



SOUTHLAND BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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Southland Boys' High School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Janine Loader

Ray Laurenson

Full Name of Presiding Member

Full Name of Principal

Signed by:
Janine Loader
93D91568CBF0B8DB

Signed by:
Ray Laurenson
310A79535609CA89

Signature of Presiding Member

Signature of Principal

Date: 02/06/2026

Date: 29/05/2026

Southland Boys' High School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Janine Loader	Presiding Member	Elected	Aug 2028
Raymond Laurenson	Principal	ex Officio	
Janine Hopcroft	Parent Representative	Elected	Aug 2028
Melissa Kean	Parent Representative	Elected	Aug 2028
Scott MacKareth	Parent Representative	Elected	Aug 2028
Leanne Tautari	Parent Representative	Elected	Aug 2028
Phillip Botting	Parent Representative	Elected	Aug 2028
Nic Lamont	Staff Representative	Elected	Aug 2028
Alex Williams	Student Representative	Elected	Sep 2028
Chami Abeysinghe	Presiding Member	Elected	Aug 2025
Emma Smaill	Presiding Member	Elected	Aug 2025
Kieran Middleton	Parent Representative	Co-opted	Aug 2025
Levi Te Amo	Student Representative	Elected	Sep 2025
Shaun Fitzgibbon	Staff Representative	Elected	Apr 2025

Southland Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	12,734,247	12,927,126	12,187,825
Locally Raised Funds	3	1,378,818	1,244,750	1,559,024
Interest		42,532	67,500	102,191
Hostel	4	1,533,122	1,407,205	1,344,425
Other Revenue		-	-	3,340
Total Revenue		15,688,719	15,646,581	15,196,805
Expense				
Locally Raised Funds	3	857,948	887,800	1,082,556
Hostel	4	1,304,448	1,368,424	1,321,339
Learning Resources	5	9,728,395	9,598,727	9,485,460
Administration	6	925,022	917,341	867,269
Interest		22,401	10,450	12,428
Property	7	2,084,353	2,531,555	2,575,517
Loss on Disposal of Property, Plant and Equipment		5,857	5,000	10,262
Total Expense		14,928,424	15,319,297	15,354,831
Net Surplus / (Deficit) for the year		760,295	327,284	(158,026)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		760,295	327,284	(158,026)

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

Southland Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,103,830	3,103,830	3,199,153
Total comprehensive revenue and expense for the year		760,295	327,284	(158,026)
Contribution - Furniture and Equipment Grant		-	-	62,703
Equity at 31 December		3,864,125	3,431,114	3,103,830
Accumulated comprehensive revenue and expense		3,864,125	3,431,114	3,103,830
Equity at 31 December		3,864,125	3,431,114	3,103,830

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.

Southland Boys' High School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	980,761	1,272,869	868,123
Accounts Receivable	9	794,604	794,171	794,171
GST Receivable		177,291	112,736	112,736
Prepayments		62,670	92,882	92,882
Inventories	10	391,378	417,042	417,042
Investments	11	766,446	773,450	773,450
Funds Receivable for Capital Works Projects	18	16,539	2,423	2,423
		<u>3,189,689</u>	<u>3,465,573</u>	<u>3,060,827</u>
Current Liabilities				
Accounts Payable	13	1,107,111	1,205,420	1,205,420
Revenue Received in Advance	14	72,409	137,035	137,035
Provision for Cyclical Maintenance	15	385,145	277,150	630,082
Finance Lease Liability	16	137,055	101,078	101,078
Funds held in Trust	17	3,109	-	-
Funds held for Capital Works Projects	18	121,328	351,017	351,017
		<u>1,826,157</u>	<u>2,071,700</u>	<u>2,424,632</u>
Working Capital Surplus		1,363,532	1,393,873	636,195
Non-current Assets				
Property, Plant and Equipment	12	2,657,331	2,300,243	2,730,205
		<u>2,657,331</u>	<u>2,300,243</u>	<u>2,730,205</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	31,192	37,373	36,941
Finance Lease Liability	16	125,546	225,629	225,629
		<u>156,738</u>	<u>263,002</u>	<u>262,570</u>
Net Assets		<u><u>3,864,125</u></u>	<u><u>3,431,114</u></u>	<u><u>3,103,830</u></u>
Equity		<u><u>3,864,125</u></u>	<u><u>3,431,114</u></u>	<u><u>3,103,830</u></u>

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

Southland Boys' High School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		3,760,865	3,675,821	3,521,965
Locally Raised Funds		1,463,151	1,227,850	1,416,923
Hostel		1,423,629	1,320,205	1,379,293
International Students		17,367	16,900	30,069
Goods and Services Tax (net)		(64,555)	-	2,656
Payments to Employees		(1,819,947)	(1,777,282)	(1,929,982)
Payments to Suppliers		(3,956,905)	(4,115,798)	(4,487,598)
Interest Paid		(22,401)	(10,450)	(12,428)
Interest Received		37,974	67,500	94,284
Net cash from/(to) Operating Activities		839,178	404,746	15,182
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	2,300
Purchase of Property Plant & Equipment		(223,608)	-	(595,960)
Proceeds from Sale of Investments		7,004	-	921,414
Net cash from/(to) Investing Activities		(216,604)	-	327,754
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	62,703
Finance Lease Payments		(175,732)	-	(78,941)
Funds Administered on Behalf of Other Parties		(334,204)	-	(193,290)
Net cash from/(to) Financing Activities		(509,936)	-	(209,528)
Net increase/(decrease) in cash and cash equivalents		112,638	404,746	133,408
Cash and cash equivalents at the beginning of the year	8	868,123	868,123	734,715
Cash and cash equivalents at the end of the year	8	980,761	1,272,869	868,123

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.

Southland Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The 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 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 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 23b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period 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.

1.4. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances and deposits held at call with banks. The carrying amount of cash and cash equivalents represent fair value.

1.6. Accounts Receivable

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

1.7. Inventories

Inventories are consumable items held for sale and are comprised of canteen stocks 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.

1.8. 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.

1.9. 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:

Hostel	8-50 years
Building Improvements	2-20 years
Furniture and Equipment	2-50 years
Information and Communication Technology	3-13 years
Motor Vehicles	5-10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

1.13. Revenue Received in Advance

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

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

1.14. Funds Held in Trust

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

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

1.15. Funds held for Capital Works

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

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

1.16. 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 2 to 17 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.

1.17. Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	3,576,161	3,476,197	3,349,950
Teachers' Salaries Grants	7,333,728	7,500,000	6,930,093
Use of Land and Buildings Grants	1,682,300	1,838,305	1,750,767
Other Government Grants	142,058	112,624	157,015
	<u>12,734,247</u>	<u>12,927,126</u>	<u>12,187,825</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	333,868	213,300	230,598
Fees for Extra Curricular Activities	442,332	429,250	442,599
Trading	424,580	452,800	321,421
Fundraising and Community Grants	38,715	5,000	170,104
Other Revenue	119,496	127,500	199,600
International Student Fees	19,827	16,900	27,609
Overseas Trip Income	-	-	167,093
	<u>1,378,818</u>	<u>1,244,750</u>	<u>1,559,024</u>
Expense			
Extra Curricular Activities Costs	401,173	459,300	494,737
Trading	456,249	428,500	366,312
Fundraising and Community Grant Costs	-	-	29,074
International Student - Other Expenses	526	-	25,340
Overseas Trip Expenses	-	-	167,093
	<u>857,948</u>	<u>887,800</u>	<u>1,082,556</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>520,870</u>	<u>356,950</u>	<u>476,468</u>

4. Hostel Revenue and Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Government Grants - Ministry of Education	87,575	87,000	87,000
Hostel Fees	1,319,998	1,299,180	1,219,890
Other Revenue	125,549	21,025	37,535
	<u>1,533,122</u>	<u>1,407,205</u>	<u>1,344,425</u>
Expense			
Employee Benefit - Salaries	326,659	352,157	314,750
Depreciation	106,051	102,500	101,581
Other Hostel Expenses	871,738	913,767	905,008
	<u>1,304,448</u>	<u>1,368,424</u>	<u>1,321,339</u>
<i>Surplus for the year Hostel</i>	<u>228,674</u>	<u>38,781</u>	<u>23,086</u>

5. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	968,156	726,102	846,835
Information and Communication Technology	162,553	145,500	235,346
Employee Benefits - Salaries	8,255,274	8,352,125	7,947,498
Staff Development	15,665	75,000	80,020
Depreciation	326,747	300,000	333,229
Other Learning Resources	-	-	42,532
	<u>9,728,395</u>	<u>9,598,727</u>	<u>9,485,460</u>

6. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	18,714	5,500	18,000
Board Fees and Expenses	19,071	30,040	12,931
Legal Fees	792	45,000	11,419
Other Administration Expenses	335,968	348,801	292,845
Employee Benefits - Salaries	510,150	463,000	503,037
Insurance	35,231	25,000	21,437
Service Providers, Contractors and Consultancy	5,096	-	7,600
	<u>925,022</u>	<u>917,341</u>	<u>867,269</u>

7. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	178,250	185,500	194,202
Cyclical Maintenance	(120,201)	61,500	31,886
Heat, Light and Water	139,125	165,000	156,063
Rates	7,157	5,000	3,872
Repairs and Maintenance	39,514	110,000	308,248
Use of Land and Buildings	1,682,300	1,838,305	1,750,767
Employee Benefits - Salaries	118,976	110,000	106,295
Other Property Expenses	39,232	56,250	24,184
	<u>2,084,353</u>	<u>2,531,555</u>	<u>2,575,517</u>

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

8. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	980,761	1,272,869	868,123
Cash and cash equivalents for Statement of Cash Flows	<u>980,761</u>	<u>1,272,869</u>	<u>868,123</u>

Of the \$980,761 Cash and Cash Equivalents, \$171,454 is subject to restrictions for the following reasons:

- \$95,936 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 18.
- \$46,329 of Other Revenue relating to the 2026 school year has been collected. This is included in Revenue in Advance note 14.
- \$26,080 of Hostel Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 14.
- \$3,109 is held by the school on behalf of the students to be spent in 2026, as disclosed in note 17.

9. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,310	159,718	159,718
Receivables from the Ministry of Education	60,326	-	-
Interest Receivable	8,444	3,886	3,886
Teacher Salaries Grant Receivable	710,524	630,567	630,567
	<u>794,604</u>	<u>794,171</u>	<u>794,171</u>
Receivables from Exchange Transactions	23,754	163,604	163,604
Receivables from Non-Exchange Transactions	770,850	630,567	630,567
	<u>794,604</u>	<u>794,171</u>	<u>794,171</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	391,378	416,850	416,850
Canteen	-	192	192
	<u>391,378</u>	<u>417,042</u>	<u>417,042</u>

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	766,446	773,450	773,450
	<u>766,446</u>	<u>773,450</u>	<u>773,450</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Hostel	1,443,093	44,351	-	-	(106,051)	1,381,393
Building Improvements	312,461	20,378	-	-	(25,608)	307,231
Furniture and Equipment	606,667	156,286	-	-	(137,805)	625,148
Information and Communication Technology	18,908	-	-	-	(5,787)	13,121
Motor Vehicles	6,649	-	-	-	(670)	5,979
Leased Assets	266,174	134,330	(3,055)	-	(146,391)	251,058
Library Resources	76,253	10,436	(2,802)	-	(10,486)	73,401
	<u>2,730,205</u>	<u>365,781</u>	<u>(5,857)</u>	<u>-</u>	<u>(432,798)</u>	<u>2,657,331</u>

The net carrying value of computers and other ICT equipment held under a finance lease is \$251,058 (2024: \$266,174).

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Hostel	2,670,421	(1,289,028)	1,381,393	2,626,069	(1,182,976)	1,443,093
Building Improvements	719,754	(412,523)	307,231	699,377	(386,916)	312,461
Furniture and Equipment	3,566,747	(2,941,599)	625,148	3,410,843	(2,804,176)	606,667
Information and Communication Technology	1,353,408	(1,340,287)	13,121	1,353,408	(1,334,500)	18,908
Motor Vehicles	60,627	(54,648)	5,979	60,627	(53,978)	6,649
Leased Assets	458,728	(207,670)	251,058	629,430	(363,256)	266,174
Library Resources	224,140	(150,739)	73,401	221,857	(145,604)	76,253
	<u>9,053,825</u>	<u>(6,396,494)</u>	<u>2,657,331</u>	<u>9,001,611</u>	<u>(6,271,406)</u>	<u>2,730,205</u>

13. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	253,693	412,478	412,478
Accruals	34,214	106,318	106,318
Employee Entitlements - Salaries	762,249	637,791	637,791
Employee Entitlements - Leave Accrual	56,955	48,833	48,833
	<u>1,107,111</u>	<u>1,205,420</u>	<u>1,205,420</u>
Payables for Exchange Transactions	1,107,111	1,205,420	1,205,420
	<u>1,107,111</u>	<u>1,205,420</u>	<u>1,205,420</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Student Fees in Advance	-	2,460	2,460
Hostel Fees in Advance	26,080	47,998	47,998
Other Revenue in Advance	46,329	86,577	86,577
	<u>72,409</u>	<u>137,035</u>	<u>137,035</u>

15. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	667,023	667,023	635,137
Increase/(decrease) to the Provision During the Year	(120,201)	61,500	31,886
Use of the Provision During the Year	(130,485)	(414,000)	-
Provision at the End of the Year	<u>416,337</u>	<u>314,523</u>	<u>667,023</u>
Cyclical Maintenance - Current	385,145	277,150	630,082
Cyclical Maintenance - Non current	31,192	37,373	36,941
	<u>416,337</u>	<u>314,523</u>	<u>667,023</u>

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

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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	152,818	101,078	101,078
Later than One Year	136,385	225,629	225,629
Future Finance Charges	(26,602)	-	-
	<u>262,601</u>	<u>326,707</u>	<u>326,707</u>
Represented by:			
Finance lease liability - Current	137,055	101,078	101,078
Finance lease liability - Non current	125,546	225,629	225,629
	<u>262,601</u>	<u>326,707</u>	<u>326,707</u>

17. Funds Held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 3,109	\$ -	\$ -
	3,109	-	-

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, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roof & Wall Cladding A,B,C,D,E,H,N & P Replacement #214176	(2,423)	26,730	(24,307)	-	-
Blocks A, B gutter, shingle, membrane replacement #235423	61,871	62,991	(114,890)	-	9,972
D: Roof Structure & Wall Cladding #235424	111,121	139,953	(248,705)	-	2,369
D: Food Tech Remodel #251244	67,200	21,870	(89,070)	-	-
Block A Steel Window Replacement Northside #246760	110,825	-	(17,258)	-	93,567
ABCD Radiator Valves #235425	-	36,270	(36,270)	-	-
Lightning Strike #256903	-	5,979	(7,582)	1,603	-
Storm Damage Repairs #256792	-	-	(17,319)	780	(16,539)
Storm Damage Boiler Chimney #257258	-	16,500	(1,080)	-	15,420
Totals	348,594	310,293	(556,481)	2,383	104,789

Represented by:

Funds Held on Behalf of the Ministry of Education	121,328
Funds Receivable from the Ministry of Education	(16,539)

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roof & Wall Cladding A,B,C,D,E,H,N & P Replacement #214176	(63,116)	97,000	(36,307)	-	(2,423)
First Floor Classroom ILE Modernisation #220894	(71,596)	75,370	(3,774)	-	-
Blocks A, B gutter, shingle, membrane replacement #235423	535,299	340,471	(813,899)	-	61,871
D: Roof Structure & Wall Cladding #235424	123,658	1,750,000	(1,762,537)	-	111,121
Music Suite Modernisation #235427	(2,139)	44,978	(42,839)	-	-
D: Food Tech Remodel #251244	-	75,000	(7,800)	-	67,200
Block A Steel Window Replacement Northside #246760	-	131,844	(21,019)	-	110,825
Totals	522,106	2,514,663	(2,688,175)	-	348,594

Represented by:

Funds Held on Behalf of the Ministry of Education	351,017
Funds Receivable from the Ministry of Education	(2,423)

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, Rector, Associate Rector, Deputy Principals and Business Manager.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,838	3,576
<i>Leadership Team</i>		
Remuneration	715,803	837,705
Full-time equivalent members	5.00	5.25
Total key management personnel remuneration	720,641	841,281

There are seven members of the Board excluding the principal. The Board has held seven full meetings of the Board in the year. The Board also has Finance Committee (5 members) and Property Committee (4 members) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in subcommittee meetings, ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	210-220
Benefits and Other Emoluments	0-0	0-6
Termination Benefits	0-0	0-0

Principal 2

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-0	90-100
Benefits and Other Emoluments	0-0	0-0
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	27.00	20.00
110 -120	14.00	10.00
120 - 130	6.00	5.00
130 - 140	2.00	2.00
140 - 150	1.00	-
	50.00	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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual \$	2024 Actual \$
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$195,485 (2024:\$592,125) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Blocks AB gutter, shingle, membrane replacement #235423	31,381
D Roof Structure & Wall Cladding #235424	54,186
Block A Steel Window Replacement Northside #246760	93,567
Storm Damage Boiler Chimney #257258	16,351
Total	195,485

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 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	980,761	1,272,869	868,123
Receivables	794,604	794,171	794,171
Investments - Term Deposits	766,446	773,450	773,450
Total financial assets measured at amortised cost	<u>2,541,811</u>	<u>2,840,490</u>	<u>2,435,744</u>

Financial liabilities measured at amortised cost

Payables	1,107,111	1,205,420	1,205,420
Finance Leases	262,601	326,707	326,707
Total financial liabilities measured at amortised cost	<u>1,369,712</u>	<u>1,532,127</u>	<u>1,532,127</u>

25. Events After Balance Date

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

26. 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 SOUTHLAND BOYS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Southland Boys' High School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2025, 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.

Qualified opinion

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 2 June 2025. This is the date at which our qualified opinion is expressed.

Basis for our qualified opinion - Limitation of scope over opening inventories

We were not able to observe the counting of the physical inventory of school uniforms at 31 December 2024. We have been unable to confirm the inventory quantities at 1 January 2025 by alternative means. Opening inventories enter into the determination of the financial performance and cash flows for the year ended 31 December 2025. Consequently, we have been unable to determine whether adjustments to the reported surplus/deficit and cash flows for the year might be necessary.

Our audit opinion on the financial statements for the year ended 31 December 2024 was qualified for a similar reason. We were able to observe the counting of physical inventory at 31 December 2025 and are satisfied as to the inventory balance at that date. Accordingly, our qualification is limited to the effect of opening inventories on the financial performance and cash flows for the year ended 31 December 2025.

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 qualified 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 the Board intends to close or merge the School, or has 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Members of the Board, and Statement of KiwiSport funding.

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, we have no relationship with, or interests in, the School.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand

SBHS Analysis of Variance 2025

Preamble: This document is a generative report that analyses the key areas of academia at Southland Boys' High School over a 5-year period. It assesses measurable trends and measures them against the school's Strategic Plan as well as current governmental expectations. The objective of the analysis is to show positive and/or negative progress towards meeting stated goals and look at barriers and enablers. In acknowledgement of the introduction of the STEPPED Attendance system, the 2025 analysis of attendance data will focus on the school's attendance systems in alignment with the new programme. Also, a greater focus on Literacy and Numeracy data in Years 7&8 as an assessment of the introduction of structured approaches in 2025 will also occur.

Goal One (Annual Goals set in Jan 2025)

Academic

- 1. NCEA ENDORSEMENT RATE MERIT AND EXCELLENCE Y11-13 TO MEET THE NATIONAL AVERAGE.**
 - A. YEAR 9 AND 10 CERTIFICATE ACHIEVEMENT RATES MATCH YEAR 11 NCEA.**
 - B. MĀORI A AND PASIFIKA NCEA RESULTS 5% ABOVE THE NATIONAL AVERAGE.**
- 2. NCEA ACHIEVEMENT RATES TO BE ABOVE THE NATIONAL AVERAGE AND ABOVE ALL SOUTHLAND SCHOOLS FOR BOYS.**
- 3. CAA ASSESSMENT ACHIEVEMENT RESULTS ABOVE 75% BY THE END OF YEAR 11.**
- 4. ESTABLISH NEW CURRICULUM MODEL TO ALIGN WITH THE DRIVE TEAM PRESENTATION AND BEST PRACTICE FOR BOYS' EDUCATION IN SOUTHLAND BY DECEMBER 2025.**

Key = Items highlighted in **Blue** show the school meeting an annual goal target. **Yellow** items show the school failing to meet an annual goal target. Yet to be achieved goals will be extended into 2026 Annual Goals.

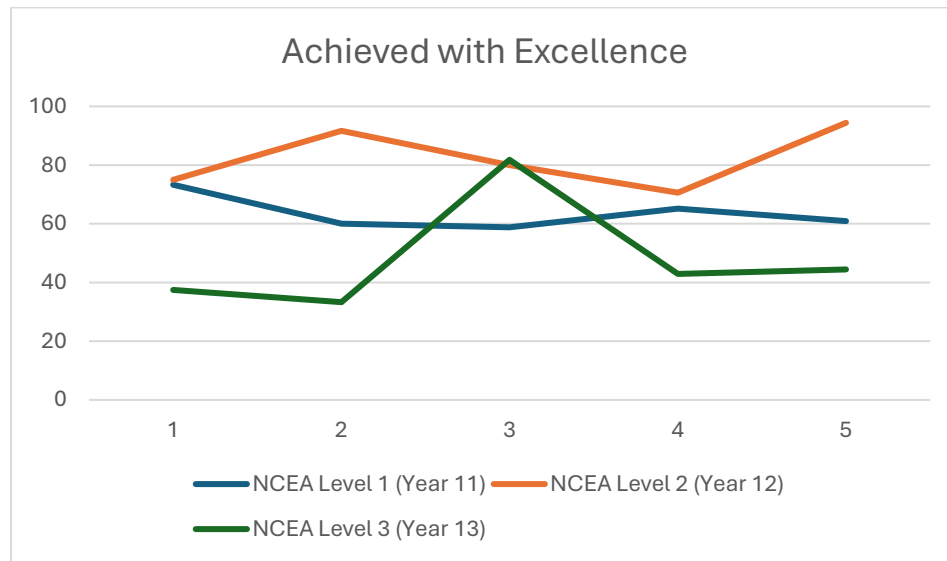
Key Performance Indicators for Target One

NCEA Data 2021-2025 (5-year variance report) showing endorsement rates.

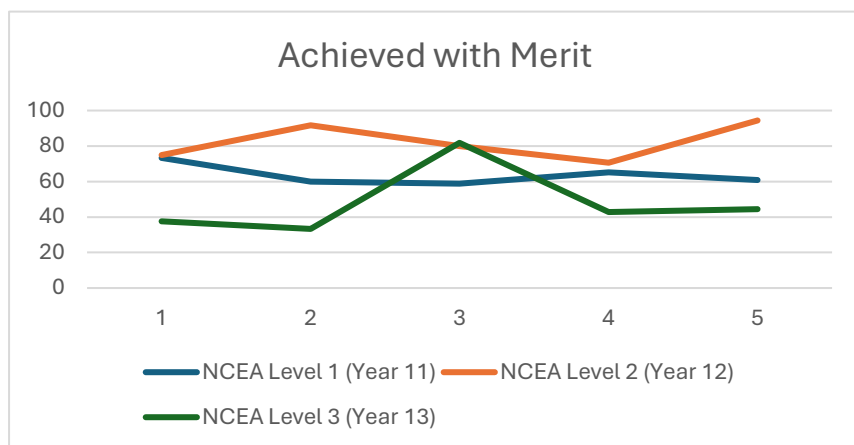
Relates to Annual Goal 1

1. NCEA ENDORSEMENT RATE MERIT AND EXCELLENCE Y11-13 TO MEET THE NATIONAL AVERAGE.

Achieved with Excellence (Overall endorsement)			
Academic Year	NCEA Level 1 (Year 11)	NCEA Level 2 (Year 12)	NCEA Level 3 (Year 13)
2021	9.4	6.5	7.8
2022	15.2	9.6	14.5
2023	12.3	8.0	9.1 (+4.8)
2024	1.95 (-10.4)	10.0 (+2.0)	14.1 (+5.0)
2025	5.9%	12.3%	17.5%
Variance over 5 years	-9.3	+2.3	+3



Achieved with Merit (Overall endorsement)			
Academic Year	NCEA Level 1 (Year 11)	NCEA Level 2 (Year 12)	NCEA Level 3 (Year 13)
2021	27.3	17.7	7.8
2022	25.6	15.8	20.0
2023	11.5 (-9.7)	24.1 (+5.7)	25.8 (+19.3)
2024	11.8 (+0.3)	12.0 (-12.1)	15.2 (-10.6)
2025	20.3	18.1	14.0
Variance over 5 years	-7.0	-6.0	-11.8



Endorsement Rates compared to National Average (Male Learners)

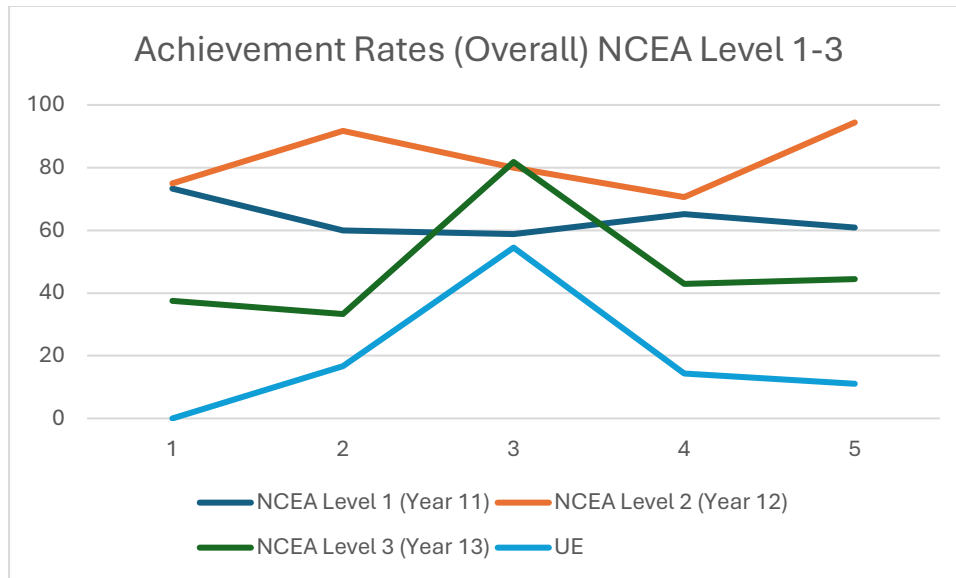
	L1 Merit	L1 Excellence	L2 Merit	L2 Excellence	L3 Merit	L3 Excellence
SBHS	20.3	5.9	18.1	12.3	14.0	17.5
National avg (males)	21.5	7.6	20.7	11.1	22.2	11.5
Variance	-1	-1.7	-2.6	+1.2	+2.5	-4.7

Achievement Rates (overall) NCEA L1-3.

Relates to Annual goal 2

2. NCEA ACHIEVEMENT RATES TO BE ABOVE THE NATIONAL AVERAGE AND ABOVE ALL SOUTHLAND SCHOOLS FOR BOYS.

Academic Year	NCEA Level 1 (Year 11)	NCEA Level 2 (Year 12)	NCEA Level 3 (Year 13)	Year 13 UE
2021	74.9	80.5	53.1	32.3
2022	81.2	86.4	64.0	47.7
2023	72.6	86.8	80.5	61.0
2024	76.6	83.5	68.3	53.7
2025	67.8	92.6	68.7	45.8
Variance over 5 years	-3.6	+16.1	+15.6	+13.5



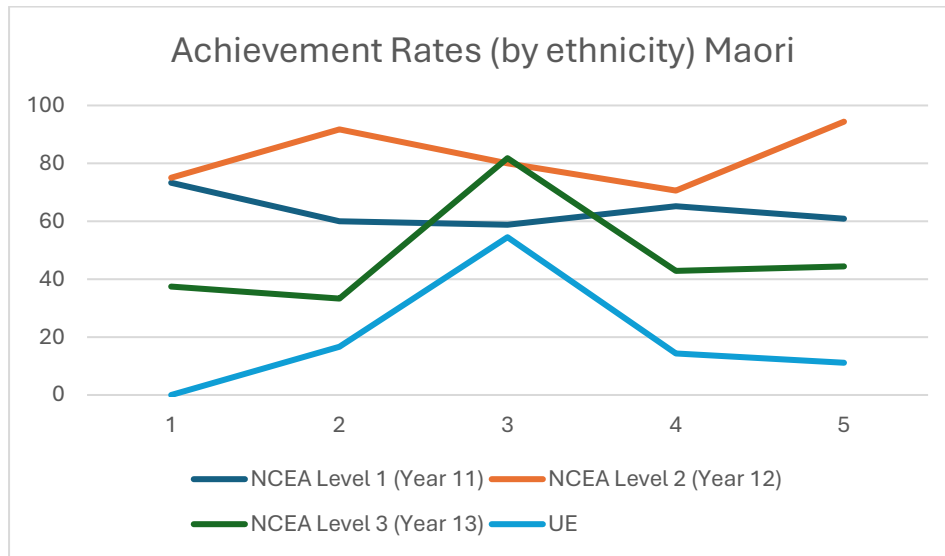
Achievement Rates (by Ethnicity)

Relates to Annual Goal 1B

B. MĀORI A AND PASIFIKA NCEA RESULTS 5% ABOVE THE NATIONAL AVERAGE.

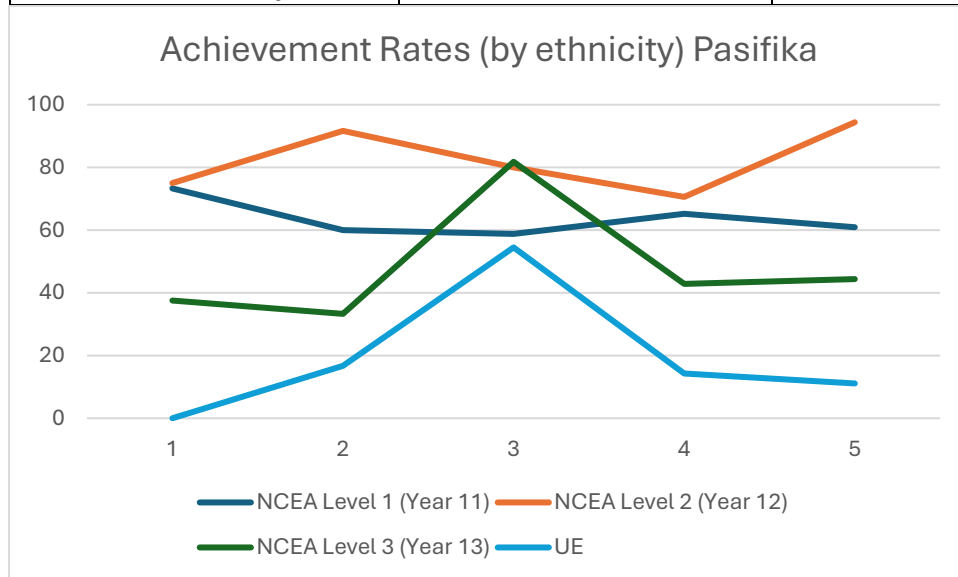
MAORI

Academic Year	NCEA Level 1 (Year 11)	NCEA Level 2 (Year 12)	NCEA Level 3 (Year 13)	Year 13 UE
2021	69.2	69.8	46.4	17.9
2022	71.1	77.8	57.1	38.1
2023	66.2	73.3	77.8	44.4
2024	57.1	82.2	55.6	55.6
2025	51.8 (16% below school avg)	92.6 (At school avg)	63.6 (5.1% below school avg)	33.3 (12.5% below school avg)
Variance over 5 years	-17.4	+22.8	+2.3	+30.0



Pasifika

Academic Year	NCEA Level 1 (Year 11)	NCEA Level 2 (Year 12)	NCEA Level 3 (Year 13)	Year 13 UE
2021	73.3	75.0	37.5	0
2022	60.0	91.7	33.3	16.7
2023	58.8	80.0	81.8	54.5
2024	65.2	70.6	42.9	14.3
2025	60.9 (6.9% below school avg)	94.4 (1.8 above school avg)	44.4 (24.3% below school avg)	11.1 (34.7% below school avg)
Variance over 5 years	-10.4	+19.4	+6.9	+11.1



Year 9 and 10 Certificate

Relates to Annual Goal 1A

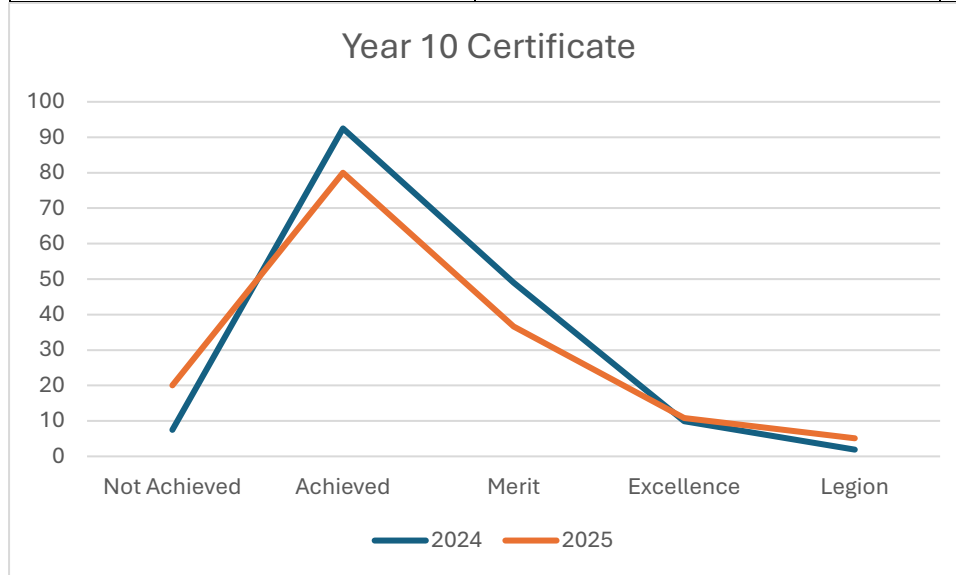
A. YEAR 9 AND 10 CERTIFICATE ACHIEVEMENT RATES MATCH YEAR 11 NCEA.

2025	Cohort %	2024	Cohort %		2023	Cohort %	Variance
Not Achieved	20%	Not Achieved	7.5%		Not Achieved	10.5%	+9.5% (negative growth)
Achieved	80%	Achieved	92.5%		Achieved	89.5%	-9.5%
Merit	36.6%	Merit	49.0%		Merit	45.0%	-8.4%
Excellence	10.8%	Excellence	9.9%		Excellence	11.5%	-0.7%
Legion	5.1%	Legion	1.9%		Legion	2.6%	+2.5%



Year 10 Certificate

2024	Year 10 Cert 2024	Year 9 Cert 2024	Variance
Not Achieved	34.4%	10.5%	+23.9
Achieved	65.6%	89.5%	-23.9
Merit	37.8%	45.0%	-7.2
Excellence	9.4%	11.5%	-2.1
Legion	4.4%	2.6%	+1.8
2025	Year 10 Cert 2025	Year 9 Cert 2025	Variance
Not Achieved	22.3%	20%	+2.3
Achieved	77.7%	80%	-2.3
Merit	43.9%	36.6%	+7.3
Excellence	10.8%	10.8%	0
Legion	4.8%	5.1%	-0.3



Year 8 GPA Assessment

Literacy	2023	2024	2025	Variance
Below	27.4%	25.3%	31.4%	+4 (negative growth)
At Level	6.8%	16.1%	42.8%	+36
Above	63.7%	42.6%	11.3%	-52.4
No Data	0%	12.9%	14.5%	+14.5

Year 8 GPA Assessment

Numeracy	2023	2024	2025	Variance
Below	26.8%	28.4%	42.8%	+16 (negative growth)
At Level	23.6%	31.1%	23.3%	-0.3
Above	42.7%	27.7%	17.0%	-25.7
No Data	0%	11%	15.1%	+15.1

Year 7 GPA Assessment

Literacy	2023	2024	2025	Variance
Below	7.6%	21.8%	57.6%	+50 (negative growth)
At Level	1.9%	16.7%	9.6%	+7.7
Above	76.4%	50.0%	24.9%	-48.5
No Data	14.0%	11.5%	7.3%	-9.7

Year 7 GPA Assessment

Numeracy	2023	2024	2025	Variance
Below	12.7%	27.6%	6.8%	-5.9 (positive growth)
At Level	19.1%	34.1%	25.4%	+6.3
Above	57.3%	27.6%	62.7%	+5.4
No Data	10.8%	10.9%	5.1%	-5.7

Analysis of Assessment Data

The analysis of any data stream must consider the variables that contributed to the result. In the case of education, the main variables are the 'dynamic' of each cohort group and the direction and impact of Ministry of Education mandates during a measurement period. The educational landscape has undergone significant change over the last 7 years. From 2019-2021, during the COVID 19 outbreak, students received additional credits to compensate for the time lost in classes due to lockdowns, this impacts the reliability of the data during this period. In 2024 the Ministry of Education introduced new standards and assessment systems at NCEA Level 1 leading to a reduction in NCEA Achievement rates nationwide, this is a direct correlation to the introduction of the CAA assessments in Numeracy, Reading and Writing. In 2025 the Ministry adapted the NCEA Level 1 assessment systems again and announced a major overhaul of the NCEA assessment system to be phased in between 2028 and 2030. These fluctuations can be seen in the data, with particular emphasis on NCEA Level One.

Reflection on NCEA Level 1 (2025)

A close analysis of the NCEA Level 1 data shows that our assessment processes are robust in regard to completion of assessment work throughout the year, however, major work will need to be undertaken over the next 36 months on embedding the importance of sitting exams and how to adequately prepare for them. This is evident in the disparity between Achievement and Endorsement results between 2024 and 2025. This will be a point of focus for the Academic Deans as we work towards the introduction of the New Zealand Certificate in 2028. As a school we are not pleased with the overall achievement rate at Level 1, however, when analysing comparative National and Southland data for male learners it shows that our achievement rates are highly competitive.

Relates to Annual Goal 2

2. NCEA ACHIEVEMENT RATES TO BE ABOVE THE NATIONAL AVERAGE AND ABOVE ALL SOUTHLAND SCHOOLS FOR BOYS.

2025 Certificate Achievement

	SBHS	National Avg for Males	Southland Male Learners
Level 1	67.8%	44.9%	38.3%
Level 2	92.6%	70.4%	76.2%
Level 3	68.7%	67.4%	61.9%
UE	45.8%	43.4%	40.9%

NCEA Level 2 and 3

The five-year trend following NCEA Level 2 and 3 data continues to show the positive impact of certain initiatives that have been running at SBHS since 2020. The introduction of the Academic Cap has given students a target to work towards that is in excess of the quota required for NCEA Certification. In pursuit of the Cap many of our students receive course and certificate endorsement. In 2025 SBHS had 30% of Level 2 students and 31% of Level 3 students gain either a Merit or Excellence endorsement.

Achievement rates for both certificates are also continuing to sit well above the National Average. Targeted instruction towards the importance of University Entrance qualification has led to more of our students working towards and achieving this qualification. This has led to an 18% rise in accreditation since 2020. Continued work on University Entrance and exam preparation over the next 3 years will ensure that this trajectory continues. NCEA Level 2 accreditation is exceptionally high, this is a reflection of diligent work by the Academic Deans as well as a higher retention rate of senior students remaining at school throughout the academic year.

Māori and Pasifika achievement has risen over the 5 years period of measurement. It is acknowledged that far more work needs to be put into this area and several initiatives are currently being trialed.

Year 9 and 10 Certificate have been added to the school’s assessment programme over the last three years (Year 9 in 2023 and Year 10 in 2024). The result of this at ground level has been pleasing, our students are now targeting levels of achievement and ‘speaking the language of NCEA’ prior to sitting it. Our first cohort to go through two years of certificate education entered NCEA Level 1 last year, the increase in Level 1 Caps could point toward a better understanding of the importance of assessment completion at the beginning of the year. The introduction of Structured Literacy and Numeracy approaches in the Junior school will bolster this initiative ensuring that our boys are better prepared for the CAA assessments, evidence of this will begin to filter through in 2028.

On the whole the school is happy but not satisfied with the academic results. We have become very adept at teaching our students in ways that enable them to successfully gain accreditation at NCEA Level. Our focus must now shift to better align with the school Strategic Plan and focus on extending our learners and lift our endorsement rates (especially at NCEA Level 1) to match the expectations of the 2026-2028 SBHS Strategic Plan.

Analysis of Variance

Strategic Focus Area One (Raising student achievement – Target One of Strategic Plan)			
Actions (what did we do/introduce?)	Outcomes (What happened?)	Reasons for the variance (why did it happen?)	Evaluation (Where to next?)
Introduction of Hub Learning at Year 9 & 10 in 2021	In 2021 The Learning Hubs were introduced which removed Streaming and Banding form Y9&10 at SBHS. The impact was immediate in regard to pastoral management. There has also been a measurable lift in the baseline of our achievement statistics. However, the upper end of the achievement spectrum has stagnated. <i>Our (2025) Year 13 cohort were the</i>	2025 was the last Year for the Hub system at SBHS. Due to changes in the national curriculum structure, we made the decision in late 2024 to investigate alternatives. In 2026 we will launch the new 9-10 curriculum system.	In 2026 we will launch the new Curriculum model at 9-10. This new system aims to engage our learners by making them the key component of their educational journey. The aim is to further increase engagement by offering multi-tiered pathways to learning broken into Semesters. Students select their courses based on their areas of interest/passion and potential career pathway.

	<i>first to go through the full Hub system.</i>		Through 2025 this system has been honed and is ready for introduction in 2026. Community feedback has been supportive, and advice has been taken throughout the process to ensure that timetable construction and selection is constantly improved.
Development of SBHS Club	Achievement was elevated (evident at increase in Merit Endorsement) this lift is most evident at Year 13 as students attempt to 'Cap' prior to graduating.	Boys like targets and the establishment of a lofty (but manageable) target has seen an increase at the top which drags the middle higher (hence the elevation at Merit.	Level 1 Cap has been adjusted to 60 credits in reflection of the new L1 standards. Level 3 cap threshold has risen from 40 to 50 in recognition of the numbers of students gaining L3 Cap.
Establishment of Academic Dean	Student mentoring became more widespread and whanau understanding of the intricacies of the educational journey for their Tamariki has been heightened.	This alteration has come as an evolution of improvement made to the pastoral system that engaged HoFs in the pastoral management of the classes within their Faculty, this gave pastoral Deans more time to focus on our At-Risk students. Greater data on these students identified the need to have staff work closely with them to support their educational journey. So in July	These Deans will work with students within Targeted year groups throughout the year in 2026. Year 10 A Dean – focus on Year 10 Certificate, CAA preparation and subject selection into Year 11. Year 11 A Dean – focus on Level 1 NCEA progress, CAA resits, endorsements and subject selection into Year 12.

		of 2025 3 Academic Deans were appointed to work with the Deputy Principal with oversight of curriculum.	Year 12 A Dean – focus on NCEA Level 2, final CAA resits, career pathway alignment and subject selection into Year 13. NCEA Level 3 (Deputy Principal) – focus on NCEA Lev3l 3 progression and UE, Career pathway navigation, University course selection and Scholarship.
Introduction of new option subjects 7-13	Greater range was required due to roll growth and curriculum changes.	Introduction of Te Ao Haka Textiles Agriculture into Year 9 Media Studies at Year 9 General Science at Level 2 Outdoor Education Years 9, 11, 12 and 13. Social Studies at Year 12 and 13.	A restabilisation of the school roll will occur at the end of 2026. This is needed as the school is over capacity and is prevented from growth due to a restrictive enrolment zone. This restabilisation will see the school maintain 6 classes at Year 7 and six at Year 8 (rather than the current 7/6 split).
Establishment of an Attendance Dean	Monitored attendance with increase in whanau meetings and early intervention has seen an increase in attendance rates and subsequently an increase in achievement.	Greater effort has been made to ensure that a full wrap around service is added to SBHS which has seen a much greater relationship building platform between school and community/whanau. This relationship makes it far easier to manage inclusive relationships with our Tamariki.	Extension to Coaching conversations (see next points)

Annual Goals Assessment

Academic

1. NCEA ENDORSEMENT RATE MERIT AND EXCELLENCE Y11-13 TO MEET THE NATIONAL AVERAGE. **Failed to achieve this goal.**

SBHS achieved this goal at Level 2 Excellence and Level 3 Merit, the remaining endorsement levels results were within a 3% margin. This goal will remain a key focus moving into 2026.

- a. YEAR 9 AND 10 CERTIFICATE ACHIEVEMENT RATES MATCH YEAR 11 NCEA. **Goal achieved**

Pleasing results are coming as a result of this initiative, our Merit and Excellence students are learning the importance of working throughout a year (which can be seen in the increase in Academic Caps at NCEA Level 1 between 2024 and 2025). All students are learning the language of NCEA prior to beginning. As we introduce the new curriculum in 2026, we will work diligently to ensure we can map this system into the new structure.

- b. MĀORI A AND PASIFIKA NCEA RESULTS 5% ABOVE THE NATIONAL AVERAGE. **Goal achieved Level 1 and Level 2. Failed to achieve goal at Level 3.**

Whilst this is a pleasing result (NCEA Level 3 within a 3% deviation) future goals will continue to focus on closing the gap between all cultures within the school.

- c. NCEA ACHIEVEMENT RATES TO BE ABOVE THE NATIONAL AVERAGE AND ABOVE ALL SOUTHLAND SCHOOLS FOR BOYS. **Goal Achieved**

This has been a focus for several years, we are exceptionally pleased at how well our students are performing in comparison to National averages, however, we will need to evolve this goal to aim at extension learning and assessment to be able to build towards endorsement and scholarship improvement.

2. CAA ASSESSMENT ACHIEVEMENT RESULTS ABOVE 75% BY THE END OF YEAR 11. **Failed to reach goal**

Current levels are at 70% by the of Year 11 and 95% by the end of Year 12. Continued focus on Literacy strategies and exam preparation techniques will ensure that the results continue to improve (as has been the case over the last three years).

3. ESTABLISH NEW CURRICULUM MODEL TO ALIGN WITH THE DRIVE TEAM PRESENTATION AND BEST PRACTICE FOR BOYS' EDUCATION IN SOUTHLAND BY DECEMBER 2025. **Goal achieved**

New Curriculum model (Year 9-10) due to launch in 2026. Student outline book has been included in the appendix document.

Target Two

Pastoral Goals (annual goals set in Jan 2025)

100% OF STUDENTS WEARING THE SCHOOL UNIFORM CORRECTLY. SBHS WILL OFFER SUPPORT TO STUDENTS AND WHĀNAU TO ENABLE THEM TO MEET THIS GOAL.

2. REDUCTION IN SUSPENSION NUMBERS FROM 2024.

3. ALL STUDENTS TO HAVE A CLEAR UNDERSTANDING OF CAREER SPECIFIC PATHWAY BY YEAR 10 HAVING COMPLETED CAREER CENTRAL PROGRAMME AND THE RESULTS ENTERED INTO KAMAR.

4. CONTINUED RISE IN STUDENT ATTENDANCE RATES, TOWARDS 90%.

Pastoral Wellbeing

Strengthening and building on the growing school culture is a key component to the wellbeing of all. Continued work to further reduce the number of stand downs and suspensions will be targeted through intervention and engagement. Whanau and community support will continue to be welcomed and encouraged.

Pastoral Reporting 2025

Stand Downs/Suspensions

Relates to Annual Goal 2

2. REDUCTION IN SUSPENSION NUMBERS FROM 2024.

	Number of students (2024)	Number of students (2025 year to date)	Number of days (2024)	Number of days (2025 year to date)
Stand Downs	100	35	205	84
Suspensions	16	4		

Outside Agencies

	Number of students (currently attending)
ISSN	2
Activity Centre	0
Alternative Education	2
YMCA	1
Health School	1

Attendance

Relates to Annual Goal 4

4. CONTINUED RISE IN STUDENT ATTENDANCE RATES, TOWARDS 90%.

	Term 1 2024	Term 1 2025	Term 2 2024	Term 2 2025	Term 3 2024	Term 3 2025	Term 4 2024	Term 4 2025	Year to date 2025	Year 2024
Year 7	93.0%	94.4%	92.7%	90.1%	88.9%	88.4%	88.2%	92.9%	91.1%	90.5%
Year 8	89.7%	92.3%	89.7%	90.4%	86.2%	85.8%	87.2%	91.6%	89.5%	87.8%
Year 9	91.7%	91.1%	91.4%	89.4%	89.2%	85.6%	88.2%	88.5%	88.0%	89.4%
Year 10	89.6%	90.4%	89.3%	90.2%	86.1%	85.0%	86.9%	90.7%	88.6%	86.6%
Year 11	91.0%	89.8%	91.2%	88.8%	87.4%	87.0%	87.8%	91.4%	89.0%	88.8%
Year 12	91.2%	91.9%	91.5%	88.2%	89.1%	88.1%	89.5%	85.9%	89.0%	90.2%
Year 13	89.9%	88.3%	85.7%	86.7%	85.2%	82.6%	86.1%	79.2%	85.1%	88.5%
Overall	90.8%	91.4%	90.9%	89.3%	87.6%	86.3%	88.6%	90.4%	89.0%	88.6%

Attendance data 2025: Week 1 to 40 - Southland Boys' High School - 1103 students.								
	Regularly attending (Attending more than 90%)		Irregular absence (Attending more than 80% and up to 90%)		Moderately absent (Attending more than 70% and up to 80%)		Chronically absent (Attending 70% or less)	
Year Level	Number	%	Number	%	Number	%	Number	%
Level 7	118	67%	49	28%	8	5%	2	1%
Level 8	80	50%	63	40%	13	8%	3	2%
Level 9	82	47%	67	38%	15	9%	12	7%
Level 10	75	45%	67	40%	18	11%	6	4%
Level 11	90	51%	59	34%	18	10%	8	5%
Level 12	85	54%	42	27%	20	13%	11	7%
Level 13	25	27%	36	40%	13	14%	17	19%
Male	555	50%	383	35%	105	10%	59	5%

Sport

Participation Rates

	% of students representing SBHS (Years 9-13)	% of staff involved in sport at SBHS
2024	59%	56%
2025	73%	74%

Guidance

	Guidance Appointments				
	Term 1	Term 2	Term 3	Term 4	Total
2024	87	82	93	74	336
2025	109	61	126	125	421

Analysis of Variance

'Own it-Fix it'

This process was launched in 2025. Led by the Pastoral Deans and supported by classroom and tutor teachers, our boys are coached on how to analyse the impact of pastoral issues on the people involved. Part of this is a thought process the boys are taught to follow through;

Who was affected?

Identify those impacted.

How do you think they felt?

Reflect on their emotions.

Think outside yourself.

Then

Consequences still exist

Students are given the chance to connect their behaviour with the consequence.

FIX IT Goal: Repair the harm and learn from the experience. What needs to happen to make things right? Come up with ways to repair the damage (e.g. apologise, restore/repair the relationship). What does the other person need from you?

Show accountability through actions or words. How will you act differently next time? Plan changes to prevent repeating the behaviour.

Appendix Documents

- A. Own it Fix it (Pastoral approach)
- B. Pastoral Care Process (escalation model)

C. Stepped Attendance model

Strategic Focus Area Two – Maintaining and enhancing student attendance. Target two of Strategic Plan)			
Actions (what did we do/introduce?)	Outcomes (What happened?)	Reasons for the variance (why did it happen?)	Evaluation (Where to next?)
Establishment of Attendance Dean position	A direct link has been established between the school and the community with one focus (Attendance). The result is the maintenance of a steady attendance rate.	This is an acknowledgement of a national growth in truancy (one that we attempted to avoid)	The Attendance Dean now works with the attendance monitor to actively engage with whanau prior to escalating attendance issues. Incentive programmes (funded by the MoE up till 2024) have also been running with a key purpose of raising students' awareness of their own attendance rates.
Creation of Student Services facilities	This centralised all our pastoral support network into one facility allowing for ease of community access and a cumulative approach to pastoral care.		Working exceptionally well. Staff and Deans have an active space for students and whanau to manage pastoral issues, concerns and needs.
Incentive Programme (2022-25)	Using MoE contestable funds, an incentive/reward programme was established that was only accessible to students who had over 90% attendance.		2025 application is currently 'pending'.

Kickstart breakfast programme	An acknowledgement that nutritious food in the morning is a way to make school a more manageable place for those of our Tamariki who are not able to access regular meals.	This helps manage our attendance concerns as there is a space for students to congregate in the mornings.	
Boys to Men Programme (Mentoring)	Creating connection to the SBHS brotherhood for new Year 7 students who are at risk on not engaging in school life.	The programme has become very popular, with senior boys seeing it as a pathway to leadership development. Development of an annual student leadership camp improved leadership skills in Year 12 mentors. For year 7 we are able to reduce pastoral incidents, reduce anxiety, create belonging and connection, model and live our school values. create relationships and build our brotherhood.	In 2026 we will evolve this programme moving towards leadership mentoring with our Year 12 B2M mentors working directly with Year 7 students who display leadership potential. In doing so, we hope to foster the B2M concept within the year group allowing them to practice mentoring and support within their own year group.

Review of 2025 Pastoral Goals.

1. 100% OF STUDENTS WEARING THE SCHOOL UNIFORM CORRECTLY. SBHS WILL OFFER SUPPORT TO STUDENTS AND WHĀNAU TO ENABLE THEM TO MEET THIS GOAL. [Goal met](#)

SBHS invested heavily in a supply of uniform items for the Pastoral team, these were used on a short-term lease to ensure that all students had access to correct uniform items at all times. The finance and guidance staff also worked with whanau in need to support to supply them with adequate, warm uniform items using the CTOS fund.

2. REDUCTION IN SUSPENSION NUMBERS FROM 2024. **Goal met**

Several years of running a robust pastoral system and growth in the network of staff groups directly involved in pastoral management has seen a drastic drop in stand down and suspension numbers. A secondary outcome is the increase in Hauora within the student body and staff. Building off this success we have invested in Academic Deans to support our Tamariki through their academic journey.

3. ALL STUDENTS TO HAVE A CLEAR UNDERSTANDING OF CAREER SPECIFIC PATHWAY BY YEAR 10 HAVING COMPLETED CAREER CENTRAL PROGRAMME AND THE RESULTS ENTERED INTO KAMAR. **Goal not reached (see notes)**

We reassessed this goal during the year and invested the careers resource into developing a robust system for trades and services connections within the local community. This decision is based on the growing need for employment opportunities for our Year 12 and 13 students looking at transitioning out of school. In 2026 we have invested a further 0.4 staffing into careers and will use this investment to support the career specific pathway goal.

4. CONTINUED RISE IN STUDENT ATTENDANCE RATES, TOWARDS 90%. **Goal met**

Significant investment (staffing and financial) into our attendance monitoring systems has yielded pleasing results. The addition of the Stepped Attendance monitoring system will ensure that this remains a key focus as we continue to work towards the government expectation of 90% regular attendance.

Appendix A

Curriculum Alignment Staffing

Faculty	HoF	2iC	Year 8	Year 7
Math	JME	CLN	JCN	HJN
Eng	SCN	KTL	JCK	RFN

Sci	SGY	MBF	MBF	FGE
Soc Sci	HDS	AHT	TBT	TBT
HPW	SMR	SGE	BTS	RCN
Technology	ABS	ABS		

2026 Annual Goals

Teaching and Learning

1. Endorsement rates for NCEA Level 1, 2 and 3 to exceed the National average for male learners.
2. Year 9 and 10 certificate achievement rates to meet or exceed the following levels. Achieved = 80%, Merit = 40%, Excellence = 10%.
3. NCEA achievement rates to be 10% above all Southland Schools for male learners.
4. CAA achievement rates to exceed 70% by the end of Year 11.
5. Implementation of Reading and Spelling components of the Ministry of Education accredited Structured Literacy programme at Year 7&8 and the use of a data rich assessment system that will enable staff to track the efficacy of each component of the programme.

Pastoral

1. 100% of students wearing the school uniform correctly.

2. Stand Down and Suspension numbers to stay under the 5-year average for SBHS (2021-2025 average).
3. Attendance rates across all year levels to climb by 2%.
 - a. Development and implementation of an 85% regular attendance rate expectation for school representatives.

Hauora

1. Participation rates in extra-curricular activities to exceed 75%.
2. Average student engagement rates to exceed 2.5
3. Implementation of the schoolwide STEPPED Attendance plan.
4. Development and implementation of an end of year camp programme for Year 9 students.



Southland Boys' High School

Te Kura Tuarua o ngā Taitama ki Murihiku

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TE TIRITI O WAITANGI

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

The Board of Trustees of Southland Boys' High School pledge to give effect to te Tiriti o Waitangi by

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

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

Partnership

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

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

Protection

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

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

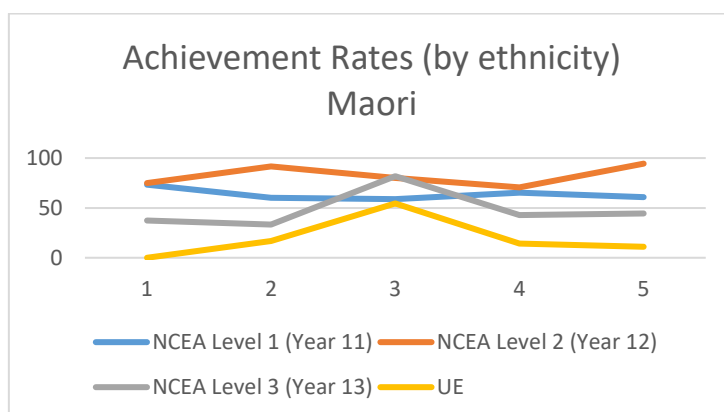
Participation

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

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

In order to practically achieve these outcomes, we:

- Focus and report on Māori students' achievement on a regular basis at all levels of the school and to the Board of Trustees.
- Seek ways to incorporate elements of tikanga and Te Reo Māori into units of work across all areas of the curriculum.
- Teaching staff have been involved in Professional Learning Development in 2024 and 2025 developing their knowledge and skills in local tikanga, Te Reo Māori, celebrating local pūrakau (traditional teaching stories) and places of cultural significance. This is set to continue with our ongoing journey through the teaching to the northeast programme and involvement in Te Poha.
- Ensure classroom teachers use basic Te Reo.
- Ensure there are adequate resources to support Tikanga and Te Reo.
- Continue to develop and strengthen Māori voice through the staff.
- Māori NCEA achievement 2025.



On behalf of the Southland Boys' High School Board of Trustees.

Ray Laurenson
Rector



Southland Boys' High School

Te Kura Tuarua o ngā Taitama Tāne ki Murihiku

Phone: 03 211 3003 | Email: mail@sbhs.school.nz | Website: www.sbhs.school.nz

KIWISPORT

Kiwisport is a Government funding initiative to support students' participation in organised sports.

In 2025, the school received a total Kiwisport funding of \$12,196.68 (GST Excl.). The funding contributed towards encouraging students to participate in various sports, such as volleyball, soccer, tennis and netball, during interval and lunchtime breaks. Kiwisport funds were used this year to replenish and provide additional equipment (disc golf).

All students continue to enjoy the success of increased funding from this initiative. All Southland Boys' High School students are encouraged to participate in various sports, such as volleyball, soccer, tennis and netball. Furthermore, Southland Boys' High School Sports Coordinators provide excellent work and commit to the task of engaging all students in sporting activities.

Ray Laurenson

Rector



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STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2025

The Southland Boys' High School (SBHS) School Board:

Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at SBHS.

Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice. It will as a matter of course continue to review its practice and implement adjustments as required.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to the skills, qualifications, and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

Signed

Ray Laurensen
Rector on behalf of the School Board