

TAURANGA INTERMEDIATE

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1990

Principal: Cameron Mitchell

School Address: 30 18th Avenue, The Avenues

School Postal Address: P O Box 2141, Seventh Avenue, Tauranga, 3140

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TAURANGA INTERMEDIATE

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

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Tauranga Intermediate

Statement of Responsibility

For the year ended 31 December 2024

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

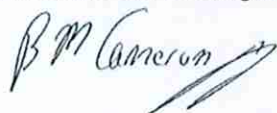
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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

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

Bruce Mark Cameron

Full Name of Presiding Member

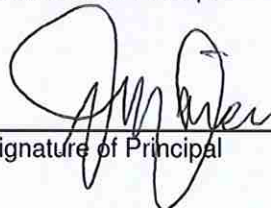


Signature of Presiding Member

18 August 2025

Date:

Full Name of Principal



Signature of Principal

18.8.2025

Date:

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

	Notes	2024	School 2024	2023	2024	Group 2024	2023
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue							
Government Grants	2	12,521,247	10,766,875	11,756,741	12,521,247	10,766,875	11,756,741
Locally Raised Funds	3	1,386,840	701,410	2,002,968	1,548,233	701,410	2,350,711
Interest		96,185	100,000	113,015	98,199	100,000	114,605
Gain on Sale of Property, Plant and Equipment		60,869	-	25,091	61,043	-	45,854
Other Revenue		17,045	-	16,894	18,951	-	17,549
Total Revenue		14,082,186	11,568,285	13,914,709	14,247,673	11,568,285	14,285,460
Expense							
Locally Raised Funds	3	901,062	488,334	1,339,835	885,413	488,334	1,377,564
Learning Resources	4	9,487,798	8,134,050	8,872,471	9,668,874	8,134,050	9,160,879
Administration	5	581,491	588,700	588,402	586,182	588,700	589,937
Interest		4,238	1,706	3,932	4,238	1,706	3,932
Property	6	3,295,029	2,494,741	3,192,524	3,295,029	2,494,741	3,192,524
Loss on Disposal of Property, Plant and Equipment		304	-	-	304	-	-
Total Expense		14,269,922	11,707,531	13,997,164	14,440,040	11,707,531	14,324,836
Net Surplus / (Deficit) for the year		(187,736)	(139,246)	(82,455)	(192,367)	(139,246)	(39,376)
Other Comprehensive Revenue and Expense		-	-	-			
Total Comprehensive Revenue and Expense for the Year		(187,736)	(139,246)	(82,455)	(192,367)	(139,246)	(39,376)

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



Tauranga Intermediate

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	School	Group
	2024	2024	2024
	2023	2023	2023
	Actual	Budget	Budget
	\$	(Unaudited)	(Unaudited)
	\$	\$	\$
Equity at 1 January	4,988,287	4,714,320	5,070,211
Total comprehensive revenue and expense for the year	(187,736)	(139,246)	(82,455)
Distributions to the Ministry of Education	(163,206)	-	(192,367)
Contributions from the Ministry of Education - Furniture and Equipment Grant	120,691	-	(163,206)
Equity at 31 December	4,758,036	4,575,074	531
Accumulated comprehensive revenue and expense	4,758,036	4,575,074	4,988,287
Equity at 31 December	4,758,036	4,575,074	7,237,322

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



Tauranga Intermediate
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	7	1,055,052	54,938	560,505	1,112,540	54,938	688,119
Accounts Receivable	8	665,160	546,514	550,858	665,160	546,514	550,858
GST Receivable		26,637	47,217	49,000	26,680	47,217	49,000
Prepayments		73,185	59,069	69,001	73,185	59,069	110,041
Inventories	9	-	64,390	3,405	-	64,390	3,405
Investments	10	677,844	1,292,562	1,170,976	684,425	1,292,562	1,177,095
Funds Receivable for Capital Works Projects	16	1,400	-	234,158	1,400	-	234,158
		2,499,278	2,064,690	2,637,903	2,563,390	2,064,690	2,812,676
Current Liabilities							
GST Payable		-	-	-	-	-	8,152
Accounts Payable	12	888,052	960,641	740,542	899,182	960,641	748,410
Revenue Received in Advance	13	275,243	519,464	341,113	275,243	519,464	341,113
Provision for Cyclical Maintenance	14	154,226	61,000	209,883	154,226	61,000	209,883
Finance Lease Liability	15	89,464	96,773	88,926	101,794	96,773	99,883
Funds held for Capital Works Projects	16	526,456	-	236,488	526,456	-	236,488
		1,933,441	1,637,878	1,616,952	1,956,901	1,637,878	1,643,929
Working Capital Surplus/(Deficit)		565,837	426,812	1,020,951	606,489	426,812	1,168,747
Non-current Assets							
Property, Plant and Equipment	11	4,674,632	4,547,361	4,262,091	7,149,776	4,547,361	6,647,052
		4,674,632	4,547,361	4,262,091	7,149,776	4,547,361	6,647,052
Non-current Liabilities							
Provision for Cyclical Maintenance	14	242,356	160,618	140,505	242,356	160,618	140,505
Finance Lease Liability	15	240,077	238,481	154,250	276,587	238,481	203,090
		482,433	399,099	294,755	518,943	399,099	343,595
Net Assets		4,758,036	4,575,074	4,988,287	7,237,322	4,575,074	7,472,204
Equity		4,758,036	4,575,074	4,988,287	7,237,322	4,575,074	7,472,204



Tauranga Intermediate
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		3,532,473	3,302,821	3,346,660	3,532,473	3,302,821	3,346,660
Locally Raised Funds		730,472	(268,700)	1,307,644	893,771	(268,700)	1,625,970
International Students		622,981	487,100	510,380	622,981	487,100	510,380
Goods and Services Tax (net)		22,363	-	(1,783)	14,168	-	14,617
Payments to Employees		(2,517,133)	(1,476,900)	(2,184,657)	(2,517,133)	(1,476,900)	(2,184,657)
Payments to Suppliers		(2,282,418)	(1,940,573)	(2,754,019)	(2,424,919)	(1,940,573)	(2,807,835)
Interest Paid		(4,238)	(1,706)	(3,932)	(4,238)	(1,706)	(3,932)
Interest Received		90,501	100,000	113,015	92,515	100,000	114,605
Net cash from/(to) Operating Activities		195,001	202,042	333,308	209,618	202,042	615,808
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		47,928	-	25,091	47,928	-	25,091
Purchase of Property Plant & Equipment (and Intangibles)		(841,119)	(931,400)	(833,829)	(1,064,854)	(931,400)	(1,066,314)
Purchase of Investments		(39,052)	-	(57,762)	(54,699)	-	(73,571)
Proceeds from Sale of Investments		532,184	-	929,348	532,184	-	929,348
Net cash from/(to) Investing Activities		(300,059)	(931,400)	62,848	(539,441)	(931,400)	(185,446)
Cash flows from Financing Activities							
Furniture and Equipment Grant		120,691	-	531	120,691	-	531
Finance Lease Payments		(81,986)	(96,962)	(79,823)	(81,986)	(96,962)	(79,823)
Funds Administered on Behalf of Other Parties		560,900	-	(637,617)	560,900	-	(637,617)
Net cash from/(to) Financing Activities		599,605	(96,962)	(716,909)	599,605	(96,962)	(716,909)
Net increase/(decrease) in cash and cash equivalents		494,547	(826,320)	(320,753)	269,782	(826,320)	(286,547)
Cash and cash equivalents at the beginning of the year	7	560,505	881,258	881,258	688,119	881,258	974,666
Cash and cash equivalents at the end of the year	7	1,055,052	54,938	560,505	957,901	54,938	688,119

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

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



Tauranga Intermediate

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tauranga Intermediate (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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Basis of Consolidation

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

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 14.

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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the 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 15. Future operating lease commitments are disclosed in note 21b.

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 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.

h) Inventories

Inventories are consumable items held for sale and comprised of Ipad Covers and Uniforms and Stationery. 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such 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 a comparison to recent market transactions.

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

l) 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.

m) 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.



n) 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 students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the 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.

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

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 statement 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

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Government Grants - Ministry of Education	3,570,483	3,314,492	3,403,084	3,570,483	3,314,492	3,403,084
Teachers' Salaries Grants	6,527,182	5,768,513	6,103,965	6,527,182	5,768,513	6,103,965
Use of Land and Buildings Grants	2,409,803	1,678,000	2,243,822	2,409,803	1,678,000	2,243,822
Other Government Grants	13,779	5,870	5,870	13,779	5,870	5,870
	12,521,247	10,766,875	11,756,741	12,521,247	10,766,875	11,756,741

3. Locally Raised Funds

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

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue						
Donations and Bequests	42,408	-	104,401	42,408	-	104,401
Curriculum related Activities - Purchase of goods and services	29,677	-	45,316	29,677	-	45,316
Fees for Extra Curricular Activities	772,741	188,450	1,018,233	846,390	188,450	1,273,010
Trading	38,643	-	173,238	38,643	-	173,238
Fundraising and Community Grants	5,743	-	23,373	93,487	-	116,339
Other Revenue	117,252	-	128,027	117,252	-	128,027
International Student Fees	380,376	512,960	510,380	380,376	512,960	510,380
	1,386,840	701,410	2,002,968	1,548,233	701,410	2,350,711
Expense						
Extra Curricular Activities Costs	370,034	45,400	651,808	354,385	45,400	689,537
Trading	46,556	39,000	221,118	46,556	39,000	221,118
Fundraising and Community Grant Costs	21,410	-	18,938	21,410	-	18,938
Other Locally Raised Funds Expenditure	117,879	2,884	123,146	117,879	2,884	123,146
International Student - Other Expenses	345,183	401,050	324,825	345,183	401,050	324,825
	901,062	488,334	1,339,835	885,413	488,334	1,377,564
Surplus for the year Locally Raised Funds	485,778	213,076	663,133	662,820	213,076	973,147

4. Learning Resources

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Curricular	375,399	488,850	425,266	375,399	488,850	425,266
Employee Benefits - Salaries	8,322,401	7,008,713	7,825,284	8,322,401	7,008,713	7,941,013
Staff Development	68,426	121,500	92,764	68,426	121,500	92,764
Depreciation	638,974	511,987	529,157	820,050	511,987	701,836
Special Education Personnel	82,589	3,000	-	82,589	3,000	-
Special Education Resources	9	-	-	9	-	-
	9,487,798	8,134,050	8,872,471	9,668,874	8,134,050	9,160,879

5. Administration

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Audit Fees	14,751	10,800	11,330	19,432	10,800	12,830
Board Fees and Expenses	9,681	20,500	13,515	9,681	20,500	13,515
Other Administration Expenses	84,050	111,900	106,987	84,060	111,900	107,022
Employee Benefits - Salaries	356,693	324,500	354,824	356,693	324,500	354,824
Insurance	67,870	60,000	53,647	67,870	60,000	53,647
Service Providers, Contractors and Consultancy	29,940	30,000	28,200	29,940	30,000	28,200
Reimbursements	18,506	31,000	19,899	18,506	31,000	19,899
	581,491	588,700	588,402	586,182	588,700	589,937



6. Property

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Consultancy and Contract Services	153,339	171,000	162,583	153,339	171,000	162,583
Cyclical Maintenance	64,250	62,841	158,380	64,250	62,841	158,380
Heat, Light and Water	117,575	109,000	103,668	117,575	109,000	103,668
Rates	51,396	52,000	49,320	51,396	52,000	49,320
Repairs and Maintenance	251,937	192,000	249,326	251,937	192,000	249,326
Use of Land and Buildings	2,409,803	1,678,000	2,243,822	2,409,803	1,678,000	2,243,822
Employee Benefits - Salaries	167,794	163,900	148,389	167,794	163,900	148,389
Other Property Expenses	78,935	66,000	77,036	78,935	66,000	77,036
	<u>3,295,029</u>	<u>2,494,741</u>	<u>3,192,524</u>	<u>3,295,029</u>	<u>2,494,741</u>	<u>3,192,524</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.

7. Cash and Cash Equivalents

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Bank Accounts	1,055,052	54,938	560,505	1,112,540	54,938	688,119
Cash and cash equivalents for Statement of Cash Flows	<u>1,055,052</u>	<u>54,938</u>	<u>560,505</u>	<u>1,112,540</u>	<u>54,938</u>	<u>688,119</u>

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

Of the \$1,055,052 Cash and Cash Equivalents, \$526,456 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,055,052 Cash and Cash Equivalents, \$275,243 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Receivables	3,091	47,838	680	3,091	47,838	680
Receivables from the Ministry of Education	40,991	-	49,603	40,991	-	49,603
Interest Receivable	5,684	-	-	5,684	-	-
Teacher Salaries Grant Receivable	615,394	498,676	500,575	615,394	498,676	500,575
	<u>665,160</u>	<u>546,514</u>	<u>550,858</u>	<u>665,160</u>	<u>546,514</u>	<u>550,858</u>
Receivables from Exchange Transactions	8,775	47,838	680	8,775	47,838	680
Receivables from Non-Exchange Transactions	656,385	498,676	550,178	656,385	498,676	550,178
	<u>665,160</u>	<u>546,514</u>	<u>550,858</u>	<u>665,160</u>	<u>546,514</u>	<u>550,858</u>

9. Inventories

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Uniforms	-	60,778	-	-	60,778	-
Stationery	-	3,612	3,405	-	3,612	3,405
	<u>-</u>	<u>64,390</u>	<u>3,405</u>	<u>-</u>	<u>64,390</u>	<u>3,405</u>

10. Investments

The School's investment activities are classified as follows:

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Current Asset						
Short-term Bank Deposits	677,844	1,292,562	1,170,976	684,425	1,292,562	1,177,095
Total Investments	<u>677,844</u>	<u>1,292,562</u>	<u>1,170,976</u>	<u>684,425</u>	<u>1,292,562</u>	<u>1,177,095</u>



11. Property, Plant and Equipment

GROUP	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	577,988	-	-	-	-	577,988
Building Improvements	3,757,813	658,137	(39,584)	-	(140,968)	4,235,399
Furniture and Equipment	1,325,784	267,422	(760)	-	(298,465)	1,293,981
Information and Communication Technology	562,539	221,408	(746)	-	(237,508)	545,693
Motor Vehicles	56,442	3,018	-	-	(15,688)	43,772
Leased Assets	297,085	195,234	(304)	-	(116,208)	375,807
Library Resources	69,401	18,710	-	-	(10,975)	77,136
	6,647,052	1,363,929	41,394	-	819,812	7,149,776

GROUP	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	577,988	-	577,988	577,988	-	577,988
Building Improvements	5,867,990	(1,635,910)	4,235,398	5,268,166	(1,510,355)	3,757,812
Furniture and Equipment	4,451,544	(3,157,563)	1,293,981	4,198,730	(2,872,947)	1,325,784
Information and Communication Technology	1,893,792	(1,348,099)	545,693	1,830,759	(1,268,220)	562,539
Motor Vehicles	125,463	(81,691)	43,772	125,463	(69,021)	56,442
Textbooks	129,361	(129,361)	28,147	129,361	(129,361)	-
Leased Assets	562,119	(214,459)	347,660	484,320	(187,235)	297,085
Library Resources	252,429	(175,293)	77,136	233,720	(164,319)	69,401
	13,860,686	(6,742,376)	7,149,775	12,848,507	(6,201,458)	6,647,051

SCHOOL	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	2,448,643	470,367	(39,584)	-	(102,003)	2,777,423
Furniture and Equipment	902,070	186,430	-	-	(187,984)	900,516
Information and Communication Technology	562,539	221,408	(746)	-	(237,508)	545,693
Motor Vehicles	33,124	-	-	-	(6,920)	26,204
Leased Assets	246,314	195,234	(304)	-	(93,584)	347,660
Library Resources	69,401	18,710	-	-	(10,975)	77,136
	4,262,091	1,092,149	(40,634)	-	(638,974)	4,674,632

SCHOOL	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	3,931,797	(1,154,374)	2,777,423	3,516,381	(1,067,738)	2,448,643
Furniture and Equipment	3,246,947	(2,346,431)	900,516	3,069,017	(2,166,947)	902,070
Information and Communication Technology	1,893,792	(1,348,099)	545,693	1,830,759	(1,268,220)	562,539
Motor Vehicles	74,000	(47,796)	26,204	74,000	(40,876)	33,124
Textbooks	129,361	(129,361)	-	129,361	(129,361)	-
Leased Assets	494,141	(146,481)	347,660	416,441	(170,127)	246,314
Library Resources	252,429	(175,293)	77,136	233,720	(164,319)	69,401
	10,022,467	(5,347,835)	4,674,632	9,269,679	(5,007,588)	4,262,091

The net carrying value of equipment held under a finance lease is \$347,660 (2023: \$246,314)

Restrictions

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



12. Accounts Payable

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Creditors	205,314	404,808	140,048	216,444	404,808	147,917
Accruals	14,001	6,705	51,496	14,001	6,705	51,496
Employee Entitlements - Salaries	615,394	498,676	500,575	615,394	498,676	500,575
Employee Entitlements - Leave Accrual	53,343	50,452	48,423	53,343	50,452	48,423
	<u>888,052</u>	<u>960,641</u>	<u>740,542</u>	<u>899,182</u>	<u>960,641</u>	<u>748,411</u>
Payables for Exchange Transactions	888,052	960,641	740,542	899,182	960,641	748,411
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>888,052</u>	<u>960,641</u>	<u>740,542</u>	<u>899,182</u>	<u>960,641</u>	<u>748,411</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Income in Advance	19,139	112,680	27,452	19,139	112,680	27,452
International Students 2024	-	-	287,000	-	-	287,000
Int'l Students Income in Advance	242,605	405,635	-	242,605	405,635	-
Ministry of Education Grants in Advance	12,213	-	23,863	12,213	-	23,863
International Trust Money	-	1,149	824	-	1,149	824
Int'l Stud Trust Money (97000)	728	-	1,974	728	-	1,974
Int'l Stud Trust Money (98000)	558	-	-	558	-	-
	<u>275,243</u>	<u>519,464</u>	<u>341,113</u>	<u>275,243</u>	<u>519,464</u>	<u>341,113</u>

14. Provision for Cyclical Maintenance

	2024	School and Group 2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	350,388	158,777	327,071
Increase to the Provision During the Year	69,034	62,841	63,923
Use of the Provision During the Year	(18,056)	-	(100,692)
Other Adjustments	(4,784)	-	60,086
Provision at the End of the Year	<u>396,582</u>	<u>221,618</u>	<u>350,388</u>
Cyclical Maintenance - Current	154,226	61,000	209,883
Cyclical Maintenance - Non current	242,356	160,618	140,505
	<u>396,582</u>	<u>221,618</u>	<u>350,388</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	108,166	96,773	90,475	120,496	96,773	101,432
Later than One Year and no Later than Five Years	268,597	238,481	154,572	305,107	238,481	203,412
Future Finance Charges	(47,222)	-	(1,871)	(47,222)	-	(1,871)
	<u>329,541</u>	<u>335,254</u>	<u>243,176</u>	<u>378,381</u>	<u>335,254</u>	<u>302,973</u>
Represented by						
Finance lease liability - Current	89,464	96,773	88,926	101,794	96,773	99,883
Finance lease liability - Non current	240,077	238,481	154,250	276,587	238,481	203,090
	<u>329,541</u>	<u>335,254</u>	<u>243,176</u>	<u>378,381</u>	<u>335,254</u>	<u>302,973</u>



16. 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 7, and includes retentions on the projects, if applicable.

School and Group

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Canopies		221873	4,561	20,696	(25,257)	-	-
CCTV Upgrade			(10,408)	-	10,409	-	1
A2,B,C,D Refurbishment		215541	(56,909)	90,004	(33,095)	-	-
A, A2,B,C,D,G,S,RCD Upgrade		215536	(4,712)	4,620	92	-	-
B,C Blocks Classroom Upgrade		238188	(162,129)	-	-	162,129	-
Boiler Replacement		229877	231,927	-	(2,660)	-	229,267
D Block Refurbishment		250114	-	364,308	(115,401)	-	248,907
LSPM: Site: visual		248681	-	48,281	-	-	48,281
A,A2,A4,B,C,D,G,Z Gym Roofing		250113	-	-	(1,400)	-	(1,400)
Totals			2,330	527,909	(167,312)	162,129	525,056

Represented by:

Funds Held on Behalf of the Ministry of Education	526,456
Funds Receivable from the Ministry of Education	(1,400)

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Canopies		221873	4,561	-	-	-	4,561
CCTV Upgrade			-	19,801	(30,209)	-	(10,408)
A2,B,C,D Refurbishment		215541	(53,837)	-	(3,072)	-	(56,909)
A, A2,B,C,D,G,S,RCD Upgrade		215536	(4,712)	-	-	-	(4,712)
B,C Blocks Classroom Upgrade		238188	182,174	-	(344,303)	-	(162,129)
5YA Turf - Rata			(19,361)	-	19,361	-	-
Boiler Replacement		229877	231,927	-	-	-	231,927
Totals			340,752	19,801	(358,223)	-	2,330

Represented by:

Funds Held on Behalf of the Ministry of Education	236,488
Funds Receivable from the Ministry of Education	(234,158)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.



18. Remuneration

School and Group

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

	2024 Actual \$	2023 Actual \$
Key management personnel compensation & Remuneration	4,190	4,810
Leadership Team Remuneration	986,402	718,167
Full-time equivalent members	7.11	5.00
Total key management personnel remuneration	990,592	722,977

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has a Finance committee (2 members) that met 8 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	16.00	14.00
110 - 120	6.00	5.00
120 - 130	2.00	5.00
130 - 140	4.00	0.00
140 - 150	0.00	1.00
	28.00	25.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
School and Group		
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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



21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$99,402 (2023: \$461,669) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
A,A2,B,C,D,G,S,RCD Upgrade	1,663
B,C Blocks Classroom Upgrade	97,739
Total	99,402

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments School and Group

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

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

	2024	School 2024 Budget (Unaudited)	2023	2024	Group 2024	2023
	Actual \$	Actual \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Cash and Cash Equivalents	1,055,052	54,938	560,505	1,119,121	54,938	694,238
Receivables	665,160	546,514	550,858	665,160	546,514	550,858
Investments - Term Deposits	677,844	1,292,562	1,170,976	677,844	1,292,562	1,170,976

Total financial assets measured at amortised cost	2,398,056	1,894,014	2,282,339	2,462,125	1,894,014	2,416,072
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Financial liabilities measured at amortised cost

Payables	888,052	960,641	740,542	899,182	960,641	748,411
Finance Leases	329,541	335,254	243,176	378,381	335,254	302,973

Total financial liabilities measured at amortised cost	1,217,593	1,295,895	983,718	1,277,563	1,295,895	1,051,384
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23. Events After Balance Date

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

24. Comparatives

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



Tauranga Intermediate

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bruce Cameron	Presiding Member	Elected	Sep 2025
Cameron Mitchell	Principal	ex Officio	
Rachel Ratana	Parent Representative	Elected	Sep 2025
Paul Ashby	Parent Representative	Elected	Sep 2025
Tristan Hewett	Parent Representative	Elected	Sep 2025
Wonjijn Kim	Parent Representative	Elected	Sep 2025
Jack Te Moana	Staff Representative	Elected	Sep 2025
Lilian Cassidy	Parent Representative	Elected	Sep 2025

Tauranga Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$19,095 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Tauranga Intermediate Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- 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 their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.