



Te whare ako o Ōkahukura Mātua

Annual Report of the Board and Annual Financial Report

For the Year Ended 31 December 2025

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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
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Postal Address:	P.O. Box 300-380 Albany, Auckland 0752
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E-mail address:	info@ashs.school.nz
Ministry Number:	0563

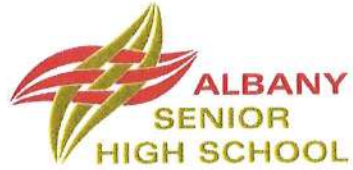


Board Membership

For the year ended 31 December 2025

Name	Position	Status	Occupation	Term Expires
Philip Voss	Presiding Member	Elected	Company Director, Leadership Coach	Sep 2028
Ragini Kilkarni	Trustee	Elected	Teacher	Sep 2028
Jamie Black	Trustee	Elected	Senior Geotechnical Engineer	Sep 2028
Helen McDermott	Trustee	Elected	Company Director, Barrister	Dec 2026
Shyamini Szeko	Trustee	Elected	Head of Learning and capability	Dec 2026
John Rutherford	Trustee	Elected	Retired Principal	May 2025
Gareth Teahan	Trustee	Appointed	Chief Executive Officer	May 2025
Veronica Lin	Student Rep	Elected	Student	Sep 2025
Deena Malana	Student Rep	Elected	Student	Sep 2026
Laura Hunter	Staff Rep	Elected	Teacher	Sep 2025
Rashida Longley	Staff Rep	Elected	Teacher	Sep 2028
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 2025 Report

Tēnā koutou

One of our values here at Albany Senior High School is “warm, mutually respectful relationships”. Relationships obviously matter in any social enterprise or endeavour, but they are particularly important in a school setting. To give just one – but an important – example, the quality of teacher-student relationships has been empirically shown to be a key driver of academic achievement: Students who experience relationships with their teachers that are grounded in trust, respect, and mutual understanding are more likely to achieve academic success. That probably doesn't come as much of a surprise; you can easily imagine how difficult it would be for a student to achieve their potential – to even want to go to school – in an environment lacking in trust, respect, and understanding. That's why our staff actively foster warm, mutually respectful relationships to create a safe, supportive learning environment where all students can thrive.

But warmth and mutual respect, while necessary, are not sufficient conditions for thriving. Schooling and educational achievement are not an alone game. They depend on long-term collaboration between teacher and student, mutual responsibility, and a shared commitment to structured goals. They require genuine *partnership*. For a student – for anyone – to find the full measure of themselves they first need to find and sustain the right partnerships; partnerships that are focused on building and achieving things that matter... together.

Albany Senior High School is in the partnership business. Our people are intentional in their cultivation of effective, difference-making partnerships: For, and with, our students, staff, leaders, whānau, board members, local schools, and wider community.

Education has the power to transform lives. While we celebrate the achievements of 2025, join us in recommitting to the partnerships necessary to make that potential a reality in 2026.

Nāku iti noa, nā

Philip Voss
Presiding Member
ASHS Board

Principal's Statement for Annual Report 2025

In 2025, Albany Senior High School continued to demonstrate strong outcomes aligned with our commitment to nurturing learner agency, wellbeing, and diverse pathways to success. Our graduating students exemplified resilience, creativity, and collaborative spirit, reflecting the school's ongoing focus on preparing young people for life beyond secondary education.

The year featured a number of significant cultural and community highlights. A collaborative production of *Footloose*, staged in partnership with Albany Junior High School, showcased student talent and strengthened connections across the Albany learning community. Student creativity and enterprise were further celebrated through the annual Dance Showcase and Creative Industries Showcase, both of which drew strong community engagement and participation.

ASHS Sport and Recreation programmes continued to thrive, offering inclusive opportunities for participation and achievement across multiple codes. A highlight of the year included the continued inter-school sports exchange in Hamilton with Rototuna Junior and Senior High Schools, strengthening student relationships and promoting healthy competition.

Community engagement remained strong through well-attended in-school events, including the annual Open Evening and the Impact Project Celebration of Learning, which showcased innovative student-led inquiry and authentic, real-world learning outcomes. These events reflected the strong partnership between staff, students, whānau, and community in supporting learner success.

Student leadership also played a critical role throughout the year, with Head Students and wider student leadership groups contributing to the positive culture and organisation of key events. The collective efforts of staff and students continue to foster a learning environment characterised by belonging, inclusion, and pride.

Albany Senior High School's approach reinforces the principle that success is not defined by whether learners are bright, but how they are bright - supporting diverse strengths, aspirations, and pathways. Graduates leave equipped with the skills and confidence to pursue further education, training, and employment opportunities, while contributing positively to their communities.

As our rangitahi move beyond secondary schooling, their journey reflects the broader vision for education in Aotearoa New Zealand: young people who are confident, connected, actively involved, and lifelong learners, ready to contribute to a future full of possibility.

Claire Amos
Principal

Albany Senior High School

Statement of Responsibility

For the year ended 31 December 2025

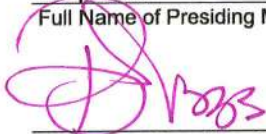
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

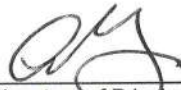
Philip Voss
Full Name of Presiding Member



Signature of Presiding Member

28/5/2026
Date

Claire Amos
Full Name of Principal



Signature of Principal

28/5/2026
Date

Albany Senior High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	11,648,331	11,910,300	11,904,419
Locally Raised Funds	3	623,479	655,591	573,914
Interest		160,062	192,850	222,168
Total Revenue		12,431,872	12,758,741	12,700,501
Expense				
Locally Raised Funds	3	279,237	294,457	286,598
Learning Resources	4	8,859,705	8,801,392	8,660,476
Administration	5	700,475	748,321	724,082
Property	6	2,936,866	3,221,638	3,214,534
Loss on Disposal of Property, Plant and Equipment		2,498	-	6,766
Total Expense		12,778,781	13,065,808	12,892,456
Net Surplus / (Deficit) for the year		(346,909)	(307,067)	(191,955)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(346,909)	(307,067)	(191,955)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,657,878	3,657,879	3,740,158
Total comprehensive revenue and expense for the year		(346,909)	(307,067)	(191,955)
Contribution - Furniture and Equipment Grant		-	-	109,675
Equity at 31 December		3,310,969	3,350,812	3,657,878
Accumulated comprehensive revenue and expense		3,310,969	3,350,812	3,659,630
Reserves		-	-	(1,752)
Equity at 31 December		3,310,969	3,350,812	3,657,878

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	49,246	(93,952)	132,522
Accounts Receivable	8	681,114	710,000	709,965
GST Receivable		24,495	20,000	18,449
Prepayments		19,508	20,000	23,411
Investments	9	3,324,618	3,101,000	3,301,718
Funds Receivable for Capital Works Projects	15	49,727	-	-
		<u>4,148,708</u>	<u>3,757,048</u>	<u>4,186,065</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	11	823,296	810,500	812,412
Revenue Received in Advance	12	117,246	60,000	80,197
Provision for Cyclical Maintenance	13	51,029	50,781	24,640
Finance Lease Liability	14	28,095	20,000	29,851
Funds held for Capital Works Projects	15	202,852	-	-
Funds held on behalf of School Cluster	16	-	-	11,551
		<u>1,222,518</u>	<u>941,281</u>	<u>958,651</u>
Working Capital Surplus		<u>2,926,190</u>	<u>2,815,767</u>	<u>3,227,414</u>
Non-current Assets				
Property, Plant and Equipment	10	562,482	707,350	605,893
		<u>562,482</u>	<u>707,350</u>	<u>605,893</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	143,016	142,305	148,543
Finance Lease Liability	14	34,687	30,000	26,886
		<u>177,703</u>	<u>172,305</u>	<u>175,429</u>
Net Assets		<u>3,310,969</u>	<u>3,350,812</u>	<u>3,657,878</u>
Equity		<u>3,310,969</u>	<u>3,350,812</u>	<u>3,657,878</u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,961,767	2,795,579	2,885,022
Locally Raised Funds		584,575	567,459	479,602
Agency Funds		4,876	-	19,026
International Students		94,722	65,182	65,096
Goods and Services Tax (net)		(6,046)	-	(343)
Payments to Employees		(1,769,898)	(1,667,632)	(1,587,957)
Payments to Suppliers		(2,089,135)	(2,324,567)	(2,309,266)
Interest Received		164,459	202,850	225,300
Net cash from/(to) Operating Activities		(54,680)	(361,129)	(223,520)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(606)	(6,766)
Purchase of Property Plant & Equipment (and Intangibles)		(100,419)	(189,491)	(242,101)
Purchase of Investments		(22,900)	385,845	270,777
Net cash from/(to) Investing Activities		(123,319)	195,748	21,910
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	109,675
Finance Lease Payments		(37,722)	(34,486)	1,651
Funds Administered on Behalf of Other Parties		132,445	(10,000)	(59,134)
Net cash from/(to) Financing Activities		94,723	(44,486)	52,192
Net increase/(decrease) in cash and cash equivalents		(83,276)	(209,867)	(149,418)
Cash and cash equivalents at the beginning of the year	7	132,522	115,915	281,940
Cash and cash equivalents at the end of the year	7	49,246	(93,952)	132,522

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 2025

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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated 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
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a finance lease	Term of lease
Library Resources	8 Years

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

k) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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 liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,811,123	2,743,361	2,701,337
Teachers' Salaries Grants	6,740,697	6,700,000	6,785,281
Use of Land and Buildings Grants	1,938,661	2,300,000	2,261,931
Other Government Grants	157,850	166,939	155,870
	<u>11,648,331</u>	<u>11,910,300</u>	<u>11,904,419</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	124,383	134,260	144,289
Fees for Extra Curricular Activities	232,824	261,636	193,264
Other Revenue	203,723	194,513	173,874
International Student Fees	62,549	65,182	62,487
	<u>623,479</u>	<u>655,591</u>	<u>573,914</u>
Expense			
Extra Curricular Activities Costs	277,210	288,449	282,650
International Student - Other Expenses	2,027	6,008	3,948
	<u>279,237</u>	<u>294,457</u>	<u>286,598</u>
	<u>344,242</u>	<u>361,134</u>	<u>287,316</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	636,484	752,754	612,465
Information and Communication Technology	187,887	178,428	202,073
Employee Benefits - Salaries	7,782,016	7,625,680	7,601,626
Staff Development	45,074	51,166	47,387
Depreciation	188,059	168,714	178,312
Other Learning Resources	20,185	24,650	18,613
	<u>8,859,705</u>	<u>8,801,392</u>	<u>8,660,476</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	19,368	19,368	18,634
Board Fees and Expenses	12,154	23,000	5,281
Other Administration Expenses	138,749	156,643	164,732
Employee Benefits - Salaries	520,329	539,370	524,569
Insurance	9,875	9,940	10,866
	<u>700,475</u>	<u>748,321</u>	<u>724,082</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	178,070	167,200	173,512
Cyclical Maintenance	20,862	19,903	(22,320)
Heat, Light and Water	233,376	199,558	209,077
Rates	110	59	1,221
Repairs and Maintenance	282,533	242,950	305,150
Use of Land and Buildings	1,938,661	2,300,000	2,261,931
Employee Benefits - Salaries	203,881	202,582	198,971
Other Property Expenses	79,573	89,386	86,992
	<u>2,936,866</u>	<u>3,221,638</u>	<u>3,214,534</u>

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



7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Bank Accounts	\$ 49,246	\$ (93,952)	\$ 132,522
Cash and cash equivalents for Statement of Cash Flows	49,246	(93,952)	132,522

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Receivables	\$ 598	\$ 20,000	\$ 24,243
Receivables from the Ministry of Education	7,206	12,050	-
Debtor - In Liquidation	7,950	7,950	7,950
Interest Receivable	21,855	20,000	26,252
Teacher Salaries Grant Receivable	643,505	650,000	651,520
	<u>681,114</u>	<u>710,000</u>	<u>709,965</u>
Receivables from Exchange Transactions	30,403	47,950	58,445
Receivables from Non-Exchange Transactions	650,711	662,050	651,520
	<u>681,114</u>	<u>710,000</u>	<u>709,965</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Total Investments	3,324,618	3,101,000	3,301,718

Of the total of investments held, \$202k of these funds are held for capital works on behalf of the Ministry. Refer Note 15. These funds were invested as they were not required to be spent by balance date.

10. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings - School	4,788	-	-	-	(1,477)	3,311
Plant & Equipment	201,865	31,167	-	-	(36,546)	196,486
Furniture	112,891	5,633	-	-	(23,948)	94,576
Information and Communication	156,772	45,866	(934)	-	(66,999)	134,705
Intangible Assets	-	-	-	-	-	-
Motor Vehicles	41,984	4,427	-	-	(14,360)	32,051
Textbooks	3,484	2,008	-	-	(1,435)	4,057
Leased Assets	45,587	46,727	(4)	-	(34,357)	57,953
Library Resources	38,522	9,758	-	-	(8,937)	39,343
	<u>605,893</u>	<u>145,586</u>	<u>(938)</u>	<u>-</u>	<u>(188,059)</u>	<u>562,482</u>

The net carrying value of TELA Leased laptops held under a finance lease is \$57,953 (2024: \$45,587)

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.

	2025 Cost or Valuation	2025 Accumulated	2025 Net Book	2024 Cost or	2024 Accumulated	2024 Net Book Value
Buildings - School	\$ 22,140	\$ (18,829)	\$ 3,311	\$ 22,140	\$ (17,352)	\$ 4,788
Plant & Equipment	1,052,759	(856,273)	196,486	1,021,592	(819,727)	201,865
Furniture	1,083,319	(988,743)	94,576	1,077,687	(964,796)	112,891
Information and Communication	1,822,908	(1,688,204)	134,704	1,778,915	(1,622,143)	156,772
Intangible Assets	41,161	(41,161)	-	41,161	(41,161)	-
Motor Vehicles	169,218	(137,167)	32,051	164,791	(122,807)	41,984
Textbooks	149,160	(145,103)	4,057	147,151	(143,667)	3,484
Leased Assets	114,045	(56,092)	57,953	102,714	(57,127)	45,587
Library Resources	279,054	(239,710)	39,344	269,295	(230,773)	38,522
	<u>4,733,764</u>	<u>(4,171,282)</u>	<u>562,482</u>	<u>4,625,446</u>	<u>(4,019,553)</u>	<u>605,893</u>



11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	111,575	100,000	83,510
Accruals	14,789	60,000	13,765
MOE Other Liabilities	548	500	6,717
Employee Entitlements - Salaries	643,505	650,000	651,520
Employee Entitlements - Leave Accrual	52,879	-	56,900
	<u>823,296</u>	<u>810,500</u>	<u>812,412</u>
Payables for Exchange Transactions	823,296	810,500	812,412
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>823,296</u>	<u>810,500</u>	<u>812,412</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	86,956	50,000	54,783
Agency Funds	30,290	10,000	25,414
	<u>117,246</u>	<u>60,000</u>	<u>80,197</u>

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	173,183	318,159	340,887
Increase/(decrease) to the Provision During the Year	20,862	19,903	(22,320)
Use of the Provision During the Year	-	-	(145,384)
Provision at the End of the Year	<u>194,045</u>	<u>338,062</u>	<u>173,183</u>
Cyclical Maintenance - Current	51,029	50,781	24,640
Cyclical Maintenance - Non current	143,016	142,305	148,543
	<u>194,045</u>	<u>193,086</u>	<u>173,183</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	32,461	20,000	33,242
Later than One Year	38,529	30,000	28,129
Future Finance Charges	(8,208)	-	(4,634)
	<u>62,782</u>	<u>50,000</u>	<u>56,737</u>
Represented by			
Finance lease liability - Current	28,095	20,000	29,851
Finance lease liability - Non current	34,687	30,000	26,886
	<u>62,782</u>	<u>50,000</u>	<u>56,737</u>



15. 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, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Modernisation	(20,680)	20,680	-	-	-
AC Heating & Cooling	-	273,250	(245,746)	-	27,504
Fire Curtain	-	172,750	(56,123)	-	116,627
Fume Cupboards	-	-	(13,725)	-	(13,725)
Security Upgrade	-	112,910	(54,189)	-	58,721
Gym Roof	-	-	(17,548)	-	(17,548)
PAC/BMS replacement	-	-	(18,454)	-	(18,454)
Totals	(20,680)	579,590	(405,785)	-	153,125

Represented by:

Funds Held on Behalf of the Ministry of Education	202,852
Funds Receivable from the Ministry of Education	(49,727)

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Modernisation	44,584	-	(65,264)	-	(20,680)
AC Heating & Cooling	15,475	-	(15,475)	-	-
Totals	60,059	-	(80,739)	-	(20,680)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(20,680)

16. Funds Held on Behalf of Cluster / Transport Network

Albany Senior High School was the lead school (in 2024) funded by the Ministry of Education to provide services to its cluster of schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	11,551	-	10,627
Funds Received from Cluster Members	22,650	-	28,262
Funds Received from MOE	-	-	-
Total funds received	34,201	-	38,889
Funds spent on behalf of the Cluster	(2,565)	-	(27,338)
Funds transferred to Albany Junior High School to manage	(31,636)	-	-
Funds remaining	(0)	-	11,551
<i>Distribution of Funds</i>			
Albany Primary	-	-	1,650
Coatesville	-	-	1,650
Greenhithe Primary	-	-	1,650
Upper Harbour Primary	-	-	1,650
Ridgeview Primary	-	-	1,650
Albany Junior High	-	-	1,650
Albany Senior High	-	-	1,651
Funds Held at Year End	-	-	11,551

17. 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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,110	3,590
<i>Leadership Team</i>		
Remuneration	828,835	803,371
Full-time equivalent members	5.33	6
Total key management personnel remuneration	831,945	806,961

There were 11 members of the Board, excluding the Principal, during 2025. The Board has held 7 full meetings of the Board in the year. The Board also has a Finance and Property (3 members) sub-committee that meet monthly before full board meetings. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	220-230
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
150-160	0	1
140-150	3	2
130-140	2	2
120-130	4	2
110-120	14	14
100-110	16	11
	39	32

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board has no capital commitments. (2024 nil)

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of photocopiers

	2025 Actual \$	2024 Actual \$
No later than One Year	36,756	40,797
Later than One Year and No Later than Five Years	147,025	3,400
Later than Five Years	-	-
	<u>183,781</u>	<u>44,197</u>

The total lease payments incurred during the period were \$47,621 (2024: \$44,210).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	49,246	(93,952)	132,522
Receivables	681,114	710,000	709,965
Investments - Term Deposits	3,324,618	3,101,000	3,301,718
Total financial assets measured at amortised cost	<u>4,054,978</u>	<u>3,717,048</u>	<u>4,144,205</u>

Financial liabilities measured at amortised cost

Payables	823,296	810,500	812,412
Borrowings - Loans	-	-	-
Finance Leases	62,782	50,000	56,737
Total financial liabilities measured at amortised cost	<u>886,078</u>	<u>860,500</u>	<u>869,149</u>

23. Events After Balance Date

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



2025 Kiwi Sports and Recreation Report



Increasing engagement continued to be the main goal for the ASHS Sport and Recreation programme in 2025. We were able to achieve this by ensuring we met the needs of our students and continued to provide more opportunities to participate.

2025 saw continued growth in Volleyball, Basketball, Football and Badminton with similar numbers engaging with Hockey and Netball.

Volleyball - 5 Teams

Basketball - 3 Teams

Football - 3 Teams

Badminton - 5 competitive teams but approx 50 students participated in the Badminton club

Hockey - 2 Teams

Netball - 3 Teams

2025 saw some great results with a lot of our teams finishing in the top 2 of their respective competitions with 3 of our teams winning their divisions.

Forecasts for 2026

Volleyball - 6 Teams (actual number)

Basketball - 5 Teams

Football - 2 Teams

Badminton - 6 Teams + Badminton Club

Hockey - 2 Teams

Netball - 4 Teams

We received funding of \$9,989 under The Tu Manawa Active Aotearoa Investment Agreement and this allowed us to continue to grow the recreation side of our department.

The Motion Programme, where we spent \$8,217 on equipment and session delivery, engaged with 45 girls throughout the year and again created a safe space for girls to try new things such as pole fit, roller skating, gym, parkour, boxing and more.

We also implemented a supporting Tane programme. This programme introduced 15 boys to activities such as surfing, kickboxing, gym, meditation and more at a cost of \$3,500..

Lunchtime sports continued to be extremely popular averaging approx 40 students in the gym every lunchtime playing Basketball, Volleyball and Badminton. We also had 33 students sign up to our gym club which gave the students access to use the weights room and expand their knowledge through the workshops that we ran for them.

Overall we continued to engage with approximately 38-40% of the students. This is great given we are retaining and growing in most areas.

Jake Griffiths
Director of Sports

2025 Albany Senior High School - Evaluation and analysis of the school's students' progress and achievement

This evaluation and analysis show 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.

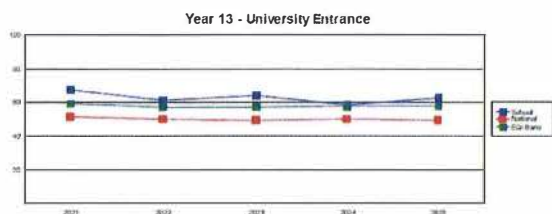
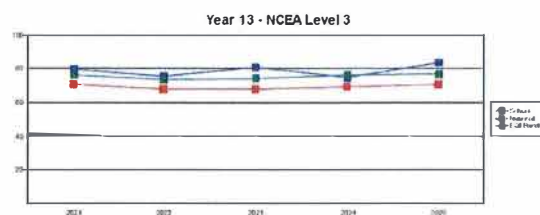
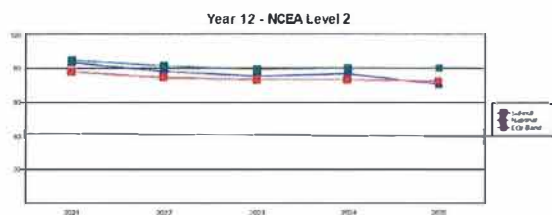
1) How your school's students have performed across the national curricula

Achievement in NCEA and UE: Albany Senior High School

Generated 14-Jan-2026

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Albany Senior High School						National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L3	Year 13 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	267 / 320	83.4	205 / 258	79.5	173 / 258	67.1	77.9	70.5	51.9	84.5	76.3	59.0
2022	222 / 284	78.2	199 / 264	75.4	162 / 284	61.4	74.9	68.2	50.3	81.3	73.7	58.8
2023	229 / 303	75.6	211 / 261	80.8	166 / 261	63.6	73.2	67.7	49.7	79.2	74.0	57.1
2024	251 / 329	76.3	195 / 262	74.4	153 / 262	58.4	73.6	69.4	50.6	80.0	76.0	57.4
2025	187 / 264	70.8	246 / 295	83.4	164 / 295	62.4	72.7	70.4	49.9	80.0	76.6	57.7



Achievement in NCEA and UE: Albany Senior High School

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 70.8% of all year 12s gaining Level Two NCEA. This was lower than the national average. This was down on last year and is therefore a focus of our current SLT inquiry.

Year 13 results were solid with 83.4% of year 13 students gaining Level Three NCEA. This was 13% higher than the national average.

Year 13 University Entrance rates were up from past years with 62.4% getting University Entrance. This still 12% higher than the national average. It should be noted that our students have personalised learning paths that may not include University Entrance.

ASHS wide personal goal tracking across Level 1-3 at the end of Term 4 indicated that 82.9% were on track to meet their personal goal. (this is an increase from 77.1% in 2024).

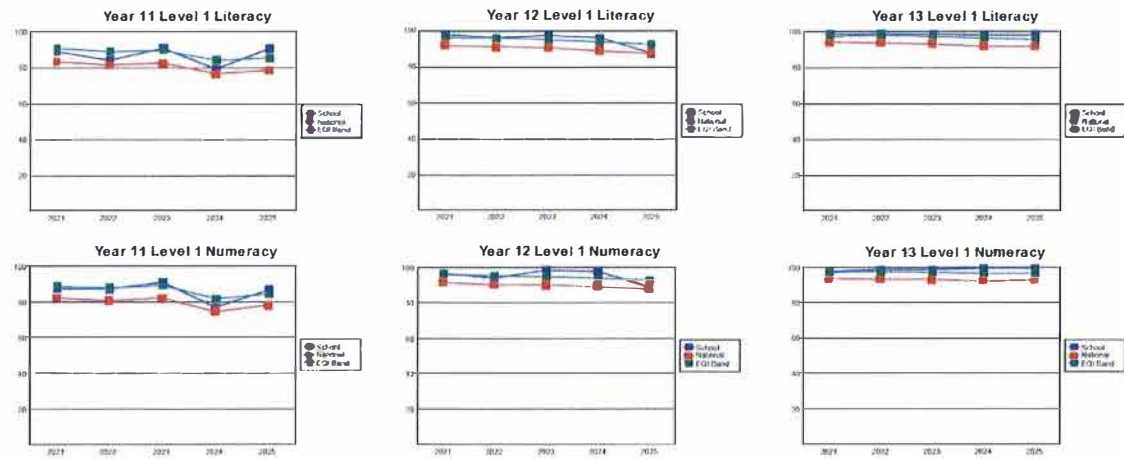
Level 1 Literacy and Numeracy: Albany Senior High School

Level 1 Literacy and Numeracy: Albany Senior High School

Generated 14-Jan-2026

PR 3 - Cumulative Results by Percentage

		Albany Senior High School			National			Below Average Socioeconomic Barriers (School Equity Index Band)		
Academic	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy	89.1	97.8	98.4	83.6	92.2	94.2	90.7	96.5	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
2024	Literacy	79.3	96.0	98.1	76.6	89.1	92.2	84.4	93.5	96.5
2025	Literacy	90.6	87.5	98.3	78.8	87.7	92.1	85.2	92.5	95.7
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
2024	Numeracy	77.0	97.6	99.2	74.8	89.1	92.2	81.6	93.7	96.4
2025	Numeracy	86.9	89.0	99.0	78.1	87.6	92.6	84.3	92.4	96.3



In 2025 90% of students at ASHS gained their Level One Literacy in Year 11. This is 12% higher than the national average.

In 2025 86.9% of students at ASHS gained Numeracy in year 11. This is 8% higher than the national average.

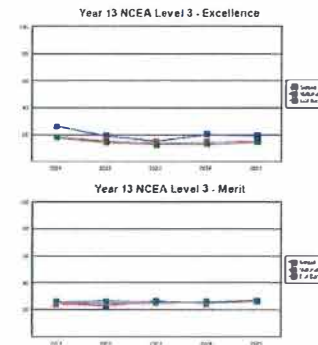
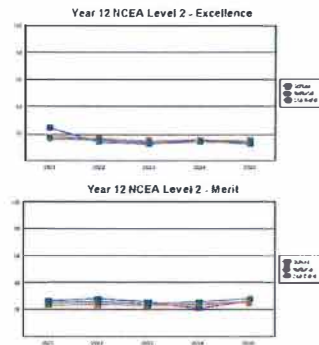
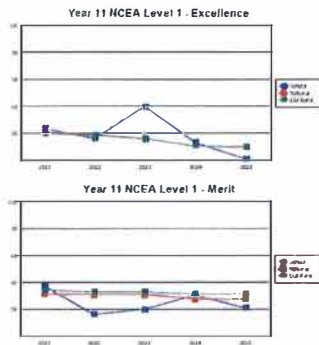
It is important to note that over 99% of all school leavers at ASHS gain their Literacy and Numeracy by the time they graduate, This is approximately 6% higher than the national average.

NCEA Certificate Endorsement: Albany Senior High School

NCEA Certificate Endorsement: Albany Senior High School PR4 - Cumulative Results by Percentage

Generated 14-Jan-2026

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									
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
2024	13.5	15.5	20.0	11.2	15.5	14.1	11.0	14.1	12.8
2025	1.5	12.8	19.1	10.1	15.0	14.7	10.4	14.2	14.4
Achieved with Merit									
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
2024	30.8	21.5	25.1	28.2	24.5	25.7	31.5	25.8	26.2
2025	21.2	26.7	26.8	27.6	25.8	26.9	31.2	28.2	27.4



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

Achievement in NCEA and UE: Albany Senior High School

Generated 14-Jan-2026

PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Albany Senior High School						National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEAL2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2021	110 / 134	82.1	80 / 109	73.4	63 / 109	57.8	76.0	66.8	45.5	82.2	71.5	51.5
2022	93 / 123	75.6	80 / 105	76.2	59 / 105	56.2	73.3	65.6	44.9	78.9	69.5	49.7
2023	100 / 138	72.5	82 / 103	79.6	61 / 103	59.2	71.8	64.8	44.0	76.9	69.0	49.7
2024	94 / 136	69.1	73 / 110	66.4	56 / 110	50.9	71.7	66.9	44.7	76.8	72.1	50.6
2025	72 / 110	65.5	92 / 117	78.6	62 / 117	53.0	70.4	67.4	43.4	76.6	71.2	49.0
Female												
2021	157 / 186	84.4	125 / 149	83.9	110 / 149	73.8	79.8	74.0	57.7	87.2	81.3	66.7
2022	129 / 161	80.1	118 / 157	75.2	102 / 157	65.0	76.6	70.5	55.3	84.0	78.0	64.2
2023	129 / 165	78.2	129 / 157	82.2	105 / 157	66.9	74.7	70.3	54.9	82.0	79.1	64.6
2024	157 / 193	81.3	122 / 152	80.3	97 / 152	63.8	75.6	71.9	56.1	83.6	80.0	64.6
2025	115 / 154	74.7	154 / 178	86.5	122 / 178	68.5	75.2	73.5	56.2	83.6	82.1	66.5
Māori												
2021	20 / 25	80.0	11 / 16	68.8	7 / 16	43.8	68.3	58.5	31.7	77.3	87.5	43.3
2022	9 / 16	56.3	11 / 17	64.7	8 / 17	47.1	64.1	55.7	30.9	73.9	63.0	41.9
2023	25 / 39	64.1	8 / 13	61.5	4 / 13	30.8	64.6	56.3	31.2	73.6	65.3	42.5
2024	20 / 29	69.0	21 / 31	67.7	16 / 31	51.6	65.4	59.0	31.9	73.4	67.5	43.6
2025	18 / 38	47.4	20 / 29	69.0	12 / 29	41.4	64.2	61.5	31.9	74.4	72.1	42.9
Pacific Peoples												
2021	9 / 13	69.2	4 / 8	50.0	4 / 8	50.0	71.5	64.9	33.0	80.2	63.0	33.5
2022	4 / 13	30.8	5 / 9	55.6	4 / 9	44.4	67.3	59.4	28.7	70.1	58.1	32.1
2023	4 / 12	33.3	8 / 10	60.0	3 / 10	30.0	65.0	60.4	29.8	66.4	60.7	32.7
2024	8 / 13	61.5	2 / 12	16.7	1 / 12	8.3	65.8	64.6	32.2	67.9	63.1	33.5
2025	6 / 9	66.7	8 / 11	72.7	4 / 11	36.4	64.5	66.3	33.4	68.4	64.4	33.3

Both Māori and Pasifika students represent students who needs are yet to be met. See [2025 Analysis of Variance](#).

2025 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 A 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 Puanani

- YEAR 1 - Sowing the foundations of the relationship (2024)
- YEAR 2 - Nurturing the relationship through collaboration and co-design (2025)
- YEAR 3 - Sustainability of relationship, knowledge and vision (2026)

Māori Achievement Collaborative - In 2025 we began working with the Māori Achievement Collaborative as part of a MoE funded initiative. This has provided professional development for our teachers around honouring Te Tiriti o Waitangi. We are continuing this partnership in 2026.

[ASHS Pōu of Powerful Learning](#) - We have also developed an internal document that sits alongside our annual plan and outlines how we will honour Te Tiriti within and beyond the classroom on a day to day basis.

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 and this work continued in 2024 and 2025.

Staff were again supported with several one hour professional development sessions with Te Kawerau ā Maki including a kai and kōrero evening for whānau 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 Mātalaho 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

Achievement in NCEA and UE: Albany Senior High School

Generated 14-Jan-2026

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Albany Senior High School						National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	267 / 320	83.4	205 / 258	79.5	173 / 258	67.1	77.9	70.5	51.9	84.5	76.3	59.0
2022	222 / 284	78.2	199 / 264	75.4	162 / 264	61.4	74.9	68.2	50.3	81.3	73.7	56.8
2023	229 / 303	75.6	211 / 261	80.8	166 / 261	63.6	73.2	67.7	49.7	79.2	74.0	57.1
2024	251 / 329	76.3	195 / 262	74.4	153 / 262	58.4	73.6	69.4	50.6	80.0	76.0	57.4
2025	187 / 264	70.8	246 / 295	83.4	184 / 295	62.4	72.7	70.4	49.9	80.0	76.6	57.7
Māori												
2021	20 / 25	80.0	11 / 16	68.8	7 / 16	43.8	68.3	58.5	31.7	77.3	67.5	43.3
2022	9 / 16	56.3	11 / 17	64.7	8 / 17	47.1	64.1	55.7	30.9	73.9	63.0	41.9
2023	25 / 39	64.1	8 / 13	61.5	4 / 13	30.8	64.6	56.3	31.2	73.6	65.3	42.5
2024	20 / 29	69.0	21 / 31	67.7	16 / 31	51.6	65.4	59.0	31.9	73.4	67.5	43.6
2025	16 / 38	47.4	20 / 29	69.0	12 / 29	41.4	64.2	61.5	31.9	74.4	72.1	42.9

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

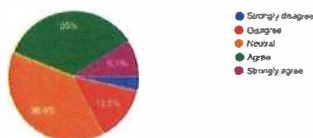
Results suggest that our NCEA attainment results for Māori akonga are above the national level for Māori. They do however continue to be below National averages for all students. To this end we have stepped up our Maori Achievement Strategy in 2025 in partnership with Te Kawerau ā Maki to closely monitor 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.

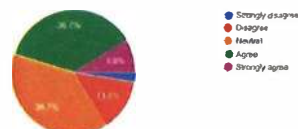
Since 2022 we have gathered student voice about the use of Te Reo language and Māori concept use across all specialist subjects at ASHS. At the end of 2025 45.3% of students strongly agreed or agreed that their teachers used Te Reo Māori (this is up 5% from 2024) and 45.3% of students strongly agreed or agreed that teachers used Māori concepts and topics (this is up 3% from 2024). This demonstrates that our focus on this area of PD and planning is making a tangible difference.

2025 end of year student voice data

My teachers use Te Reo Maori language in their classrooms.
426 responses



My teachers use Māori concepts/ contexts/ topics in the course work and/or assessments we have done this year.
426 responses



5) Celebrating Māori success

Whilst we will always focus on academic success for all learners we will also work with Māori ākonga and whānau to continue to explore ways to celebrate Māori learners as Māori that move beyond traditional measures.

Albany Senior High School

Compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

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?	<i>We have a clear focus on staff well-being and health and safety. Funds are allocated annually to provide for this. In 2025 we provided access to EAP services, "ladies that lift" personal training, and well-being morning sessions. Our facilities are well maintained.</i>
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. Our end-of-year professional development had a focus in 2025 of using and sharing our school-wide Pepeha. Maori staff are supported with access to tailored professional development and support. Our team are 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</i>

	<p><i>their roles. These range from year-long responsibilities to a range of permanent middle-leader roles.</i></p> <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 leaders 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>
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 cultural skills are acknowledged and recognised.
- Encourage ethnic groups to take 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, and 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, and technical areas, if they so wish.
- Support teachers who are planning on re-entering the workforce.
- Provide means of alternative communication of ideas, e.g. suggestion notebook, memos to staff, and Board Representative.
- Encourage all staff to participate in programmes that raise awareness, eg cultural, cultural disabilities.
- Provide opportunities for staff to learn the Maori language and other languages.
- Encourage staff to make their workspace comfortable according to their cultural identification (within the realms of appropriateness).
- Staff should be aware of and accept occasions where 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 2025

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 pages 7 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

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 audit opinion.

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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 for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

The other information obtained at the date of our audit report includes copies of Kiwi Sports and Recreation report, Evaluation of the School's Students' Progress and Achievement, Effect to Te Tiriti o Waitangi, and Statement of Compliance with Employment Policy.

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

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



Independence

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

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

A handwritten signature in blue ink that reads "B. Dente".

Bruno Dente
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand