintenance	15	320,000	35,000	35,000
Finance Lease Liability	16	61,203	45,084	45,084
Funds held in Trust	17	984,830	565,257	565,257
Funds held for Capital Works Projects	18	459,500	-	-
		4,061,687	2,312,638	2,312,638
<b>Working Capital Surplus/(Deficit)</b>		5,910,159	5,576,118	6,055,764
<b>Non-current Assets</b>				
Investments	11	7,806	30,927	30,927
Property, Plant and Equipment	12	15,044,235	14,277,885	14,277,885
		15,052,041	14,308,812	14,308,812
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	289,356	278,288	290,288
Finance Lease Liability	16	107,981	39,489	39,489
		397,337	317,777	329,777
<b>Net Assets</b>		20,564,863	19,567,153	20,034,799
<b>Equity</b>		20,564,863	19,567,153	20,034,799

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



# Christchurch Boys' High School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,239,392	1,721,541	3,367,906
Locally Raised Funds		2,714,348	2,230,951	2,569,268
Hostel		2,387,321	2,277,813	2,239,400
International Students		945,872	422,609	673,405
Goods and Services Tax (net)		47,177	-	22,147
Payments to Employees		(2,878,698)	(2,904,641)	(2,816,624)
Payments to Suppliers		(5,253,970)	(4,534,063)	(4,563,868)
Interest Paid		(6,052)	(5,000)	(8,926)
Interest Received		339,233	165,000	118,333
Net cash from/(to) Operating Activities		1,534,623	(625,790)	1,601,041
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	10,308
Purchase of Property Plant & Equipment (and Intangibles)		(1,159,236)	-	(432,325)
Purchase of Investments		(1,692,092)	-	(1,599,609)
Net cash from/(to) Investing Activities		(2,851,328)	-	(2,021,626)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Contributions from / (Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(44,961)	-	(43,279)
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		879,073	-	317,720
Net cash from/(to) Financing Activities		834,112	-	274,441
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(482,593)</b>	<b>(625,790)</b>	<b>(146,144)</b>
Cash and cash equivalents at the beginning of the year	8	802,901	949,045	949,045
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>320,308</b>	<b>323,255</b>	<b>802,901</b>

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

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





# Christchurch Boys' High School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 21.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

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

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised 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 Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) Finance Lease Payments**

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





#### f) Cash and Cash Equivalents

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

#### g) Accounts Receivable

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

#### h) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### i) Investments

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

#### j) Property, Plant and Equipment

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

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

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–50 years
Board Owned Buildings	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### k) Intangible Assets

##### Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.





#### **l) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date 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.

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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



#### **r) Provision for Cyclical Maintenance**

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

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

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

#### **s) Financial Instruments**

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

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

#### **t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

#### **u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **v) Budget Figures**

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

#### **w) Services received in-kind**

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





## 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,190,481	3,072,870	3,313,262
Teachers' Salaries Grants	9,164,530	9,000,000	8,031,520
Use of Land and Buildings Grants	1,210,771	1,200,000	979,121
Other Government Grants	48,911	45,000	44,341
	<u>13,614,693</u>	<u>13,317,870</u>	<u>12,368,244</u>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	639,811	654,141	601,699
Curriculum related Activities - Purchase of goods and services	142,314	136,000	135,414
Fees for Extra Curricular Activities	1,096,279	665,160	884,574
Trading	260,863	253,000	286,164
Fundraising & Community Grants	157,788	190,000	249,830
Other Revenue	374,196	332,650	370,859
International Student Fees	672,661	422,609	400,498
	<u>3,343,912</u>	<u>2,653,560</u>	<u>2,929,038</u>
<b>Expense</b>			
Extra Curricular Activities Costs	1,228,841	842,929	1,012,715
Trading	241,396	219,645	247,739
Fundraising and Community Grant Costs	1,300	5,000	3,075
Other Locally Raised Funds Expenditure	-	-	-
International Student - Student Recruitment	30,308	26,000	13,084
International Student - Employee Benefits - Salaries	254,124	264,776	253,684
International Student - Other Expenses	99,521	86,880	48,796
	<u>1,855,490</u>	<u>1,445,230</u>	<u>1,579,093</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>1,488,422</u>	<u>1,208,330</u>	<u>1,349,945</u>

During the year, the School hosted 42 International students (2022: 36)

### International Students

During the year ended 31 December 2023 the Director of International Students travelled to Vietnam, Thailand, Japan and Korea at a cost of \$13,000 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

### Study Tour

During the year ended 31 December 2023, 21 students and 2 staff members undertook a tour to China at a cost of \$54,000, which included visits to significant cultural, historical and natural attractions whilst also visiting schools and lectures. It enabled students to experience a completely different culture and food. The tour was funded through locally raised funds.

### Sport Tour

During the year ended 31 December 2023, a development squad of 25 cricket players, 1 staff member, 1 coach and a number of parent supporters undertook a cricket tour to Australia at a cost of \$80,000, which included playing matches against other schools and clubs as well as visits to significant cultural, historical and natural attractions. It enabled students to develop their skills ahead of the New Zealand cricket season. The tour was funded through locally raised funds.





## 7. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	13,313	17,500	10,165
Consultancy and Contract Services	551,455	505,000	484,138
Grounds	57,355	46,000	22,375
Heat, Light and Water	254,970	200,000	213,454
Rates	94,446	85,000	82,933
Repairs and Maintenance	206,669	210,000	300,402
Use of Land and Buildings	1,210,771	1,200,000	979,121
Security	30,136	34,000	34,366
Employee Benefits - Salaries	114,681	117,076	113,592
	<u>2,533,796</u>	<u>2,414,576</u>	<u>2,240,546</u>

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

## 8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	320,308	323,255	802,901
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>320,308</u>	<u>323,255</u>	<u>802,901</u>

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

Of the \$320,308 Cash and Cash Equivalents and the \$8,410,476 Short Term Investments (Note 11) \$459,500 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024/25 on reinstatement of the school's artificial turf.

Of the \$320,308 Cash and Cash Equivalents and the \$8,410,476 Short Term Investments (Note 11) \$983,830 is held by the School on behalf of third parties in trust and international student and hostel fees as disclosed in Note 14.

## 9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	16,315	25,786	25,786
Receivables from the Ministry of Education	-	15,218	15,218
Interest Receivable	121,434	50,332	50,332
Teacher Salaries Grant Receivable	767,555	688,202	688,202
	<u>905,304</u>	<u>779,538</u>	<u>779,538</u>
Receivables from Exchange Transactions	137,749	76,118	76,118
Receivables from Non-Exchange Transactions	767,555	703,420	703,420
	<u>905,304</u>	<u>779,538</u>	<u>779,538</u>



## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Hostel	3,511	4,124	4,124
Canteen	2,684	1,787	1,787
	<u>6,195</u>	<u>5,911</u>	<u>5,911</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	8,410,476	6,695,263	6,695,263
Non-current Asset			
Foodstuffs (SI) Limited	5,806	8,172	8,172
Te Kura Trust	-	20,755	20,755
Canterbury Education Services Society Limited	2,000	2,000	2,000
	<u>7,806</u>	<u>30,927</u>	<u>30,927</u>
Total Investments	<u>8,418,282</u>	<u>6,726,190</u>	<u>6,726,190</u>





## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	5,480,000				-	5,480,000
Buildings	2,431,121	574,087			(67,220)	2,937,988
Building Improvements	959,715	172,171			(71,653)	1,060,233
Hostel	3,514,792	77,300			(117,401)	3,474,691
Furniture and Equipment	1,281,501	230,273			(320,388)	1,191,386
Information and Communication Technology	222,141	306,082			(99,170)	429,053
Motor Vehicles	78,704				(21,569)	57,135
Artwork	81,761				-	81,761
Leased Assets	80,694	130,755			(45,649)	165,800
Library Resources	3,782	10,057	(67)		(8,700)	5,072
Work in Progress	143,674	161,116	(143,674)		-	161,116
<b>Balance at 31 December 2023</b>	<b>14,277,885</b>	<b>1,661,841</b>	<b>(143,741)</b>	<b>-</b>	<b>(751,750)</b>	<b>15,044,235</b>

The net carrying value of equipment held under a finance lease is \$165,800 (2022: \$80,694)

### 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	5,480,000	-	5,480,000	5,480,000	-	5,480,000
Buildings	3,695,891	(757,903)	2,937,988	3,121,804	(690,683)	2,431,121
Building Improvements	1,682,953	(622,720)	1,060,233	1,510,782	(551,067)	959,715
Hostel	5,493,799	(2,019,108)	3,474,691	5,416,498	(1,901,706)	3,514,792
Furniture and Equipment	3,143,424	(1,952,038)	1,191,386	2,913,150	(1,631,649)	1,281,501
Information and Communication Technology	1,287,094	(858,041)	429,053	981,011	(758,870)	222,141
Motor Vehicles	139,116	(81,981)	57,135	139,116	(60,412)	78,704
Artwork	81,761	-	81,761	81,761	-	81,761
Leased Assets	441,205	(275,405)	165,800	310,449	(229,755)	80,694
Library Resources	215,984	(210,912)	5,072	209,660	(205,878)	3,782
Work in Progress	161,116	-	161,116	143,674	-	143,674
<b>Balance at 31 December 2023</b>	<b>21,822,343</b>	<b>(6,778,108)</b>	<b>15,044,235</b>	<b>20,307,905</b>	<b>(6,030,020)</b>	<b>14,277,885</b>



**13. Accounts Payable**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	275,903	167,011	167,011
Accruals	31,323	145,161	145,161
Employee Entitlements - Salaries	944,243	725,933	725,933
Employee Entitlements - Leave Accrual	144,736	110,652	110,652
	<u>1,396,205</u>	<u>1,148,757</u>	<u>1,148,757</u>
Payables for Exchange Transactions	1,370,301	1,122,524	1,122,524
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	25,904	26,233	26,233
Payables for Non-exchange Transactions - Other			
	<u>1,396,205</u>	<u>1,148,757</u>	<u>1,148,757</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
International Student Fees in Advance	749,293	476,082	476,082
Hostel Fees in Advance	31,000	32,000	32,000
Other Revenue in Advance	28,866	10,458	10,458
	<u>809,159</u>	<u>518,540</u>	<u>518,540</u>



## 15. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	325,288	325,288	233,931
Increase to the Provision During the Year	320,851	250,000	226,513
Use of the Provision During the Year	(36,783)	(262,000)	(135,156)
Provision at the End of the Year	<u>609,356</u>	<u>313,288</u>	<u>325,288</u>
Cyclical Maintenance - Current	320,000	35,000	35,000
Cyclical Maintenance - Non current	289,356	278,288	290,288
	<u>609,356</u>	<u>313,288</u>	<u>325,288</u>

The hostel is next expected to undertake maintenance works during 2024. This plan is based on the hostel's long term maintenance plan. The school currently falls under the CSR programme and is not required to prepare a plan until construction at school is completed.

## 16. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	71,547	50,843	50,843
Later than One Year and no Later than Five Years	123,405	41,427	41,427
Later than Five Years	-	-	-
Future Finance Charges	(25,768)	(7,697)	(7,697)
	<u>169,184</u>	<u>84,573</u>	<u>84,573</u>
<b>Represented by</b>			
Finance lease liability - Current	61,203	45,084	45,084
Finance lease liability - Non current	107,981	39,489	39,489
	<u>169,184</u>	<u>84,573</u>	<u>84,573</u>



**17. Funds held in Trust**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 984,830	\$ 565,257	\$ 565,257
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>984,830</u>	<u>565,257</u>	<u>565,257</u>

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

**18. Funds Held for Capital Works Projects**

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Turf Restoration Project	-	459,500			459,500
Miscellaneous works	-	450,155	(450,155)		-
Totals	<u>-</u>	<u>909,655</u>	<u>(450,155)</u>	<u>-</u>	<u>459,500</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	459,500
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Represented by:**

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





## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	6,270	6,825
Leadership Team Remuneration Full-time equivalent members	1,029,801 7	965,682 7
Total key management personnel remuneration	1,036,071	972,507

There are 8 members of the Board excluding the Headmaster. The Board has held 10 full meetings of the Board in the year. The Board also has Finance and Audit (4 members) and Property (4 members) and People and Wellbeing (4 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240-250	220-230
Benefits and Other Emoluments	0-10	0-10

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	25.0	19.0
110-120	17.0	7.0
120-130	6.0	4.0
130-140	3.0	-
	51.0	30.0

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



## 21. Contingencies

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

The Board is aware of two claims alleging a breach of contract. The Board has not recognised these matters in the financial statements because the likelihood of the claims surfacing are not probable as there is no substance to the matters. In the unlikely event of an unsuccessful outcome, maximum liability has been estimated to be \$10,000 (2022: \$20,000).

### Holidays Act Compliance – Schools Payroll

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

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

### Cyclical Maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the Land, Buildings and other facilities on the School site. The School is part of the Christchurch Schools Rebuild Programme which will result in the School's Buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

The cyclical maintenance requirements for the hostel are known and can be reliably estimated, therefore this provision continues to be recognised in the Statement of Financial Position.



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	320,308	323,255	802,901
Receivables	905,304	779,538	779,538
Investments - Term Deposits	8,410,476	6,695,263	6,695,263
Total financial assets measured at amortised cost	<u>9,636,088</u>	<u>7,798,056</u>	<u>8,277,702</u>

### Financial liabilities measured at amortised cost

Payables	1,370,301	1,122,524	1,122,524
Finance Leases	169,184	84,573	84,573
Total financial liabilities measured at amortised cost	<u>1,539,485</u>	<u>1,207,097</u>	<u>1,207,097</u>

## 23. Events After Balance Date

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





## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF CHRISTCHURCH BOYS HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023 and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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



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

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

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists.

Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board is responsible for the other information. The other information comprises the information including the Members of the Board, Statement of Responsibility, Analysis of Variance, Kiwisport Report and Statement of Compliance with Employment Policy but does not include the financial statements, and our auditor's report thereon.

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

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

## **Independence**

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

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



**Nicole Dring**

Partner

for Deloitte Limited

On behalf of the Auditor-General

Christchurch, New Zealand

# ANALYSIS OF VARIANCE



The Annual Plan updates reported to the Board of Trustees (BOT) at their meetings throughout 2023 are presented below with an additional analysis section. The Dashboard of Indicators attached completes the Analysis of Variance.

## ACTION PLAN - MĀORI ACHIEVEMENT OBJECTIVE: IMPROVE MĀORI STUDENT AREA DATA COMPARED TO THE REST OF CBHS

GOALS	HOW (TASKS)	RESPONSIBLE	SUCCESS INDICATORS	TRACKING (UPDATES IN BOLD)
<b>Enhancement of cultural capital of CBHS Māori students</b>	<ul style="list-style-type: none"> <li>a) Promotion of Māori role models</li> <li>b) Introduce mentoring of Year 9 Māori students</li> <li>c) Targeted tracking of Māori students. Group that meets in Terms 1, 2 and 3 to identify Māori students who need support and ensure it is provided</li> <li>d) Ensure recognition of Māori student leadership</li> <li>e) Employment and support of new position Kaitautoko Ākongā</li> </ul>	<ul style="list-style-type: none"> <li>a) Headmaster</li> <li>b) Assistant Principal Curriculum</li> <li>c) Headmaster</li> <li>d) Headmaster (in consultation with Māori community)</li> <li>e) Headmaster</li> </ul>	<ul style="list-style-type: none"> <li>a) Visible Māori examples of success demonstrated to students</li> <li>b) Mentoring is established, is sustainable and is evaluated</li> <li>c) Māori AREA Data</li> <li>d) Māori student leadership is provided for and recognised</li> <li>e) The Kaitautoko Ākongā has formed strong connections (a trusted social contract) with Māori ākongā and whānau</li> </ul>	<ul style="list-style-type: none"> <li>1. Year 9 mentors (Mātāmua) in place. Community welcome successful and attended by approx. 40 families (key learning has been around how to make contact and connection)</li> <li>2. Kaitautoko Ākongā has been visible and making connections and interacting on student behalf e.g., through sports registration process or assisting whānau in meeting with Careers Department</li> <li>3. Student Leadership Group established</li> <li>4. Māori Department very cohesive and empowered. We are seeing enhanced visible leadership</li> <li>5. Student Leadership Group meeting regularly and also mentoring younger students</li> <li>6. Student leaders have requested acknowledgment of tribe when achievement recognised</li> <li>7. House haka competition</li> <li>8. College Match haka</li> <li>9. Tuakana Teina tutoring by Year 12 of Year 9 for haka</li> <li>10. Specific careers support for Māori students</li> <li>11. Continued public leadership from monitors in assembly</li> <li>12. Biographies of Māori old boys in assembly</li> <li>13. Kaitautoko Ākongā has formed strong connections. Often acting as a support person for students</li> <li>14. Appearance on Te Ao Māori (Māori TV) of HOD Te Reo</li> </ul>
<b>Representation</b>	<ul style="list-style-type: none"> <li>a) Establishment of a cultural reference group for BOT</li> <li>b) Co-option of BOT member from CBHS Māori community</li> </ul>	<ul style="list-style-type: none"> <li>a) BOT</li> <li>b) BOT</li> </ul>	<ul style="list-style-type: none"> <li>a) Group meets regularly and provides input to the BOT</li> <li>b) Co-option</li> </ul>	<ul style="list-style-type: none"> <li>15. Co-option successful in 2022. Co-opted Trustee has met with Māori Department</li> <li>16. Industrial action preventing meetings</li> <li>17. Letter from Kaitautoko Ākongā to whānau regarding results</li> <li>18. Kōmiti Māori hui every 3 weeks usually (30 students in attendance)</li> <li>19. Kaitautoko Ākongā meetings</li> <li>20. Fish and Chip evening for Māori community</li> <li>21. Communication with Māori community of AREA Data and positive achievements highlighted</li> </ul>
<b>Treaty of Waitangi Obligations</b>	<ul style="list-style-type: none"> <li>a) Strengthen connection with Ngāi Tūāhuriri</li> <li>b) Enhance CBHS community understanding of Treaty of Waitangi</li> </ul>	<ul style="list-style-type: none"> <li>a) Headmaster</li> <li>b) Headmaster</li> </ul>	<ul style="list-style-type: none"> <li>a) Connection with Ngāi Tūāhuriri is formalised</li> <li>b) Improvement in Ask Your Teams score</li> </ul>	<ul style="list-style-type: none"> <li>22. Headmaster and Kaitautoko Ākongā have attended professional development at Tuahiwi re Ngāi Tūāhuriri history and tikanga and are enrolled in future session re Ngāi Tahu Treaty Settlement</li> <li>23. Open dialogue with Ngāi Tūāhuriri including introduction of Kaitautoko Ākongā with Education lead</li> <li>24. Teacher Only Day Planning for March 5 includes "the why of Te Tiriti o Waitangi" to be presented by Headmaster</li> <li>25. HOD Te Reo leadership of Christchurch Girls' High School training at Tuahiwi</li> <li>26. Ngāi Tahu History at assembly</li> </ul>
<b>Staff Capability</b>	<ul style="list-style-type: none"> <li>a) CBHS Professional Growth Cycle to specifically include goals for making progress in Te Reo me ngā tikanga Māori</li> </ul>	<ul style="list-style-type: none"> <li>a) PGC coordinator</li> </ul>	<ul style="list-style-type: none"> <li>a) Teachers complete PGC successfully</li> </ul>	<ul style="list-style-type: none"> <li>27. Te Ao Māori goals have been included in Teacher PGC</li> <li>28. Staff including all Mātāmua are enrolled in Te Reo Māori course</li> <li>29. Continued message of connection first e.g., Pete Chaplin PD for staff</li> <li>30. Kaitautoko Ākongā to lead revised Mātāmua programme in 2024</li> <li>31. Impressive step up from Te Reo staff in absence of HOD Te Reo</li> <li>32. Additional Te Reo teacher employed for 2024 (also teaching Biology)</li> </ul>

## ANALYSIS OF ACTION PLAN - MĀORI ACHIEVEMENT

In 2023 through deliberate steps the school strengthened its support of the success of Māori students as Māori. By this we mean promoting both identity and success. There has been a notable positive shift in staff buy-in to Te Ao Māori and we have a very strong and enthusiastic group of Māori staff who have taken an active and visible role in supporting and challenging students and in raising the profile of Te Ao Māori at CBHS. The active support from the BOT and leadership has been appreciated and has provided momentum for positive growth.

# ANALYSIS OF VARIANCE



## ACTION PLAN - TEACHING INTERACTIONS OBJECTIVE: INCREASE THE MEANINGFUL IMPACT OF TEACHING INTERACTIONS AT CBHS

GOALS	HOW (TASKS)	RESPONSIBLE	SUCCESS INDICATORS	TRACKING (UPDATES IN BOLD)
Increase the effectiveness of teaching interactions at CBHS	a) Define the principles of effective teaching at CBHS through the adaption of the Te Kotahitanga Teaching Profile as the CBHS Teaching Profile (CBHS ETP)	a) Headmaster (with support of CBHS Effective Teaching Committee)	<ol style="list-style-type: none"> <li>1. CBHS ETP aligns with Te Kotahitanga ETP and Teaching Council Standards for the Education Profession</li> <li>2. Teachers understand and commit to the CBHS ETP</li> <li>3. CBHS teaching observation, appraisal and professional conversations align with the CBHS ETP</li> </ol>	<ol style="list-style-type: none"> <li>1. Draft CBHS ETP written and being reviewed. ERO profile report has provided a very strong opportunity for this group</li> <li>2. CBHS Teaching Profile written and shared with staff</li> <li>3. Staff input sought for how we can support staff with implementing the ETP. This has led to messages to boys about the importance of manners and not arguing when caught out e.g., if you're eating in class and get told off, don't deny or argue just apologise and move on</li> <li>4. Further promotion of ETP to community through newsletters and Open Day</li> <li>5. Positive discussion post Headmaster trip to Wellington Principals' Forum and Staff consultation on values on a more consistent teaching practice at CBHS. Currently being incorporated into strategic and MSB planning</li> </ol>
	b) Implement, support and maintain and continually improve teaching interactions that meet the expectations of the CBHS ETP	b) Headmaster (with support of CBHS Effective Teaching Committee)		

(Success Indicators to be measured through teacher and student voice collected through Ask Your Teams, focus groups and other means as determined by the Effective Teaching Committees.)

## ANALYSIS OF PLAN: EFFECTIVE TEACHING INTERACTIONS

Teaching at CBHS remains strong. Conversations in 2023 and feedback from teaching staff has identified the importance of collective teacher efficacy. John Hattie describes collective teacher efficacy as the “number one” impact. Collective teacher efficacy is the combined belief that it is us (the teachers) that make the difference. Hattie talks about the power of staff believing they make the difference and this being fuelled by evidence that they are. Discussions at CBHS have led to the work on Blue-Black Values for 2024. There is a corollary that undermining teacher impact has a negative effect. In 2023 the school was distracted from making an impact through teaching through poorly implemented interventions such as the MOE’s curriculum and NCEA changes. The school has positively embraced recommendations for further improvements in HSW systems.

Effective teaching is well defined, the school and its staff need the space to focus on this. We have changed the balance of the Senior Leadership Team to provide a greater focus on curriculum and teaching. We are nervous about the impact of NCEA Level One changes, especially in Term Three, on teachers’ capacity to teach.



**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.**

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

<b>Reporting on the principles of being a Good Employer</b>	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><b>Monitoring staff wellbeing</b></p> <p>Monitoring of staff wellbeing is done both formally and informally. The Senior Leadership Team play a significant role in being the informal and regular touch points with staff on a day-to-day basis. On a formal basis, wellbeing of staff is monitored in a number of ways, including:</p> <ul style="list-style-type: none"><li>(a) Health, safety and wellbeing reporting through to the Board via the People &amp; Wellbeing sub-committee to ensure both management and governance consideration of issues.</li><li>(b) The Health and Safety Committee which meets each term. All staff can attend and raise agenda items, the minutes are public and are reported back to the Board.</li><li>(c) The Risk Register which is reviewed by the Board each Board meeting.</li><li>(d) The Hazard Register which is available at reception and updated by the Health and Safety Officer and reviewed by the Education Review Office as part of its assurance checks.</li><li>(e) Staff Surveys were introduced in 2014 by the current Headmaster. These are conducted regularly and the results reported to and considered by the Board. Recently these have been moved to a new provider (Ask Your Team) because of the ability to gain more granulated and useful data.</li><li>(f) Staff wellbeing is the first agenda item at the weekly Senior Leadership Team meetings. The SLT discuss staff who may need support and assign responsibility for this to a member of the SLT.</li><li>(g) Collegiality and culture are strengths of the CBHS staff. CBHS have a stated staff culture of being positive, showing integrity, working together and showing aroha. CBHS regularly and purposefully brings staff together, and staff support each other.</li></ul>

	<p>(h) Sick leave and relief related data is monitored to identify staff who may need additional support, and the school is very generous with providing leave.</p> <p>(i) The BDI Committee is a group of staff that discuss issues relating to inclusion, access professional development for staff, and work on improving the inclusiveness of the school community. Projects from this committee have included work on supporting LGBTQ+ community members, support for female staff, promotion of biculturalism.</p> <p>(j) PCSchool is CBHS' database and student management system. Teachers enter concerns and praise about students, which send an email to the Dean and relevant senior leader. This data is monitored and additional support is provided to staff where required as a result of these notifications.</p> <p>(k) External supervision of guidance counsellors.</p> <p>(l) Junior and Senior School Meetings are held which involve the relevant pastoral staff meeting to discuss areas of concern and to analyse data. This process identifies staff who may need additional assistance and support.</p> <p>(m) Formal department meetings are held formally at least twice a term and informally more frequently. During these meetings workload and other information is shared upwards, into for example Road Map meetings and Teaching and Learning Committee Meetings.</p> <p>(n) Road Map Interviews are held each term between SLT members and each of their direct reports. They include a check on department numbers, and</p> <p>Staff wellbeing is considered in every aspect and decision the school makes. For example, the design of the new classrooms includes glass walls to ensure learning is visible and teachers do not feel isolated. New staff are assigned a member of the SLT as a contact point as part of their induction. There is proactive care of both staff and students.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Staff have a Belonging, Diversity and Inclusion (BDI) Committee to support and advocate.</p>

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Follow a standardised process. Appointment committee made up of 3 staff across the school. Appointment committee selection process considers diversity.</p>
<p>How are you recognising,</p> <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>	<p>Consultation with Ngai Tahu.</p> <p>Appointment of Kaitautoko Akonga Sean Lee.</p> <p>Continuation of our Māori mentor programme following a trial implementation in 2022.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Professional Growth Cycle programme.</p> <p>Professional Development programme.</p> <p>Annual Performance Appraisals.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>BDI Committee</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>BDI Committee</p>

## **Kiwisport Funding – Christchurch Boys’ High School 2023**

Kiwisport funding at CBHS in 2023 was used to offset some of the cost of a full-time sports co-ordinator.

Nic Hill  
Headmaster