



Te whare ako o Ōkahukura Mātua

Annual Report of the Board and Annual Financial Report

For the Year Ended 31 December 2022

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Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

Analysis of Variance report

Auditors report

Directory



Presiding Member:	Mr P Voss
Principal:	Ms C Amos
Auditors:	Deloitte Ltd On behalf of the Office of the Auditor General P.O. Box 17 Hamilton 3240
Banker:	ASB Bank Ltd - Albany P.O. Box 35, Shortland Street Auckland 1140
Location:	536 Albany Highway Albany, Auckland 0632
Postal Address:	P.O. Box 300-380 Albany, Auckland 0752
Telephone:	+64-9-4519065
Website:	www.ashs.school.nz
E-mail address:	info@ashs.school.nz
Ministry Number:	0563

Board Membership



For the year ended 31 December 2022

Name	Position	Status	Occupation	Term Expires
Philip Voss	Presiding Member	Elected	Company Director, Leadership Coach	May 2025
Fran Dowson	Deputy	Elected	Teacher	Dec 2023
Stuart Tabuteau	Trustee	Appointed	Chief Financial Officer	Dec 2023
John Rutherford	Trustee	Elected	Retired Principal	May 2025
Michelle Haynes	Trustee	Elected	General Manager, Marketing	Aug 2022
Chris Ward	Trustee	Elected	Corporate social responsibility manager	Feb 2022 resigned
Matthew Furness	Student Rep	Elected	Student	Sep 2022
Kendall Bindon	Student Rep	Elected	Student	Sep 2023
Craig Dyason	Staff Rep	Elected	Teacher	Sep 2022
Laura Hunter	Staff Rep	Elected	Teacher	Sep 2025
Claire Amos	Principal	Appointed	Principal	

Vision and Values



Our Vision

At Albany Senior High School

- we nurture each other
- we inspire each other
- we empower each other

to achieve highly and be good citizens.

We Value

- Excellence in all that we do
- Families as part of our learning community
- Learning together and making decisions together
- Curiosity and enquiry, creativity and innovation
- Protecting and enhancing the environment
- Warm, mutually respectful relationships
- Fairness, openness, honesty and trust
- Using evidence and reflection to make decisions
- Contributing to our local and global communities
- Diversity that enriches our learning community

and in the life of the school we honour the unique place of Māori as tangata whenua of New Zealand.



ASHS Learning Model

Presiding Member's Statement for Annual Report 2022



Presiding Member's 2022 Report

Tēnā koutou

In her reflections on the 2022 school year, Claire writes of the continued resilience and resolve demonstrated by our students, staff, and community in the face of COVID-related challenges and disruptions. She also notes, with understandable pride, that this resilience and resolve translated into high levels of student accomplishment and general awesomeness. Another way of looking at this is that the constraints themselves create the conditions for that awesomeness to come to the fore. On behalf of my colleagues on the Board, let me acknowledge our students for their accomplishments. And let me also acknowledge Claire for the crucial role she plays in helping create the environment and culture in which these accomplishments are possible.

As we continue to navigate an ever-changing world, the capacity to adapt has become essential for success. Alvin Toffler, the renowned futurist, is said to have said "the illiterate of the 21st century will not be those who cannot read and write, but those who cannot learn, unlearn, and relearn". This statement – whoever in fact said it – has never been more relevant.

ASHS has always been committed to providing the best education possible, and part of that commitment is ensuring that our staff and students are equipped with the skills necessary to succeed in today's world: The ability to think critically, solve problems, and collaborate effectively; the ability to communicate clearly and work in diverse teams; the ability to adjust to new technologies and changing circumstances. In short, the ability to learn, unlearn, and relearn.

At ASHS, we recognise the importance of these dispositions and skills and we make it a priority to incorporate them – and bring them to life – in our curriculum. Our teachers and school leaders regularly engage in professional development opportunities to stay up-to-date with the latest teaching strategies, practices, and technologies in order to best support our students.

However, the responsibility to adapt and evolve does not fall solely on the school. Everyone in the ASHS orbit – students, staff, school leaders, board members, whānau, members of the wider community, etc. – has a role to play. We must all be open to learning new things, unlearning old habits and ways of thinking, and relearning as necessary. As we continue to face new challenges and opportunities, it is essential that we work together – and support each other – to adapt, grow, and flourish.

Nāku iti noa, nā

Philip Voss
Presiding Member
ASHS Board

Principal's Statement for Annual Report 2022



Two years into a pandemic we had been hopeful that 2022 was the year for a bit more normality. It was however in many ways one of the toughest years yet. After the brief lockdown in Term One, we quickly recognised that this year was going to see disruption on a whole new level. As schools reopened but staff and students continued to be affected by rolling absences due to isolation periods our focus became on refining our approaches to hybrid learning. As always the ASHS students, staff and community has blown me away with its resilience and resolve to move ahead. For me, 2022 has been an opportunity to highlight the power of online learning and the positive impact robust hybrid approaches can have for ensuring we deliver flexible AND consistent learning.

As for the school year Term One saw yet another brief lockdown, but it only served to remind ourselves how much we value being on site together. Term Two was a whirlwind of isolation periods and masks, but we still rounded out the end of term with an epic production of Measure for Measure. Term Three kicked off with our annual Open Evening, Arts Week, and an array of performing arts and sporting events, capping off the term with the first Impact Project Celebration of Learning in three years! And as always Term Four was about prize giving (and exams at Massey) and Vegas themed school ball, closing out another inspiring year at Albany Senior High School.

As we say at ASHS - it's not if you're bright, it's how you're bright. And when I think of each school year at ASHS, I can't help thinking - it's not if the year is awesome, it's how the year is awesome!!

On this note it is important that we acknowledge our leaders, teachers and support staff who have worked tirelessly to ensure our young people keep learning and moving forward. I am aware that staff have also been doing this whilst looking after their families and their health and wellbeing. Something which has been tested like never before.

I also want to take this opportunity to acknowledge the class of 2022. These are the students who experienced not one, not two, but three years of ASHS in a pandemic. I can not overstate just how proud I am of each and every one of them for not just surviving but thriving here at Albany Senior. They really do put the "inspire" in nurture, inspire and empower. Over the last three years this cohort has missed months of in-school learning, yet they persisted. They graduated. NCEA is nearly the least exciting thing they have gained. From where I stand, I see a generation of young people who became adaptable, who became agile, who rode the roller coaster of lockdowns and mask wearing and came out the other side with skills, strategies and approaches they never even knew they needed. And the most awesome thing about this is that these skills they have gained will set them apart, will ensure they head into the world of work or uni being able to manage themselves, motivate themselves and look out for others along the way. And yes, completing their high school career in a pandemic was hard, and at times pushed them to their limits, but it also made them see things differently and maybe, just maybe, it's the experience that will push them forward and will lead them to change the world they are about to enter!

Noho ora mai

Claire

Claire Amos
Principal | Tumuaki

Albany Senior High School

Statement of Responsibility

For the year ended 31 December 2022

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

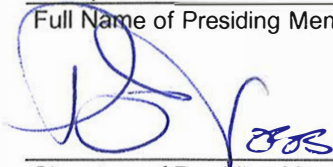
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Philip Voss

Full Name of Presiding Member



Signature of Presiding Member

21 June 2023

Date:

Claire Amos

Full Name of Principal



Signature of Principal

21 June 2023

Date:

Albany Senior High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	10,030,263	9,548,551	9,742,215
Locally Raised Funds	3	504,021	531,949	535,121
Interest Income		80,173	54,180	42,166
Gain on Sale of Property, Plant and Equipment		-	1,000	1,008
Total Revenue		10,614,457	10,135,680	10,320,510
Expenses				
Locally Raised Funds	3	251,530	262,037	203,481
Learning Resources	4	7,458,902	7,370,209	7,170,512
Administration	5	593,473	526,717	518,970
Property	6	2,365,619	2,319,178	2,252,955
Other Expenses	7	8,323	8,323	12,422
Loss on Disposal of Property, Plant and Equipment		1,952	-	-
		10,679,799	10,486,464	10,158,340
Net Surplus / (Deficit) for the year		(65,342)	(350,784)	162,170
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(65,342)	(350,784)	162,170

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

Albany Senior High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,819,331	3,837,710	3,657,161
Total comprehensive revenue and expense for the year		(65,342)	(350,784)	162,170
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		52,446	-	-
Equity at 31 December		3,806,435	3,486,926	3,819,331
Accumulated comprehensive revenue and expense		3,808,187	3,488,678	3,821,083
Reserves		(1,752)	(1,752)	(1,752)
Equity at 31 December		3,806,435	3,486,926	3,819,331

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.

Albany Senior High School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	445,376	51,012	391,275
Accounts Receivable	9	552,327	556,000	518,171
GST Receivable		17,445	5,000	40,864
Prepayments		5,662	10,000	6,792
Investments	10	3,576,639	3,263,000	3,363,021
Funds Receivable for Capital Works Projects	17	-	-	65,026
		4,597,449	3,885,012	4,385,149
Current Liabilities				
Accounts Payable	13	620,158	633,308	649,055
Revenue Received in Advance	14	25,146	65,000	87,131
Provision for Cyclical Maintenance	15	48,529	263,000	281,000
Finance Lease Liability	16	23,565	25,000	25,004
Funds held for Capital Works Projects	17	208,746	-	60,678
Funds held on behalf of Whanau ki te Ako:Albany/Greenhithe Community	18	11,793	-	-
		937,937	986,308	1,102,868
Working Capital Surplus/(Deficit)		3,659,512	2,898,704	3,282,281
Non-current Assets				
Property, Plant and Equipment	11	500,066	653,698	555,877
Intangible Assets	12	8,324	8,324	16,647
		508,390	662,022	572,524
Non-current Liabilities				
Provision for Cyclical Maintenance	15	338,576	36,800	18,600
Finance Lease Liability	16	22,891	37,000	16,874
		361,467	73,800	35,474
Net Assets		3,806,435	3,486,926	3,819,331
Equity		3,806,435	3,486,926	3,819,331

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

Albany Senior High School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,508,397	6,089,509	2,252,768
Locally Raised Funds		473,474	475,927	457,331
Agency funds		(12,016)	10,000	10,261
International Students		30,261	86,022	54,281
Goods and Services Tax (net)		23,419	(5,000)	(28,489)
Payments to Employees		(1,264,773)	(1,140,587)	(1,038,672)
Payments to Suppliers		(1,731,007)	(1,453,753)	(1,403,765)
Interest Received		70,433	48,180	42,921
Net cash from/(to) Operating Activities		98,188	4,110,298	346,636
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,952)	98,985	1,008
Purchase of Property Plant & Equipment (and Intangibles)		(106,757)	(822,249)	(186,119)
Purchase of Investments		(213,618)	(3,263,000)	(208,499)
Net cash from/(to) Investing Activities		(322,327)	(3,986,264)	(393,610)
Cash flows from Financing Activities				
Furniture and Equipment Grant		52,446	-	
Finance Lease Payments		908	(73,022)	(7,544)
Funds held for Capital Works Projects		224,886	-	(23,834)
Net cash from/(to) Financing Activities		278,240	(73,022)	(31,378)
Net increase/(decrease) in cash and cash equivalents		54,101	51,012	(78,352)
Cash and cash equivalents at the beginning of the year	8	391,275	-	469,627
Cash and cash equivalents at the end of the year	8	445,376	51,012	391,275

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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.

Albany Senior High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 16. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 not trivial.

i) 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 are depreciated over their estimated useful lives on a straight line 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	15 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of lease
Library resources	8 years

j) Intangible Assets

Software costs

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

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

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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.

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

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 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 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of 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.

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liabilities. 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) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,409,881	2,100,875	2,126,348
Teachers' Salaries Grants	5,934,216	5,700,000	5,894,041
Use of Land and Buildings Grants	1,528,756	1,600,000	1,581,364
Other Government Grants	157,410	147,676	140,462
	<u>10,030,263</u>	<u>9,548,551</u>	<u>9,742,215</u>

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

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	162,383	164,600	159,464
Curriculum related Activities - Purchase of goods and services	77,806	104,988	80,718
Fees for Extra Curricular Activities	180,199	204,395	129,203
Other Revenue	34,633	21,944	24,499
International Student Fees	49,000	36,022	141,237
	<u>504,021</u>	<u>531,949</u>	<u>535,121</u>
Expenses			
Extra Curricular Activities Costs	246,098	256,636	192,406
International Student - Student Recruitment	4,174	4,174	6,174
International Student - Employee Benefit - Salaries	-	-	-
International Student - Other Expenses	1,258	1,227	4,901
	<u>251,530</u>	<u>262,037</u>	<u>203,481</u>
	<u>252,491</u>	<u>269,912</u>	<u>331,640</u>

Surplus/ (Deficit) for the year Locally raised funds

During the year the School hosted 3 International students (2021:8)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	497,177	624,967	370,425
Information and Communication Technology	173,426	183,038	152,401
Library Resources	16,943	21,409	16,903
Employee Benefits - Salaries	6,587,431	6,333,254	6,446,389
Staff Development	17,686	18,600	16,017
Depreciation	166,239	188,941	168,377
	<u>7,458,902</u>	<u>7,370,209</u>	<u>7,170,512</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	10,355	10,355	9,616
Board Fees	3,185	4,500	3,295
Board Expenses	9,459	10,000	12,570
Communication	23,908	25,000	23,542
Consumables	62,682	65,000	55,386
Other	19,983	27,120	21,714
Employee Benefits - Salaries	456,409	377,145	385,212
Insurance	7,492	7,597	7,635
	<u>593,473</u>	<u>526,717</u>	<u>518,970</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	15,525	16,000	11,797
Consultancy and Contract Services	161,838	156,200	149,938
Cyclical Maintenance Provision	91,005	200	31,745
Grounds	41,959	32,560	33,801
Heat, Light and Water	149,704	157,000	152,253
Rates	123	830	806
Repairs and Maintenance	191,962	207,200	155,920
Use of Land and Buildings	1,528,756	1,600,000	1,581,364
Vehicles	29,622	16,000	13,262
Employee Benefits - Salaries	155,125	133,188	122,069
	<u>2,365,619</u>	<u>2,319,178</u>	<u>2,252,955</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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	8,323	8,323	12,422
	<u>8,323</u>	<u>8,323</u>	<u>12,422</u>

8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	445,376	51,012	391,275
Cash and cash equivalents for Statement of Cash Flows	<u>445,376</u>	<u>51,012</u>	<u>391,275</u>

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

Of the \$445,376 Cash and Cash Equivalents, \$208,745 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$445,376 Cash and Cash Equivalents, \$11,793 is held by the School on behalf of Whanau ki te Ako Albany/Greenhithe Kahui Ako. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	7,590	20,000	18,265
Receivables from the Ministry of Education	21,419	-	2,836
Interest Receivable	15,979	6,000	6,239
Teacher Salaries Grant Receivable	507,339	530,000	490,831
	<u>552,327</u>	<u>556,000</u>	<u>518,171</u>
Receivables from Exchange Transactions	23,569	26,000	24,504
Receivables from Non-Exchange Transactions	528,758	530,000	493,667
	<u>552,327</u>	<u>556,000</u>	<u>518,171</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	3,576,639	3,263,000	3,363,021
Total Investments	3,576,639	3,263,000	3,363,021

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	9,218				(1,477)	7,741
Furniture	144,649	7,176			(26,303)	125,522
Plant & Equipment	190,657	21,822			(29,080)	183,399
Information Communication Technology	129,530	33,026	(730)		(67,118)	94,708
Motor Vehicles	-	3,543			(118)	3,425
Textbooks	4,678	1,106			(2,164)	3,620
Leased Assets	36,951	37,147	(3)		(30,345)	43,750
Library Resources	40,194	8,984	(1,643)		(9,634)	37,901
Balance at 31 December 2022	555,877	112,804	(2,376)	-	(166,239)	500,066

The net carrying value of equipment held under a finance lease is **\$43,750 (2021: \$36,952)**

Restrictions

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.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	22,140	(14,399)	7,741	22,140	(12,922)	9,218
Furniture	1,039,268	(913,746)	125,522	1,032,092	(887,443)	144,649
Plant & Equipment	940,080	(756,682)	183,399	918,259	(727,602)	190,657
Information Communication Technology	1,602,190	(1,507,483)	94,708	1,570,689	(1,441,159)	129,530
Motor Vehicles	101,527	(98,103)	3,425	97,985	(97,985)	-
Textbooks	144,441	(140,821)	3,620	143,335	(138,657)	4,678
Leased Assets	92,292	(48,541)	43,750	88,622	(51,671)	36,951
Library Resources	251,282	(213,380)	37,901	243,940	(203,746)	40,194
Balance at 31 December	4,193,220	(3,693,155)	500,066	4,117,062	(3,561,185)	555,877

12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2021	41,161	-	41,161
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	41,161	-	41,161
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	41,161	-	41,161
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	12,092	-	12,092
Amortisation expense	12,422	-	12,422
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	24,514	-	24,514
Amortisation expense	8,323	-	8,323
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	32,837	-	32,837
Carrying amounts			
At 1 January 2021	29,069	-	29,069
At 31 December 2021 / 1 January 2022	16,647	-	16,647
At 31 December 2022	8,324	-	8,324

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	41,669	60,308	87,043
Accruals	14,995	40,000	13,700
MOE Other Liabilities	406	3,000	1,302
Employee Entitlements - Salaries	507,339	530,000	490,831
Employee Entitlements - Leave Accrual	55,749	-	56,179
	620,158	633,308	649,055
Payables for Exchange Transactions	620,158	633,308	649,055
	620,158	633,308	649,055

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	2,726	5,000	41,735
International Student Fees in Advance	7,348	50,000	26,087
Agency Funds	5,006	10,000	17,022
Other revenue in Advance	10,066	-	2,287
	25,146	65,000	87,131

15. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Provision at the Start of the Year	\$ 299,600	\$ 299,600	\$ 267,855
Increase to the Provision During the Year	91,005	200	31,745
Use of the Provision During the Year	(3,500)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>387,105</u>	<u>299,800</u>	<u>299,600</u>
Cyclical Maintenance - Current	48,529	263,000	281,000
Cyclical Maintenance - Non current	338,576	36,800	18,600
	<u>387,105</u>	<u>299,800</u>	<u>299,600</u>

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

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
No Later than One Year	\$ 26,747	\$ 25,000	\$ 27,649
Later than One Year and no Later than Five Years	24,484	37,000	17,866
Later than Five Years			
Future Finance Charges	(4,775)		(3,637)
	<u>46,456</u>	<u>62,000</u>	<u>41,878</u>
Represented by			
Finance lease liability - Current	23,565	25,000	25,004
Finance lease liability - Non current	22,891	37,000	16,874
	<u>46,456</u>	<u>62,000</u>	<u>41,878</u>

17. 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.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Modernisation	(64,631)	274,096	(16,194)		193,271
AC Heating and Cooling	15,475	-	-	-	15,475
Lighting upgrade	45,203	27,534	(72,737)		0
Security upgrade	(395)	395			-
Learning Shelters					
Totals	<u>(4,348)</u>	<u>302,025</u>	<u>(88,931)</u>	<u>-</u>	<u>208,746</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	208,746
Funds Receivable from the Ministry of Education	

2021	Opening Balances	Receipts from MoE	Payments	Board	Closing Balances
	\$	\$	\$	\$	\$
Modernisation	(29,707)	-	(34,924)	-	(64,631)
AC Heating and Cooling	-	16,000	(525)	-	15,475
Lighting upgrade	18,519	231,744	(205,060)	-	45,203
Security upgrade	(3,278)	130,933	(135,281)	7,231	(395)
Learning Shelters	-	44,567	(44,567)	-	-
Drainage and Fencing	(33,603)	69,390	(35,787)	-	-
Totals	<u>(48,069)</u>	<u>492,634</u>	<u>(456,144)</u>	<u>7,231</u>	<u>(4,348)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	60,678
Funds Receivable from the Ministry of Education	(65,026)

18. Funds Held on Behalf of Whanau ki te Ako: Albany/Greenhithe Community of Learning

Albany Senior High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	16,040		
Funds Received from Cluster Members	1,144		
Funds Received from MoE	-		40,372
Total funds received	1,144	-	40,372
Funds Spent on Behalf of the Cluster	5,391		24,332
Surplus / (deficit) for the year	(4,247)	-	16,040
Funds Held at Year End	11,793	-	16,040
<i>Distribution of Funds</i>			
Albany Primary	1,685	-	2,291
Coatesville	1,685	-	2,291
Greenhithe Primary	1,685	-	2,291
Upper Harbour Primary	1,685	-	2,291
Ridgeview Primary	1,685	-	2,292
Albany Junior High	1,684	-	2,292
Albany Senior High	1,684	-	2,292
	11,793	-	16,040

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,185	3,295
<i>Leadership Team</i>		
Remuneration	718,858	606,308
Full-time equivalent members	5.00	4.54
Total key management personnel remuneration	722,043	609,603

There are 6 members of the Board excluding the Principal. The Board held 8 full meetings of the Board in the year.

The Board also has Finance and Property monthly meetings attended by 2 trustees and the Principal.

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

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	170-180
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
130-140	1.00	0.00
120-130	3.00	2.00
110-120	3.00	1.00
100-110	13.00	11.00
	20.00	14.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2022	2021
	Actual	Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

TAPEC wash-up funding

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. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

23. Commitments

(a) Capital Commitments

Capital commitments as 31 December 2022: \$54,424

Capital commitments as 31 December 2021: Nil

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a photocopiers

	2022 Actual \$	2021 Actual \$
No later than One Year	33,212	38,091
Later than One Year and No Later than Five Years	66,425	76,183
Later than Five Years	-	-
	99,637	114,274

The total lease payments incurred during the period were \$34,291 (2021: \$21,953).

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	445,376	51,012	391,275
Receivables	552,327	556,000	518,171
Investments - Term Deposits	3,576,639	3,263,000	3,363,021
Total Financial assets measured at amortised cost	4,574,342	3,870,012	4,272,467

Financial liabilities measured at amortised cost

Payables	620,158	633,308	649,055
Finance Leases	46,456	62,000	41,878
Total Financial Liabilities Measured at Amortised Cost	666,614	695,308	690,933

25. Comparatives

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

26. Events After Balance Date

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

27. Subsequent events – extreme weather events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.



Tu Manawa Active Funding for 2022 (Contestable Funding Report for 2022)

In 2022 we applied for and received another \$10,000 from Aktive through the Tu Manawa Active funding to support getting our female (and those that identify as female) students involved in more physical activity.

The funding allowed us to contract Bella as the programme lead and facilitator. The two main aims of the programme were to engage with girls that were not active and to provide a range of activities and opportunities for girls to try new activities that promote activity and health.

The Motion programme had mixed success in 2022. Upon reflection we have identified that not having a staff member or someone onsite that can engage with the girls at school was a real barrier and was reflected in the numbers that participated.

In saying this, given the feedback we received throughout 2022, it meant that we could offer activities that the group wanted to engage in. This worked really well alongside the Motion instagram page that was used as a tool for seeking feedback on certain activities and the girls availability. In total we had 20 girls engage in the programme, with at least 10 engage with each session.

The activities that were offered thanks to the funding included, Skateboarding, gym sessions, Zumba, coffee walks, functional strength classes, crossfit sessions, standup paddle boarding, yoga and more.

Not all the funding was used in 2022 and with the permission of Harbour Sport and help from our business manager, we have been able to carry the remaining funding over to 2023 which will see the programme through to June 2023, when the next funding will be available.

We have been fortunate enough to employ Macarena in our Sports Department and she will be facilitating the programme in 2023. We have already seen great success with initial engagement up on last year's numbers. There has been a massive improvement in promotion and communication which will see the programme be a success in 2023

Jake Griffiths
Director of Sport

Appendix 1

Albany Senior High School

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>As per SchoolDocs, but occurs naturally. recruitment of new staff seeks to provide the best capable staff for our students while also being mindful and making a conscious effort to reflect our community.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>As per SchoolDocs We have a rigorous appointment process. All positions are advertised openly with a sufficient window of time for all applicants. All applications are vetted by at least two people and once a shortlist is established at least two or more people are involved in the interview. The final recommendation is then shared with the senior leadership team and the Principal confirms the appointment.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>Maori staff are identified. All staff (including Maori) are supported through the Professional Growth Cycle which involves a senior staff member establishing and supporting personal professional goals. Maori staff are supported with access to tailored professional development and support, this has recently included a young Maori Science teacher being provided with tailored PD to pursue a desire to move into leading Te Reo and Tikanga courses with our students and leading a Mautauranga Māori Impact Project Hub. We have also created a Kaupapa Maori Support role which expanded the role of school Kuia so that she could become a direct support person for staff and students in this space.</i>
How have you enhanced the abilities of individual employees?	<i>We have created a wide range of middle leadership roles to provide pathways for any teachers wanting to expand their roles, these range from year long responsibilities to a range of permanent middle leader roles.</i>

	<p><i>We support all staff to develop annual personal professional goals as part of their professional growth cycle.</i></p> <p><i>We also offer coaching to all middle leader supported by the Leading by Learning framework and we also have weekly school wide professional development for all staff.</i></p>
How are you recognising the employment requirements of women?	<p><i>See below</i></p> <p><i>Similar to my answer above</i></p> <p><i>You have already set the example by being a female Principal.</i></p>
How are you recognising the employment requirements of persons with disabilities?	<p><i>See below</i></p> <p><i>Similar to my answer previously</i></p>

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

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

Ensure that EEO principles are accepted and implemented throughout the school.

- Ensure that staff are aware of provisions available to staff who are parents, especially the rights and conditions of service in relation to parental leave.
- Provide support and understanding for all staff members as required.
- Assist with counselling services to meet the needs of all staff.
- Disseminate promptly EEO literature to all staff where appropriate.
- Seek the views of all staff on pertinent EEO matters.
- Obtain information from outside groups, eg ethnic groups.
- Ensure that knowledge of other languages and culture skills are acknowledged and recognised.
- Encourage ethnic groups to take a greater participation in community committees where any shortfall is identified.

Ensure that selection and promotion processes comply with EEO principles and that any selection and promotion committees are aware of EEO requirements and that these requirements have been applied in a fair and even manner in employee selection processes.

- Ensure that job descriptions, advertisements, specifications and school literature are non-discriminatory. Advertise positions widely.
- Ensure that advertisements set out fully the conditions of employment so as to attract a wide range of applicants.
- Include only those educational qualifications that are definite prerequisites for the position.
- Include male and female representation on selection panels if possible.
- Members of interview panels to be aware of and incorporate appropriate customs -especially greetings, seating.
- Maintain watches on areas where a disproportionate number of one sex is apparent and determine the reasons are not contrary to EEO principles. Monitor areas which have a high proportion of a particular group for potential discrimination.
- Identify those selection and promotion committees where there is any disproportionate representation.

Ensure that staff development activities promote EEO objectives.

- Develop a staff development programme to ensure that all staff, teaching or non-teaching, have full opportunity to attend staff development courses.
- Encourage and enable staff to attend courses that focus on their ongoing professional growth.
- Provide all employees with the opportunity to attend training in areas such as: management skills, time management, stress management, technical areas, if they so wish.
- Support teachers who are planning on re-entering the workforce.
- Provide means of alternative communication of ideas, eg suggestion notebook, memos to staff, Board Representative.
- Encourage all staff to participate in programmes that raise awareness, eg cultural, disabilities.
- Provide opportunities for staff to learn the Maori language and other languages.
- Encourage staff to make their work space comfortable according to their cultural identification (within the realms of appropriateness).
- Staff should be aware of and accept occasions where, e.g. traditional dress is required to be worn.
- Inform ethnic minority staff that the use of their own language is acceptable in appropriate circumstances.



ASHSANALYSIS OF VARIANCE 2022

Me mātau ki te whetū, i mua i te kōkiri o te haere | *Before you set forth on a journey, be sure you know the stars*

	LEADING LEARNING <i>We inspire each other to create our futures.</i>	STUDENT SUCCESS <i>We empower each other to achieve personal success.</i>	COMMUNITY RELATIONSHIPS <i>We nurture each other to make the world a better place.</i>	RESEARCH AND DEVELOPMENT <i>We will ALWAYS be a new school.</i>
Aim	To further develop and embed our scaffolded/structured approach across all year levels of Impact Projects to improve student success and engagement.	To embed our approaches to inclusive learning design (Mana Ōrite Mo te Matauranga Māori, universal design for learning and responsive assessment practices) in Specialist Subjects.	To further develop and embed the explicit approach to delivering the Tutorial Curriculum to ensure all akonga experience growth and support.	To grow our middle leaders to become agents of change with a focus on common problems of practice and leading teachers in addressing them.
Actions	<p>Authentic external partnerships are established, supported and nurtured. NZQA Standards are offered in Impact Projects (naturally occurring). Strong collaboration between IP mentors is supported. Mentors will develop and lead a scaffolded/structured impact project class. Level One classes will be separate in Semester One. Students will be led by mentor teachers using a problem based framework to scaffold. Mentors intentionally teach Design Thinking and enhance the empathise phase of the process. Including exploring the community outside of 'ASHS walls' Mentors intentionally teach the Impact Project Dispositions to grow these skills in students. Mentors intentionally teach 'domain specific knowledge and content' that is relevant to the Impact Project class. Mentors build a 'team' culture within their project class. Impact Leads and Mentors design a reflection tool/ learning rubric for Design Thinking and IP Dispositions.</p>	<p>Teachers understand Mana Ōrite me te Matauranga and Te Ao Maori concepts and embed those concepts into their learning design. Teachers design and deliver new Level 1 courses that focus on Significant learning. Teachers design and deliver non-NCEA assessments. SSLs work with teachers to ensure UDL strategies are planned and implemented in the classrooms. Teachers negotiate assessment with learners so as to maximise opportunities for student success. Teachers continue to explore and implement culturally sustaining practices with a focus on bicultural partnerships in order to honour Te Tiriti o Waitangi. Teachers engage in Collaborative Professional Inquiry which is agentic, timely, collaborative, embedded and iterative which focuses on students' underachievement. Teachers develop learner's agency by supporting self-directed learning.</p>	<p>Community leaders work as a coach with tutors to be more effective in enacting and delivering the tutorial curriculum. Tutors, with support from CLs, intentionally plan to deliver tutorial curriculum elements. Tutors build a sense of community within their tutor class focused on turangawaewae, making tutor groups the 'place to stand' for all akonga. Tutors understand their akonga as learners and use interventions to support learners to achieve their academic goals. Tutors/community leaders have a clear understanding of the attendance strategy and procedures and can use these to monitor attendance and proactively work to re-engage akonga.</p>	<p>SLT supports middle leaders to engage in LbL conversations about problems of practice. SLT works with middle leaders to set and monitor professional goals in specific aspects of LbL. Theories of action are developed by SLT for problems with high levels of complexity and impact. SLT works with middle leaders to develop interpersonal skills and strategies for understanding teachers' thinking around problems of practice. SLT meets with middle leaders weekly one to one to maintain focus on the annual plan and targets. SLT continues to work with SSLs to review, plan and embed contextualised and/or connected courses to ensure an iterative process for supporting the Specialist Subject curriculum principles. Collaborative Professional Inquiries are based on student-focused data and inform the focus on the group's inquiry. Whole school data are analysed at points during the year to look for patterns relating to problems of practice.</p>
Outcomes	<p>Engagement levels in Impact Projects are raised. Students experience personalised learning and support from their mentors. A culture change continues to be built within the 2022 Year 11 cohort (now all three year levels will have experienced this), where students expect success in Impact Projects and can thrive in this strand of our curriculum. Mentors of Impact Projects are energised and feel confident using the design thinking framework and the IP Skills and Dispositions. Consistent delivery of structured projects (eg: teachers actively engaged with students throughout the day.)</p>	<p>Students will experience success for who they are as people and learners. Students have a strong foundation as an ASHS agentic learners and will have found joy in their learning. The opportunities of Level 1 courses are fully realised. Students develop a sense of creativity, curiosity and deep expertise in each learning area. Students experience learning through UDL practices (visible, deep, inclusive and culturally responsive) Assessment practices are negotiated, responsive and inclusive for all learners. Students grow their levels of agency and feel more confident being self-directed in their learning.</p>	<p>Akonga tutorial experiences are more cohesive, consistent and inclusive. Akonga feel a sense of belonging within the ASHS community. Tutors actively support students towards their learning goals, supporting academic and personal progress. Attendance and engagement is improved for 'at-risk' akonga. Tutors work collaboratively to develop learning opportunities for tutees to address elements of the tutorial curriculum in meaningful ways.</p>	<p>Middle leaders feel confident to engage in discussions about problems of practice with their teachers. Middle leaders explore differences in perspectives in conversations with their teachers. Middle leaders genuinely inquire into teachers' perspectives in conversations. Middle leaders feel supported by the SLT to effectively lead their teams.</p>
Goals	<p>>100% of teachers plan and teach using the Design Thinking framework. >100% of teachers and 95% of students can identify the Impact Project Skills and Dispositions. >50% of projects will have an authentic external partner. >Mentor practice and the experience for students is more consistent across 80% of Impact Projects.</p>	<p>Level 1 - Numeracy and Literacy are achieved by all Level 1 students >55% Level two certificates are gained with merit or excellence endorsement. >55% Level three certificates are gained with merit or excellence endorsement. >95% of students experience universal design for learning and responsive assessment practices</p>	<p>>80% of tutees report a greater sense of connection in their tutor group and the ASHS community. >90% of tutees agree/strongly agree that their tutor helps them track their progress and plan for success.</p>	<p>100% of middle leaders feel confident in defining and exploring problems of practice with their teachers. 100% of middle leaders set and pursue LbL goals. 100% of middle leaders feel supported by the Senior Leadership Team. 100% of teachers engage in Collaborative Professional Inquiries.</p>

LEADING LEARNING - We inspire each other to create our futures.

To further develop and embed our scaffolded/structured approach across all year levels of Impact Projects to improve student success and engagement.

Actions	Targets	Results	Analysis of variance
<p>Authentic external partnerships are established, supported and nurtured. NZQA Standards are offered in Impact Projects (naturally occurring). Strong collaboration between IP mentors is supported. Mentors will develop and lead a scaffolded/structured impact project class. Level One classes will be separate in Semester One. Students will be led by mentor teachers using a problem based framework to scaffold. Mentors intentionally teach Design Thinking and enhance the empathise phase of the process. Including exploring the community outside of 'ASHS walls' Mentors intentionally teach the Impact Project Dispositions to grow these skills in students. Mentors intentionally teach 'domain specific knowledge and content' that is relevant to the Impact Project class. Mentors build a 'team' culture within their project class. Impact Leads and Mentors design a reflection tool/ learning rubric for Design Thinking and IP Dispositions.</p>	<p>>100% of teachers plan and teach using the Design Thinking framework. >100% of teachers and 95% of students can identify the Impact Project Skills and Dispositions. >50% of projects will have an authentic external partner. >Mentor practice and the experience for students is more consistent across 80% of Impact Projects.</p>	<p>100% of all projects were led with a scaffolded and structured approach where a 'how might we statement' led the exploration and empathising phase of the project. This was the third year of using Design Thinking and this is now embedded in the ASHS Impact Project culture. Those projects that had a strong empathise phase had strong project outcomes. Authentic partnerships were established with a small range of specific community organisations and experts. We did not reach the target of 50% of students having an external partner. Those Impact Project classes that worked with an expert (Music, Environment, Digital Solutions, Art) were able to easily access external partnerships through the connections that the expert mentor had. Mentor practice was more consistent across all Impact Project classes between 70-80%. The launch of 'Sprint Tracking' in Semester Two meant that feed forward and support was now visible. This provided a clear scaffold and evidence that staff were running three week sprints as well as tracking project outcomes.</p>	<p>This was the third year of the strategic focus to change the cultures of Impact Projects at ASHS. Evidence that this change had taken hold was in the Impact Project end of year <i>Celebration of Learning</i> where we invited the whole community into our building (first time in three years). It was a positive and engaging evening where students were proud of their projects and we received positive feedback from the community. However, the impact of staff and student absences across Term 1 and Term 2 due to covid-19 infections did have a negative impact on Impact Project outcomes especially in Semester One. Some students did not find the success in Semester One that we had anticipated. The structure of the day continues to be a strength of the changes that have been brought in over the last three years. Staff now feel comfortable teaching domain specific knowledge, working in the agile model using three week sprints and concluding the day with a focus on dispositions in a retrospective. This structure of the day and the semester ensures that learning is engaging and that students make meaningful progress while completing long term projects. We are proud of the change in culture that has taken place in Impact Projects over the last three years.</p>

STUDENT SUCCESS - We empower each other to achieve personal success.

To embed our approaches to inclusive learning design (Mana Ōrite Mo te Matauranga Māori, universal design for learning and responsive assessment practices) in **Specialist Subjects**.

Actions	Targets	Results	Analysis of variance															
<p>Teachers understand Mana Orite me te Matauranga and Te Ao Maori concepts and embed those concepts into their learning design. Teachers design and deliver new Level 1 courses that focus on Significant learning. Teachers design and deliver non-NCEA assessments. SSLs work with teachers to ensure UDL strategies are planned and implemented in the classrooms. Teachers negotiate assessment with learners so as to maximise opportunities for student success. Teachers continue to explore and implement culturally sustaining practices with a focus on bicultural partnerships in order to honour Te Tiriti o Waitangi. Teachers engage in Collaborative Professional Inquiry which is agentic, timely, collaborative, embedded and iterative which focuses on students' underachievement. Teachers develop learner's agency by supporting self-directed learning.</p>	<p>Level 1 - Numeracy and Literacy are achieved by all Level 1 students >55% Level two certificates are gained with merit or excellence endorsement. >55% Level three certificates are gained with merit or excellence endorsement. >95% of students experience universal design for learning and responsive assessment practices</p>	<p>2022 results pending external results</p> <table border="1" data-bbox="1086 1018 1576 1278"> <thead> <tr> <th></th> <th>% pass rate</th> <th>% Endorsement Merit/ E</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>NA</td> <td>84.9% Level 1 Literacy 87.8% Level 1 Numeracy</td> </tr> <tr> <td>Level 2</td> <td>77.8%</td> <td>44%</td> </tr> <tr> <td>Level 3</td> <td>75.4%</td> <td>43.6%</td> </tr> <tr> <td>UE</td> <td>61.4%</td> <td></td> </tr> </tbody> </table>		% pass rate	% Endorsement Merit/ E	Level 1	NA	84.9% Level 1 Literacy 87.8% Level 1 Numeracy	Level 2	77.8%	44%	Level 3	75.4%	43.6%	UE	61.4%		<p>It is disheartening to see that our pass rates for Merit and Endorsement are under par with our initial targets (more than 55%). Our teachers strive to deliver programmes that support quality credits, that represent deep teaching and learning, so we are on a par with other decile 10 schools in terms of endorsement. Our Level One did not focus on achieving Level 1 in 2022, but rather quality programmes that focus on significant learning in preparation for new Level 1 NCEA standards in 2024. Our Level 1 Literacy and Numeracy results are over when compared with other Decile 10 schools, which could be attributed to our teachers focusing on getting students Literacy and Numeracy. These results would suggest our biggest work is not with those students who are already succeeding and engaged in deep learning, rather it is for those students at the tail end. The unique character of our school allows for a significant number of transient</p>
	% pass rate	% Endorsement Merit/ E																
Level 1	NA	84.9% Level 1 Literacy 87.8% Level 1 Numeracy																
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		<p>In 2022, as a result of intentional co-curriculum planning, we had a variety of new courses that drew upon different curriculum areas. Student voice indicated that they enjoyed and were stimulated by both the content and teaching strategies and high numbers in those classes indicated that students wanted to take those courses.</p> <p>We continued our focus on Mana Orite mo te Matauranga Maori, which is embedding Te Ao Maori concepts into our 2022 courses at Level One and beyond. We had PD sessions throughout the year of Professional Learning, all with different foci, to allow for progression and deep understanding of such concepts.</p> <p>Those sessions were focused on:</p> <ul style="list-style-type: none"> -Exploring what we already do in our classes to be responsive to our commitment to Te Tiriti o Waitangi and how we support our priority learners' (Māori and Pasifika). Ask questions about what we can do better, how might we do it and what support we need to achieve our goals -Understand our turangawaewae and "Mana ōrite mō te mātauranga Māori" from a personal and kura perspective. -To better understand our Ōkahukura whenua and local surroundings -Departments have the opportunity to work with our Core facilitators to unpack Mana Orite in their own specialist subject context. -Melanise Rewai Couch and her book 'Niho Taniwha'-Improving teaching and learning for ākongā māori has played an important part in unpacking our 	<p>learners and learners that have come from challenging situations. Often those students' priority is reintegrating into school and being engaged, maybe at the expense of academic achievement. Extended periods of covid illness and closing of school at the beginning of the year (circuit breakers) have impacted these students more than the already successful students and they need to be a priority for 2023.</p> <p>The new courses were a success with our learners, both in terms of increased numbers in those classes as well as results. This also saw a shift in numbers across subjects, with more traditional courses experiencing lower numbers than previous years (English as an example) This indicates that our course designs need to continue to evolve in a way that is responsive to our current learners' needs as well as the ever evolving societal priorities.</p> <p>The new Level One English course for 2023 and the 2 new Science courses, which have been designed from scratch to allow for minimal assessment, endeavour to address the disparity in numbers.</p> <p>SSLs planned 2023 Level One courses that included a clear pathway towards Level 2 NCEA (skills and possibly Level 2 standards)</p> <p>Throughout the year, our teachers continued to improve their understanding of Te Ao Maori concepts and how they can intentionally plan to incorporate them into their lessons. This is the second year into our journey into exploration of Mana Orite me te Matauranga Maori but staff voice indicates that they have learnt new things and that they are feeling more confident to a) ask questions about it and b) explore those concepts in their lesson planning.</p> <p>We will continue to work with Core Education, Melanie Rewai Couch and our kuia, Whaea Trish in departments, to develop a deep understanding of Mana Orite and to embed those concepts into practice. Each department has decided to include a goal that is around kawa (rules) and tikanga (practices) as well as Maori students' achievement focus.</p>
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thinking around tikanga practices in the classrooms.

COMMUNITY RELATIONSHIPS - We nurture each other to make the world a better place.

To further develop and embed the explicit approach to delivering the Tutorial Curriculum to ensure all akonga experience growth and support.

Actions	Targets	Results	Analysis of variance
<p>Community leaders work as a coach with tutors to be more effective in enacting and delivering the tutorial curriculum.</p> <p>Tutors, with support from CLs, intentionally plan to deliver tutorial curriculum elements.</p> <p>Tutors build a sense of community within their tutor class focused on turangawaewae, making tutor groups the 'place to stand' for all akonga.</p> <p>Tutors understand their akonga as learners and use interventions to support learners to achieve their academic goals.</p> <p>Tutors/community leaders have a clear understanding of the attendance strategy and procedures and can use these to monitor attendance and proactively work to re-engage akonga.</p>	<p>>80% of tutees report a greater sense of connection in their tutor group and the ASHS community.</p> <p>>90% of tutees agree/strongly agree that their tutor helps them track their progress and plan for success.</p>	<p>Success - Tutors consciously work to build a sense of community within their tutor class focused on turangawaewae, making tutor groups the 'place to stand' for all akonga.</p> <p>68.9% - Ākonga indicated that they felt connected to their Tutor</p> <p>In Progress - We had some success with community leaders beginning their work as a coach with tutors to be more effective in enacting and delivering the tutorial curriculum. This was enabled through the introduction of the 'Tutor Improvement Model'.</p> <p>Success - Tutors focused on understanding their akonga and used interventions to support learners to achieve their academic goals.</p> <p>84.4% - Ākonga indicated that they felt supported to plan for and work towards their own success</p> <p>Action needed - A focus was for all ākonga to experience more cohesive, consistent and inclusive tutorial supporting for them to feel a sense of belonging within the ASHS community.</p> <p>28% - Ākonga indicated that they felt connected to the wider ASHS Community (beyond their tutorial class)</p>	<p>Outcome - Connected to Tutor group = Aim 80%, Success 68.9%. This has been maintained from 2021. We hope to continue movement forward in this area in 2023.</p> <p>Outcome - Improving tutor practice to deliver the tutorial curriculum is a continued focus in 2023. This involves tutor reflections, small actions and coaching from Community Leaders through observations.</p> <p>Outcome - Supported to plan for success = Aim 90%, Success 84.4%. Our tutors are consistently working well with their tutees in tracking their progress and supporting them towards achieving their personal goals.</p> <p>Outcome - Tracking attendance data and working to reengage learners has not had the impact hoped in 2022. Community leaders must have a clearer understanding of the attendance strategy and procedures and are able to support tutors to use tools to monitor attendance and proactively work to re-engage ākonga. In 2023 we will reintroduce the Parot emails to whanau to create more visibility of attendance data. Tutors/Community Leaders will follow up on students with very low attendance and communicate home with concerns.</p>

RESEARCH AND DEVELOPMENT - We will ALWAYS be a new school.

To grow our middle leaders to become agents of change with a focus on common problems of practice and leading teachers in addressing them.

Actions	Targets	Results	Analysis of variance
<p>SLT supports middle leaders to engage in LbL conversations about problems of practice.</p> <p>SLT works with middle leaders to set and monitor professional goals in specific aspects of LbL.</p> <p>Theories of action are developed by SLT for problems with high levels of complexity and impact.</p> <p>SLT works with middle leaders to develop interpersonal skills and strategies for understanding teachers' thinking around problems of practice.</p> <p>SLT meets with middle leaders weekly one to one to maintain focus on the annual plan and targets.</p>	<p>100% of middle leaders feel confident in defining and exploring problems of practice with their teachers.</p> <p>100% of middle leaders set and pursue LbL goals.</p> <p>100% of middle leaders feel supported by the Senior Leadership Team.</p> <p>100% of teachers engage in Collaborative Professional Inquiries.</p>	<p>Target 1 - In Progress - Middle leaders have engaged in quality professional learning through Evaluation Associates to further develop their skill-set in dealing with challenging conversations. Three middle leaders, who have faced significant challenges with one of their department members, have engaged in additional work with the provider in a one on one coaching setting.</p> <p>Target 2 - Limited progress - Middle leaders' expertise with disclosing their views honestly in a difficult conversation and exploring differences are such that goal</p>	<p>Middle leaders have indicated that the ongoing professional development in 2022 to help them better engage in difficult conversations with teachers was useful and helped with their confidence in this area. It is an area that requires significant time and commitment however and pursuing this, to the same extent, in 2023 will not be possible given our increased focus in other areas such as the teacher professional growth cycle and data on student voice across courses. Further resources are being used to better align middle leader departmental goals with the professional growth cycle work so SLTs efforts with teacher learning are more</p>

<p>SLT continues to work with SSLs to review, plan and embed contextualised and/or connected courses to ensure an iterative process for supporting the Specialist Subject curriculum principles.</p> <p>Collaborative Professional Inquiries are based on student-focused data and inform the focus on the group's inquiry.</p> <p>Whole school data are analysed at points during the year to look for patterns relating to problems of practice.</p>		<p>setting in this year wasn't very successful this year. We do not have adequate resources (mostly time) to pursue this in 2023.</p> <p>Target 3 - <i>In Progress</i> - This is always an area of focus and feedback has indicated that leaders felt very supported with the resourcing we put towards helping them develop skills for difficult conversations. There are still issues around perceptions of workload and SLT decision making that we are continuing to work on with our middle leaders.</p> <p>Target 4 - <i>Limited progress</i> - Analysis of teacher professional inquiries, both in the quality of their outcomes, written reflections and number of teachers that completed their inquiries was disappointing. Some teachers cited struggling with workload and the additional stresses of COVID and lockdowns.</p>	<p>supportive of middle leaders' goals for their departments. We are also putting resources into restarting classroom observations (which have lapsed somewhat since COVID) and ensuring these are aligned with individual teachers' learning needs.</p>
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ALBANY SENIOR HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 8 to 24, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 21 June 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989

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.

Deloitte.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report, Principal's Report and KiwiSport Report, Compliance with Education and Training Act Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Matt Laing

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand