



Te whare ako o Ōkahukura Mātua

Annual Report of the Board and Annual Financial Report

For the Year Ended 31 December 2023

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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
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Ministry Number:	0563

Board Membership



For the year ended 31 December 2023

Name	Position	Status	Occupation	Term Expires
Philip Voss	Presiding Member	Elected	Company Director, Leadership Coach	May 2025
Fran Dowson	Trustee	Elected	Teacher	Dec 2023
Stuart Tabuteau	Deputy	Appointed	Chief Financial Officer	Dec 2023
John Rutherford	Trustee	Elected	Retired Principal	May 2025
Gareth Teahan	Trustee	Appointed	Chief Executive Officer	May 2025
Kendall Bindon	Student Rep	Elected	Student	Sep 2023
Violet Lee	Student Rep	Elected	Student	Sep 2024
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.

Presiding Member's Report for Annual Report 2023



Tēnā koutou

Our principal – Claire Amos – has provided an overview of the 2023 school year in her report, so, rather than risk repetition, I'll take a different tack. Here's a question for you: Why are we here?

I don't mean 'what's the meaning of life, the universe, and everything?' – everyone knows that's 42 – but, rather: What's the point of school?

The late, great author Neil Postman argued that a "transcendent and honourable purpose" is necessary for schooling to mean something. He went on to say:

- "The faith is that... something can be done in school that will alter the lenses through which one sees the world... [that we can] provide a point of view from which what *is* can be seen clearly, what *was* as a living present, and what *will be* as filled with possibility."
- "To become a different person because of something you have learned – to appropriate an insight, a concept, a vision, so that your world is altered."

Gandhi put it more succinctly still: "Become the change you seek in the world."

This brings me to one final attempt to capture the essence of what a school is for; one that – although not in the same league as Postman or Gandhi – resonates deeply with me. You might recognise it.

At Albany Senior High School
we nurture each other
we inspire each other
we empower each other
to achieve highly and be good citizens.

Our school vision is neither a trite slogan nor a statement ChatGPTed to within an inch of its life; and it certainly isn't something to be trotted out in documents like this but otherwise neglected in the day-to-day life of our school. Everyone associated with ASHS works tirelessly to make this vision a reality. As they must. It is, after all, our answer to the most fundamental of questions: Why are we here?

Nāku iti noa, nā

Philip Voss
Chair
ASHS Board

Principal's Statement for Annual Report 2023



After three years of disruption and two years of disrupted ASHS life for our 2023 leavers, we all had our fingers and toes crossed for a delightfully undisrupted 2023. Unfortunately, the universe had different ideas. With weather events, measles and industrial action, Term One was sent to test all of us. However, even with a myriad of trials sent to test us, ASHS staff, students and the wider community continued to move ahead.

This year saw a return to nearly normal Arts and Sports engagements.

'Chicago - The Musical' was an absolute blast, and The Tempest was a success for another season from the ASHS Shakespeare Company at The Pumphouse. As well as the big productions, there were other highlights such as the annual Dance Showcase, Music Showcase and the highly entertaining ASHS Talent Quest.

ASHS Sports and Recreation shone in 2023 with lots of fun events and great successes across various codes. Sports Week was a particular highlight, with teams representing Whangarei, Papakura and Hamilton. It was also pleasing to see the number of students engaged in sports and recreation continue to increase.

In-school events were littered with awesome as well. With a stunning Matariki installation, a humming Open Evening and an Impact Project Celebration of Learning. As always, there was a lot of #ASHSpride. Massive thanks to the staff, students and the Head Students who made many of the events possible.

On a personal note, I want to say what a privilege it is to be the Principal here at ASHS. The middle of 2023 marked my fifth anniversary as Principal, and I can honestly say that I just love this job and this school more and more. We are so lucky to have such a special kura to call our own. Whether you realise it or not, there is nowhere else in Aotearoa that is quite like ASHS.

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!!

In closing, I would like to acknowledge our students, our staff and our wider community for making ASHS the school it is.

Noho ora mai

Claire

Claire Amos

Principal | Tumuaki

Albany Senior High School

Statement of Responsibility

For the year ended 31 December 2023

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

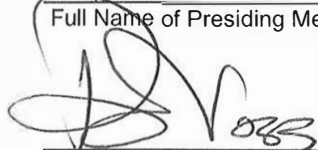
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Philip Voss

Full Name of Presiding Member



Signature of Presiding Member

31 May 2024

Date:

Claire Amos

Full Name of Principal



Signature of Principal

31 May 2024

Date:

Albany Senior High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	11,300,227	9,954,680	10,030,263
Locally Raised Funds	3	559,861	535,360	504,021
Interest		198,806	142,750	80,173
Total Revenue		12,058,894	10,632,790	10,614,457
Expense				
Locally Raised Funds	3	256,916	266,735	251,530
Learning Resources	4	8,386,202	7,559,612	7,458,902
Administration	5	614,034	616,013	593,473
Property	6	2,856,082	2,564,490	2,365,619
Other Expense	7	8,322	8,322	8,323
Loss on Disposal of Property, Plant and Equipment		3,615	(1,000)	1,952
Total Expense		12,125,171	11,014,172	10,679,799
Net Surplus / (Deficit) for the year		(66,277)	(381,382)	(65,342)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(66,277)	(381,382)	(65,342)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,806,435	3,806,436	3,819,331
Total comprehensive revenue and expense for the year		(66,277)	(381,382)	(65,342)
Contribution - Furniture and Equipment Grant		-	-	52,446
Equity at 31 December		3,740,158	3,425,054	3,806,435
Accumulated comprehensive revenue and expense		3,741,910	3,426,806	3,808,187
Reserves		(1,752)	(1,752)	(1,752)
Equity at 31 December		3,740,158	3,425,054	3,806,435

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	281,940	(98,552)	445,376
Accounts Receivable	9	634,915	560,000	552,327
GST Receivable		18,106	10,000	17,445
Prepayments		11,828	10,000	5,662
Investments		3,572,495	3,650,000	3,576,639
		4,519,284	4,131,448	4,597,449
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	776,653	706,979	620,158
Revenue Received in Advance	14	77,918	60,000	25,146
Provision for Cyclical Maintenance	15	153,673	60,200	48,529
Finance Lease Liability	16	26,245	25,000	23,565
Funds held for Capital Works Projects	17	60,059	20,000	208,746
Funds held on behalf of School Cluster	18	10,627	15,000	11,793
		1,105,175	887,179	937,937
Working Capital Surplus/(Deficit)		3,414,109	3,244,269	3,659,512
Non-current Assets				
Property, Plant and Equipment	11	536,516	597,574	500,066
Intangible Assets	12	2	1	8,324
		536,518	597,575	508,390
Non-current Liabilities				
Provision for Cyclical Maintenance	15	187,214	366,790	338,576
Finance Lease Liability	16	23,255	50,000	22,891
		210,469	416,790	361,467
Net Assets		3,740,158	3,425,054	3,806,435
Equity		3,740,158	3,425,054	3,806,435

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,731,185	6,361,116	2,508,397
Locally Raised Funds		519,670	471,534	473,474
Agency Funds		1,382	10,000	(12,016)
International Students		82,174	103,826	30,261
Goods and Services Tax (net)		(661)	(10,000)	23,419
Payments to Employees		(1,434,659)	(1,458,610)	(1,264,773)
Payments to Suppliers		(1,896,839)	(1,371,913)	(1,731,007)
Interest Received		185,401	122,750	70,433
Net cash from/(to) Operating Activities		187,653	4,228,703	98,188
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,615)	99,103	(1,952)
Purchase of Property Plant & Equipment (and Intangibles)		(199,972)	(762,066)	(106,757)
Purchase of Investments		4,144	(3,650,000)	(213,618)
Net cash from/(to) Investing Activities		(199,443)	(4,312,963)	(322,327)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	52,446
Finance Lease Payments		(1,792)	(49,292)	908
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		(149,854)	35,000	224,886
Net cash from/(to) Financing Activities		(151,646)	(14,292)	278,240
Net increase/(decrease) in cash and cash equivalents		(163,436)	(98,552)	54,101
Cash and cash equivalents at the beginning of the year	8	445,376	-	391,275
Cash and cash equivalents at the end of the year	8	281,940	(98,552)	445,376

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

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

Albany Senior High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 23.

Recognition of grants

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

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 material.

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

The estimated useful lives of the assets are:

Building improvements	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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

t) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,590,039	2,402,289	2,409,881
Teachers' Salaries Grants	6,544,051	5,700,000	5,934,216
Use of Land and Buildings Grants	2,015,463	1,700,000	1,528,756
Other Government Grants	150,674	152,391	157,410
	11,300,227	9,954,680	10,030,263

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

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	172,767	180,600	162,383
Curriculum related Activities - Purchase of goods and services	85,423	83,150	77,806
Fees for Extra Curricular Activities	230,469	187,725	180,199
Other Revenue	33,854	30,059	34,633
International Student Fees	37,348	53,826	49,000
	559,861	535,360	504,021
Expense			
Extra Curricular Activities Costs	256,021	260,936	246,098
International Student - Student Recruitment	-	2,608	4,174
International Student - Other Expenses	895	3,191	1,258
	256,916	266,735	251,530
Surplus/ (Deficit) for the year Locally Raised Funds	302,945	268,625	252,491

During the year, the School hosted 2 International students (2022:3)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	568,733	595,487	497,177
Information and Communication Technology	191,477	193,766	173,426
Library Resources	19,820	23,369	16,943
Employee Benefits - Salaries	7,411,313	6,540,632	6,587,431
Staff Development	25,935	24,000	17,686
Depreciation	168,924	182,358	166,239
	8,386,202	7,559,612	7,458,902

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	10,666	10,666	10,355
Board Fees	3,295	4,500	3,185
Board Expenses	14,938	17,500	9,459
Communication	19,742	26,616	23,908
Consumables	76,776	70,350	62,682
Other	24,823	28,340	19,983
Employee Benefits - Salaries	452,694	446,840	456,409
Insurance	11,100	11,201	7,492
	614,034	616,013	593,473

Professional development - During the year ended December 2023, the Principal travelled to USA at a cost of \$3,204 to attend The Global Womens Conference. The costs were funded by the board.

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,028	16,000	15,525
Consultancy and Contract Services	155,594	168,922	161,838
Cyclical Maintenance	(27,462)	39,885	91,005
Grounds	45,725	30,300	41,959
Heat, Light and Water	131,470	163,000	149,704
Rates	61	830	123
Repairs and Maintenance	321,290	241,040	191,962
Use of Land and Buildings	2,015,463	1,700,000	1,528,756
Vehicles	23,464	25,375	29,622
Employee Benefits - Salaries	172,449	179,138	155,125
	2,856,082	2,564,490	2,365,619

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 Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	8,322	8,322	8,323
	8,322	8,322	8,323

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	281,940	-	445,376
Bank Overdraft	-	(98,552)	-
Cash and cash equivalents for Statement of Cash Flows	281,940	(98,552)	445,376

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

The following notes should be used where applicable:

Of the \$281,940 Cash and Cash Equivalents, 60,058 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$281,940 Cash and Cash Equivalents, \$10,627 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	368	10,000	7,590
Receivables from the Ministry of Education	47,171	-	21,419
Interest Receivable	29,384	20,000	15,979
Teacher Salaries Grant Receivable	557,992	530,000	507,339
	634,915	560,000	552,327
Receivables from Exchange Transactions	29,752	30,000	23,569
Receivables from Non-Exchange Transactions	605,163	530,000	528,758
	634,915	560,000	552,327

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	3,572,495	3,650,000	3,576,639
Total Investments	3,572,495	3,650,000	3,576,639

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	7,741	-	-	-	(1,476)	6,265
Plant & Equipment	183,399	30,270	-	-	(30,678)	182,991
Furniture	125,522	16,236	-	-	(25,927)	115,831
Information Communication Technology	94,708	56,468	-	-	(56,550)	94,626
Motor Vehicles	3,425	59,481	-	-	(12,521)	50,385
Textbooks	3,620	254	-	-	(2,255)	1,619
Leased Assets	43,750	32,123	(33)	-	(31,049)	44,791
Library Resources	37,901	14,156	(3,581)	-	(8,468)	40,008
Balance at 31 December 2023	500,066	208,988	(3,614)	-	(168,924)	536,516

The net carrying value of equipment held under a finance lease is \$44,791 (2022: \$43,750)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	22,140	(15,875)	6,265	22,140	(14,399)	7,741
Plant & Equipment	970,350	(787,359)	182,991	940,080	(756,682)	183,399
Furniture	1,055,504	(939,673)	115,831	1,039,268	(913,746)	125,522
Information Communication Technology	1,658,658	(1,564,032)	94,626	1,602,190	(1,507,483)	94,708
Motor Vehicles	160,443	(110,058)	50,385	101,527	(98,103)	3,425
Textbooks	144,206	(142,587)	1,619	144,441	(140,821)	3,620
Leased Assets	97,128	(52,337)	44,791	92,292	(48,541)	43,750
Library Resources	261,770	(221,762)	40,008	251,282	(213,380)	37,901
Balance at 31 December 2023	4,370,199	(3,833,683)	536,516	4,193,220	(3,693,155)	500,066

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 2022	41,161	-	41,161
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022/ 1 January 2023	41,161	-	41,161
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	41,161	-	41,161
Accumulated Amortisation and impairment losses			
Balance at 1 January 2022	24,514	-	24,514
Amortisation expense	8,323	-	8,323
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	32,837	-	32,837
Amortisation expense	8,322	-	8,322
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	41,159	-	41,159
Carrying amounts			
At 1 January 2022	16,647	-	16,647
At 31 December 2022 / 1 January 2023	8,324	-	8,324
At 31 December 2023	2	-	2

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 (2022: \$nil)

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	93,489	108,979	41,669
Accruals	11,113	60,000	14,995
MOE Other Liabilities	9,087	8,000	406
Employee Entitlements - Salaries	557,992	530,000	507,339
Employee Entitlements - Leave Accrual	104,972	-	55,749
	776,653	706,979	620,158
Payables for Exchange Transactions	776,653	706,979	620,158
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	776,653	706,979	620,158

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	19,356	-	2,726
International Student Fees in Advance	52,174	50,000	7,348
Agency Funds	6,388	10,000	5,006
Other revenue in Advance	-	-	10,066
	77,918	60,000	25,146

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	387,105	36,800	299,600
Increase to the Provision During the Year	(27,462)	39,885	91,005
Use of the Provision During the Year	(18,756)	-	(3,500)
Other Adjustments	-	-	-
Provision at the End of the Year	340,887	76,685	387,105
Cyclical Maintenance - Current	153,673	60,200	48,529
Cyclical Maintenance - Non current	187,214	366,790	338,576
	340,887	426,990	387,105

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

16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	29,542	-	26,747
Later than One Year and no Later than Five Years	24,706	-	24,484
Later than Five Years	-	-	(4,775)
Future Finance Charges	(4,748)	-	-
	49,500	-	46,456
Represented by			
Finance lease liability - Current	26,245	-	23,565
Finance lease liability - Non current	23,255	-	22,891
	49,500	-	46,456

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 9.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Modernisation		193,271	35,994	(264,681)	80,000	44,584
AC Heating and Cooling		15,475	-	-	-	15,475
Totals		208,746	35,994	(264,681)	80,000	60,059

Represented by:

Funds Held on Behalf of the Ministry of Education	60,059
Funds Receivable from the Ministry of Education	-

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board \$	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)	-	-
Security upgrade		(395)	395	-	-	-
Totals		(4,348)	302,025	(88,931)	-	208,746

Represented by:

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

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.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	11,793		16,040
Funds Received from Cluster Members	28,390		1,144
Funds Received from MOE	-		
Total funds received	28,390	-	1,144
Funds Spent on Behalf of the Cluster	29,556		5,391
Funds remaining	(1,166)	-	(4,247)
Distribution of Funds			
Albany Primary	1,518	2,143	1,685
Coatesville	1,518	2,143	1,685
Greenhithe Primary	1,518	2,143	1,685
Upper Harbour Primary	1,518	2,143	1,685
Ridgeview Primary	1,518	2,143	1,685
Albany Junior High	1,518	2,143	1,684
Albany Senior High	1,518	2,143	1,684
Funds Held at Year End	10,627	15,000	11,793

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members		
Remuneration	3,295	3,185
Leadership Team		
Remuneration	893,015	718,858
Full-time equivalent members	6	5
Total key management personnel remuneration	896,310	722,043

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

The Board also has Finance and Property monthly meets 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-210
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	2023 FTE Number	2022 FTE Number
140-150	1	0
130-140	2	1
120-130	3	3
110-120	10	3
100-110	13	13
	29	20

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay equity settlement wash-up amounts

The Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly installments for the actual eligible staff members employed. The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has no capital commitments. (2022:\$54,424)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of photocopiers

	2023 Actual \$	2022 Actual \$
No later than One Year	40,797	33,212
Later than One Year and No Later than Five Years	40,797	66,425
Later than Five Years		
	81,594	99,637

The total lease payments incurred during the period were \$40,695 (2022: \$34,291).

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	281,940	(98,552)	445,376
Receivables	634,915	560,000	552,327
Investments - Term Deposits	3,572,495	3,650,000	3,576,639
Total financial assets measured at amortised cost	4,489,350	4,111,448	4,574,342

Financial liabilities measured at amortised cost

Payables	776,653	706,979	620,158
Finance Leases	49,500	75,000	46,456
Total financial liabilities measured at amortised cost	826,153	781,979	666,614

25. Events After Balance Date

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

Sport and Recreation Report 2023



2023 saw a great increase in participation across a wide range of Sport and other physical activity opportunities. The aim was to increase the number of people involved from 18% of the school roll to 30%. We can proudly say that we engaged with approx 38% of students in 2023. These students were not just in our traditional sports programme, a large number of them have engaged with our clubs and pick and play type offerings such as pickleball and gym club.

Netball and Volleyball were our biggest growing sports in 2023 with four teams and five teams respectively. We saw a slight decrease in numbers in Basketball and Football. Lunchtime sports and physical activities continued to be popular with numbers often above 20 attending pickleball and skate club. Motion continued to grow with over 50 girls signing up for the programme and attending at least three sessions throughout the year. This has doubled in the participants since 2022.

Overall we were able to connect with our students across a wider range of activities and provide awesome experiences to a wider range of students. This has all been made possible by having the resources to do so. From community coaches, staff coaches and having three people in the sport and rec department.

2024, we are set to increase our participation numbers again with our lunchtime offerings being more structured and organised. We are already seeing good interest in sport and rec this year and have intentions of reaching those students that don't connect with our programme yet.

Motion - Tu Manawa Grant

Our 2023 Motion was a real success with over 50 girls registering and participating in the activities that were on offer. We were able to offer and facilitate the activities we did because of the Tu Manawa funding we received. This fund allowed us to deliver the programme at no cost to the students. A major reason for the success was the ability to have a staff member (Mac) facilitate the programme and connect with the students whilst being onsite at ASHS. The activities ranged from gym sessions to pole fit classes and roller skating. The programme continued to be co designed with the students involved, this again contributed to the success of the programme.

Our motion continues to go from strength to strength with 30 students already registered in 2024. For more information see the links below created by Harbour Sport.

Hear from [Claire](#) , [Jake](#) and [Mac](#)

Jake Griffiths
Director of Sports

Albany Senior High School - Evaluation and analysis of the school's students' progress and achievement

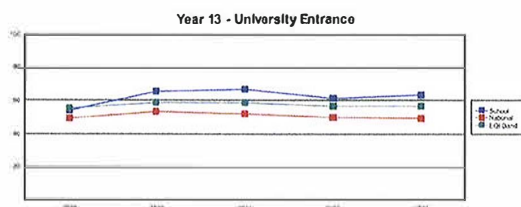
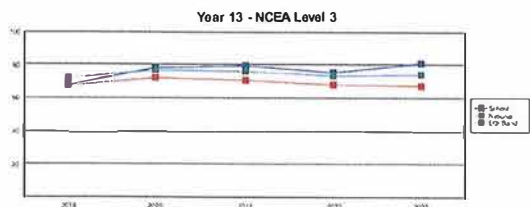
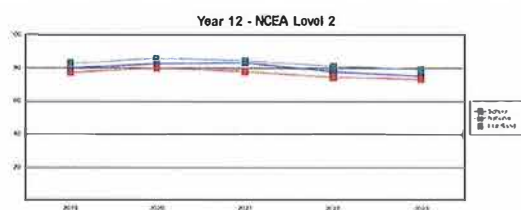
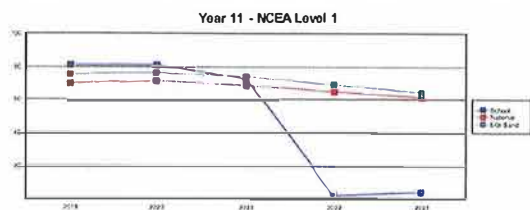
This evaluation and analysis shows how all our students have progressed and achieved over the last year.

Please note - school specific targets are presented and reported on in our Analysis of Variance.

1) How your school's students have performed across the national curricula

Achievement in NCEA and UE: Albany Senior High School

Academic Year	Albany Senior High School				National				Below Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	81.4	79.7	68.3	54.5	70.6	77.5	67.3	49.3	76.0	83.0	72.3	55.4
2020	81.3	82.8	78.3	65.3	71.8	80.1	72.1	53.4	78.8	85.9	77.0	59.2
2021	73.0	83.4	79.5	67.1	69.2	77.9	70.5	51.9	74.5	84.5	76.3	59.0
2022	2.1	78.2	75.4	61.4	64.9	74.9	68.2	50.3	89.9	81.3	73.7	58.8
2023	4.5	75.6	80.8	63.6	61.7	73.2	67.7	49.7	65.3	79.2	74.0	57.1



Year 11 results are reflective of the fact that we do not do a full Level One NCEA at Year 11.

Year 12 results were solid with 75.6% of all year 12s gaining Level Two NCEA. This was 2% higher than the national average.

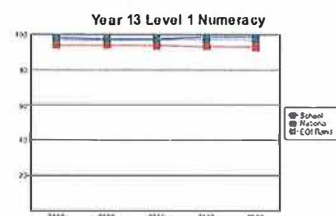
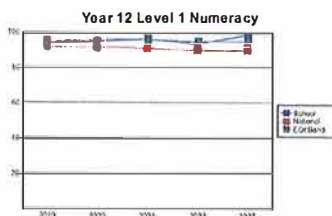
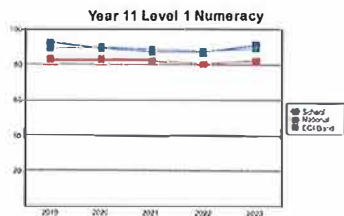
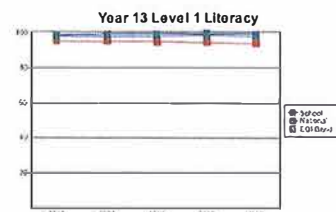
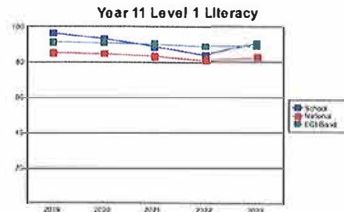
Year 13 results were excellent with 80.8% of year 13 students gaining Level Three NCEA. This was 13% higher than the national average.

Year 13 University Entrance rates were consistent with past years with 63% getting University Entrance. This was 14% lower than the national average but is most likely reflective that our students have personalised learning plans that may not include University Entrance.

In 2023 we set a specific target of >70% students meeting their personal academic goal and target. By the end of the year 87% of all students met or exceeded their personal academic goal and target.

Level 1 Literacy and Numeracy: Albany Senior High School

Albany Senior High School					National			Below Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	96.6	97.6	98.0	85.5	92.8	94.6	91.5	96.7	97.2
2020	Literacy	93.3	97.1	98.6	85.1	92.7	94.4	91.2	98.9	97.4
2021	Literacy	89.1	97.8	98.4	83.6	92.2	94.2	90.7	98.5	97.7
2022	Literacy	84.3	96.1	98.9	81.6	91.2	93.9	89.2	96.0	97.8
2023	Literacy	90.9	97.4	98.5	82.8	90.8	93.5	89.5	95.2	97.5
2019	Numeracy	92.6	94.1	98.0	83.4	91.8	94.0	89.2	95.7	98.9
2020	Numeracy	89.3	95.1	97.1	83.8	91.7	93.7	89.9	95.8	96.9
2021	Numeracy	87.5	96.3	97.3	82.5	91.3	93.6	88.8	95.8	97.0
2022	Numeracy	87.1	93.7	98.5	80.8	90.2	93.3	88.1	95.1	97.2
2023	Numeracy	91.2	98.3	98.5	82.3	90.0	93.0	89.2	94.7	96.8



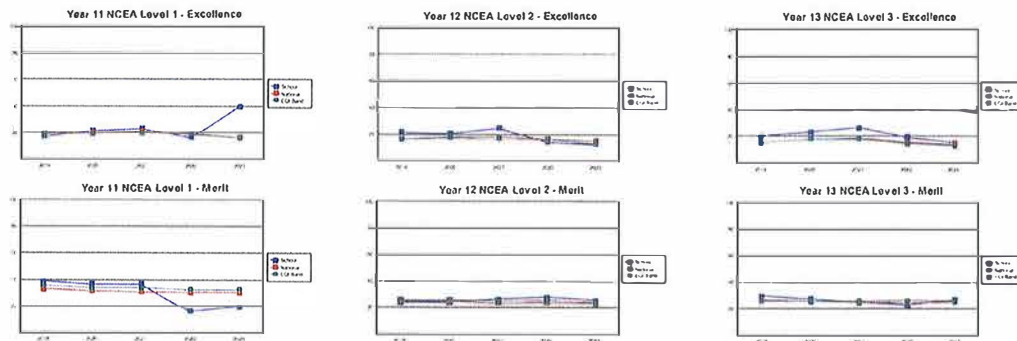
In 2023 90.9% of students at ASHS gained their Level One Literacy in Year 11. This is 8% higher than the national average.

In 2023 91.2% of students at ASHS gained Numeracy In year 11. This is 8% higher than the national average.

It is important to note that over 98% of all school leavers at ASHS gain their Literacy and Numeracy by the time they graduate, This approximately 4% higher than the national average.

NCEA Certificate Endorsement: Albany Senior High School

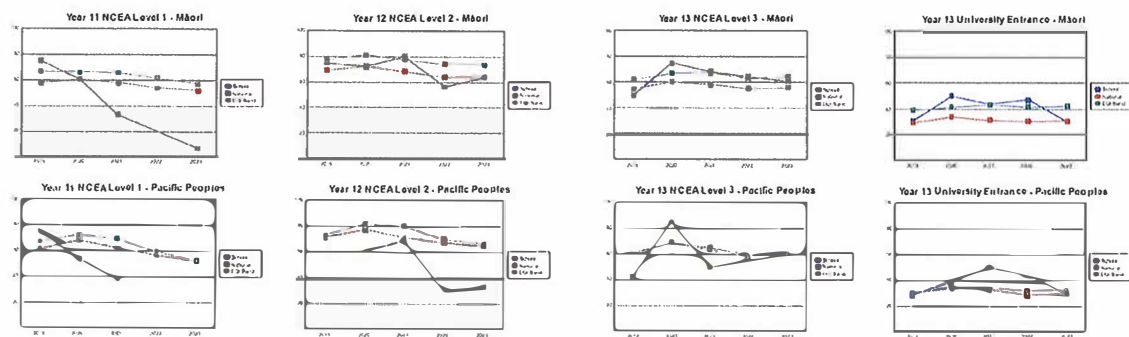
Academic Year	Albany Senior High School			National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence									
2019	17.4	21.5	19.6	19.9	16.7	14.8	18.7	16.3	15.0
2020	21.9	20.8	22.6	20.7	17.9	17.5	19.5	17.4	17.4
2021	23.5	24.7	25.9	21.1	17.9	17.9	20.0	16.6	17.5
2022	16.7	14.4	19.1	19.4	16.5	15.3	18.9	15.5	13.9
2023	40.0	12.7	14.7	16.7	15.0	13.6	16.0	13.6	12.5
Achieved with Merit									
2019	39.4	24.1	29.8	33.9	25.1	26.2	36.4	28.0	28.9
2020	37.4	23.9	27.6	32.3	24.9	26.3	34.5	28.1	25.9
2021	37.4	26.6	24.9	31.9	23.8	25.3	34.3	25.0	26.3
2022	16.7	27.9	23.6	31.4	24.0	25.5	33.2	25.6	26.6
2023	20.0	25.8	27.0	31.4	23.5	25.6	33.2	24.2	25.6



The quality of NCEA attainment, in terms of percentage of Merit and Excellence is solid with percentages matching national averages at all levels.

2) Groups of students whose needs have not yet been well met.

Enrolment Based Cumulative Results by Ethnicity: Albany Senior High School



Māori										
2019	75.0	75.0	50.0	31.3	57.7	68.9	55.1	29.9	66.7	77.3
2020	60.7	72.4	75.0	50.0	60.8	71.9	60.7	34.1	66.0	81.0
2021	33.3	80.0	68.8	43.8	57.7	68.3	58.5	31.7	65.5	77.3
2022		56.3	64.7	47.1	53.9	64.1	55.7	30.9	61.6	73.9
2023	7.1	64.1	61.5	30.8	51.9	64.6	56.3	31.2	57.0	73.6
Pacific Peoples										
2019	75.0	58.3	42.9	28.6	61.8	71.3	60.3	30.3	67.4	73.1
2020	53.8	60.0	84.6	38.5	68.2	77.1	68.9	33.7	72.1	81.8
2021	38.5	69.2	50.0	50.0	62.3	71.5	64.9	33.0	69.2	80.2
2022		30.8	55.6	44.4	56.6	67.3	59.4	28.7	59.2	70.1
2023		33.3	60.0	30.0	52.7	65.0	60.4	29.8	52.2	66.4

Both Māori and Pasifika students represent students whose needs are yet to be met. See Analysis of Variance.

Albany Senior High School - How we have given effect to Te Tiriti o Waitangi

Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:

1) Working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori

Localised Curriculum - Our kahui ako 'Whanau i te Ako' has led a three year project which included working with each school to develop a shared local histories website that has been used to inform our localised curriculum. You can access that website here: <https://sites.google.com/ashs.school.nz/whnau-ki-te-ako-local-historie/our-kura?authuser=0>

Iwi partnership - Mātauranga Māori continues to be a key focus for Albany Senior High School. After several years of communication and negotiation, Albany Senior High School met with Te Kawerau ā Maki and has now entered into a three year partnership contract with them. This relationship is underpinning and informing all of the policy, professional development and curriculum redevelopment.

Mana Kura - Te Kawerau ā Maki - School Engagement And Development Programme

The programme is designed over a 3 year formal engagement process to ensure the sustainability of our relationship with schools and the embedding of knowledge and Te Kawerau ā Maki-tanga for school leadership and kaiako.

Te Kākano Te Whanake Puananī

- YEAR 1 - Sowing the foundations of the relationship
- YEAR 2 - Nurturing the relationship through collaboration and co-design
- YEAR 3 - Sustainability of relationship, knowledge and vision

2) Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori

Tikanga Māori and te reo Māori continues to be a central focus for our curriculum development and professional development to ensure we are supporting our teachers by incorporating both throughout their teaching and learning programme.

All Level One Programmes were reviewed and redesigned for 2023 to ensure they aligned with the principles of Mana ōrite mō te Mātauranga Māori with every course having to explicitly include Māori concepts and Te Reo Māori where possible.

Staff were supported with several one hour professional development sessions and an entire teacher only day focused on understanding Mana ōrite mō te Mātauranga Māori.

Manaakitanga focus in Tutorials - Manaakitanga has become an integral part of our Tutorial programme and underpins our approach to wellbeing at ASHS. All staff have been supported by three hour long PD sessions on the topic and Tutorial booklets that are framed around tikanga and use Te Reo Maori were issued to all students.

Te Mātaiaho professional development - We worked with the Ministry of Education to deliver a number of middle leader and whole staff PD sessions to gain an understanding of Te Mātaiaho and how this should frame all of our curriculum design at ASHS.

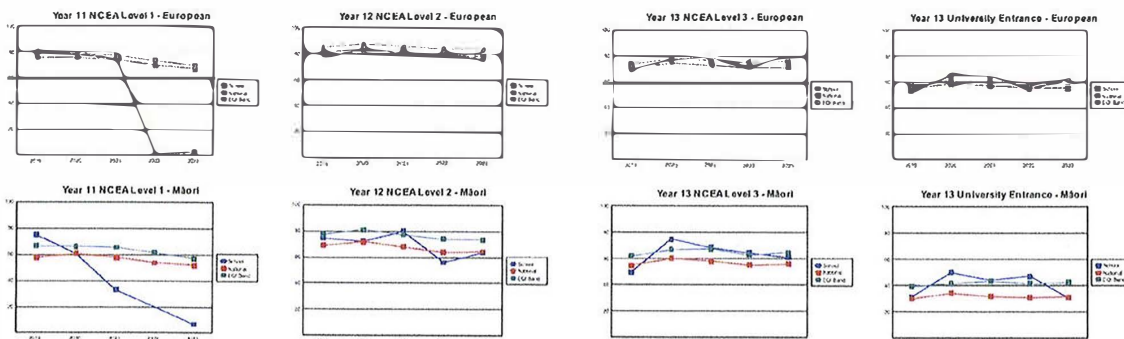
3) Achieving equitable outcomes for Māori student

European

2019	80.1	78.4	70.2	53.4	76.0	81.1	70.8	55.1	79.2	84.8	74.1	57.9
2020	77.9	82.9	77.0	65.3	75.8	83.2	74.6	59.0	79.3	87.4	78.2	61.3
2021	75.2	80.8	79.5	64.9	74.0	81.2	73.2	57.2	77.6	85.6	77.5	61.0
2022	1.3	80.2	71.7	55.0	69.7	79.4	71.6	56.0	73.5	84.0	75.7	59.2
2023	3.1	75.9	80.5	62.0	67.2	78.0	71.4	55.5	70.0	83.1	76.1	60.1

Māori

2019	75.0	75.0	50.0	31.3	57.7	68.9	55.1	29.9	66.7	77.3	62.1	39.4
2020	60.7	72.4	75.0	50.0	60.8	71.9	60.7	34.1	66.0	81.0	67.2	41.8
2021	33.3	80.0	68.8	43.8	57.7	68.3	58.5	31.7	65.5	77.3	67.5	43.3
2022		56.3	64.7	47.1	53.9	64.1	55.7	30.9	61.6	73.9	63.0	41.9
2023	7.1	64.1	61.5	30.8	51.9	64.6	56.3	31.2	57.0	73.6	65.3	42.5



Level One results reflect the fact that we do not do a Level One NCEA programme at Year 11 at ASHS.

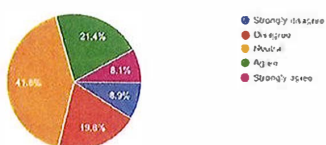
Results suggest that our NCEA attainment results for Māori akonga are at or slightly above the national level for Māori. They do however continue to be well below European students. To this end we have initiated a Maori Achievement Strategy in 2024 in partnership with Te Kawerau ā Maki to closely monitor every Māori student and make a personal assessment plan in partnership with their teachers and whānau with a focus on closing this gap.

4) Progress that our school has made towards making instruction available in tikanga and te reo Māori.

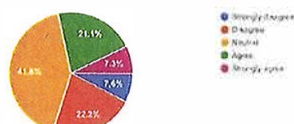
Gathering student voice about Tikanga and Te Reo use at ASHS - at the end of 2022 and 2023 we gathered student voice about the use of Te Reo language and Māori concept use across all specialist subjects at ASHS. At the end of 2023 34.5% of students strongly agreed or agreed that their teachers used Te Reo Māori and 28.4% of students strongly agreed or agreed that teachers used Māori concepts and topics. This has provided baseline data that we will now use to track growth and development on this are through more regular student voice surveys.

2023 end of year student voice data

My teachers use Te Reo Māori language in their classrooms.
283 responses



My teachers use Māori concepts/ contexts/ topics in their teaching programme.
283 responses



Albany Senior High School

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

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

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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ALBANY SENIOR HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Albany Senior High School (the School). The Auditor-General has appointed me, Bruno Dente, 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 7 to 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information including the Members of the Board, Vision and Values, Presiding Member Report, Principal's Report, Statement of Responsibility, Analysis of Variance Report, Contestable Funding Report, Evaluation and Analysis of the School's Student's Progress and Achievement, Te Tiriti o Waitangi Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Bruno Dente

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand