

ALBANY JUNIOR HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	6948
Principal:	Cushla Shepherd
School Address:	19 Appleby Road, Albany
School Postal Address:	P O Box 303269, North Harbour, Auckland, 0751
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School Email:	office@ajhs.school.nz

Accountant / Service Provider:

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Dedicated to your school

ALBANY JUNIOR HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Albany Junior High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

John Rutherford

Full Name of Presiding Member



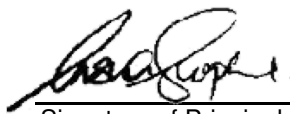
Signature of Presiding Member

01/11/2023

Date:

Cushla Shepherd

Full Name of Principal



Signature of Principal

01/11/2023

Date:

Albany Junior High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	11,551,065	10,861,008	11,103,645
Locally Raised Funds	3	1,474,515	871,590	1,197,337
Interest Income		5,472	9,118	359
Gain on Sale of Property, Plant and Equipment		258	-	-
Other Revenue		410	-	-
		13,031,720	11,741,716	12,301,341
Expenses				
Locally Raised Funds	3	614,356	358,083	545,422
Learning Resources	4	8,420,340	7,408,344	8,941,454
Administration	5	1,024,753	1,145,699	602,654
Finance		3,237	-	3,472
Property	6	2,825,524	2,823,327	2,312,507
		12,888,210	11,735,453	12,405,509
Net Surplus / (Deficit) for the year		143,510	6,263	(104,168)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		143,510	6,263	(104,168)

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 Junior High School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		130,370	95,797	184,135
Total comprehensive revenue and expense for the year		143,510	6,263	(104,168)
Contributions from the Ministry of Education		-	-	50,403
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		273,880	102,060	130,370
Accumulated comprehensive revenue and expense		273,880	102,060	130,370
Equity at 31 December		273,880	102,060	130,370

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 Junior High School Statement of Financial Position

As at 31 December 2022

		2022	2022 Budget (Unaudited)	2021
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	382,972	167,452	646,749
Accounts Receivable	8	686,119	666,354	666,354
Prepayments		9,821	10,256	10,256
Inventories	9	120,236	42,720	42,720
Investments	10	300,000	-	-
Funds Receivable for Capital Works Projects	17	35,953	-	35,953
		1,535,101	886,782	1,402,032
Current Liabilities				
GST Payable		8,983	89,854	89,854
Accounts Payable	12	925,079	934,399	899,826
Revenue Received in Advance	13	401,983	204,360	204,360
Provision for Cyclical Maintenance	14	81,000	-	85,000
Finance Lease Liability	15	16,672	19,753	19,753
Funds held in Trust	16	250,534	10,880	10,880
Funds held for Capital Works Projects	17	26,706	-	542,346
		1,710,957	1,259,246	1,852,019
Working Capital Surplus/(Deficit)		(175,856)	(372,464)	(449,987)
Non-current Assets				
Property, Plant and Equipment	11	602,387	563,613	669,446
		602,387	563,613	669,446
Non-current Liabilities				
Provision for Cyclical Maintenance	14	139,100	78,800	78,800
Finance Lease Liability	15	13,551	10,289	10,289
		152,651	89,089	89,089
Net Assets		273,880	102,060	130,370
Equity		273,880	102,060	130,370

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

Albany Junior High School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,301,174	1,917,189	2,025,981
Locally Raised Funds		1,248,881	1,193,676	987,799
International Students		485,232	56,385	85,836
Goods and Services Tax (net)		(80,871)	-	170,988
Payments to Employees		(1,983,811)	(1,020,682)	(1,860,478)
Payments to Suppliers		(1,602,555)	(2,634,983)	(1,865,139)
Interest Paid		(3,237)	-	(3,472)
Interest Received		4,318	9,118	359
Net cash from/(to) Operating Activities		369,131	(479,297)	(458,126)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(41,756)	-	(18,522)
Purchase of Investments		(300,000)	-	-
Net cash from/(to) Investing Activities		(341,756)	-	(18,522)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	50,403
Finance Lease Payments		(10,825)	-	(10,385)
Funds Administered on Behalf of Third Parties		(280,327)	-	286,403
Net cash from/(to) Financing Activities		(291,152)	-	326,421
Net increase/(decrease) in cash and cash equivalents		(263,777)	(479,297)	(150,227)
Cash and cash equivalents at the beginning of the year	7	646,749	646,749	796,976
Cash and cash equivalents at the end of the year	7	382,972	167,452	646,749

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

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

Albany Junior High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

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) Inventories

Inventories are consumable items held for sale and comprised of school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-10 Years
Furniture and Equipment	5-10 Years
Information and Communication Technology	5 Years
Motor Vehicles	5 years
Textbooks	8 Years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

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

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.

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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,355,482	1,917,189	2,110,069
Teachers' Salaries Grants	6,975,059	6,633,819	7,133,322
Use of Land and Buildings Grants	2,216,204	2,310,000	1,855,841
Other Government Grants	4,320	-	4,413
	11,551,065	10,861,008	11,103,645

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	135,318	121,367	124,987
Fees for Extra Curricular Activities	731,035	321,037	601,527
Trading	261,497	259,952	208,134
Fundraising & Community Grants	1,669	24,246	-
Other Revenue	89,332	88,603	96,835
International Students	255,664	56,385	165,854
	1,474,515	871,590	1,197,337
Expenses			
Extra Curricular Activities Costs	340,827	-	275,130
Trading	119,561	213,419	150,986
Fundraising & Community Grant Costs	1,362	-	-
International Students - Student Recruitment	48,406	54,550	23,310
International Students - Employee Benefit - Salaries	105,469	75,799	86,608
International Students - Other Expenses	(1,269)	14,315	9,388
	614,356	358,083	545,422
<i>Surplus for the year Locally raised funds</i>	860,159	513,507	651,915

During the year the School hosted 25 International students (2021:20)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	212,666	472,338	224,113
Information and Communication Technology	247,842	185,007	207,775
Library Resources	3,093	5,417	5,778
Employee Benefits - Salaries	7,805,427	6,639,749	8,339,648
Staff Development	1,972	-	10,550
Depreciation	149,340	105,833	153,590
	8,420,340	7,408,344	8,941,454

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,003	-	13,914
Board Fees	3,500	495	3,790
Board Expenses	11,353	11,103	10,417
Communication	12,971	24,422	22,716
Consumables	72,729	73,812	55,327
Other	72,130	113,391	76,002
Employee Benefits - Salaries	824,127	903,773	381,595
Insurance	12,800	11,917	21,850
Service Providers, Contractors and Consultancy	7,140	6,786	17,043
	1,024,753	1,145,699	602,654

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	27,842	152,210	18,295
Cyclical Maintenance Provision	56,300	-	(15,696)
Grounds	63,169	24,317	56,602
Heat, Light and Water	141,551	173,818	108,225
Rates	123	-	126
Repairs and Maintenance	73,623	42,284	60,870
Use of Land and Buildings	2,216,204	2,310,000	1,855,841
Security	9,313	9,719	11,218
Employee Benefits - Salaries	141,214	110,979	104,584
Consultancy And Contract Services	96,185	-	112,442
	2,825,524	2,823,327	2,312,507

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	382,972	167,452	646,749
Cash and cash equivalents for Statement of Cash Flows	382,972	167,452	646,749

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

Of the \$382,972 Cash and Cash Equivalents \$26,706 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	21,519	107,052	107,052
Interest Receivable	1,154	-	-
Teacher Salaries Grant Receivable	663,446	559,302	559,302
	<u>686,119</u>	<u>666,354</u>	<u>666,354</u>
Receivables from Exchange Transactions	22,673	107,052	107,052
Receivables from Non-Exchange Transactions	663,446	559,302	559,302
	<u>686,119</u>	<u>666,354</u>	<u>666,354</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniforms	120,236	42,720	42,720
	<u>120,236</u>	<u>42,720</u>	<u>42,720</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	300,000	-	-
Total Investments	<u>300,000</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	158,482	-	-	-	(4,828)	153,654
Furniture and Equipment	235,194	45,939	-	-	(46,159)	234,974
Information and Communication Technology	149,875	10,186	-	-	(55,620)	104,441
Motor Vehicles	29,290	-	-	-	(9,373)	19,917
Textbooks	243	-	-	-	(45)	198
Leased Assets	26,783	26,440	(1,652)	-	(24,340)	27,231
Library Resources	69,579	1,368	-	-	(8,975)	61,972
Balance at 31 December 2022	669,446	83,933	(1,652)	-	(149,340)	602,387

The net carrying value of equipment held under a finance lease is \$27,231 (2021: \$26,783)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	178,624	(24,970)	153,654	178,624	(20,142)	158,482
Furniture and Equipment	1,003,240	(768,266)	234,974	957,302	(722,108)	235,194
Information and Communication Technology	390,249	(285,808)	104,441	380,062	(230,187)	149,875
Motor Vehicles	52,364	(32,447)	19,917	52,364	(23,074)	29,290
Textbooks	73,112	(72,914)	198	73,112	(72,869)	243
Leased Assets	74,680	(47,449)	27,231	75,655	(48,872)	26,783
Library Resources	359,701	(297,729)	61,972	358,333	(288,754)	69,579
Balance at 31 December	2,131,970	(1,529,583)	602,387	2,075,452	(1,406,006)	669,446

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	129,842	80,984	80,985
Accruals	31,706	159,308	42,249
Banking Staffing Overuse	-	34,573	-
Employee Entitlements - Salaries	663,446	559,302	676,361
Employee Entitlements - Leave Accrual	100,085	100,232	100,231
	925,079	934,399	899,826
Payables for Exchange Transactions	925,079	934,399	899,826
	925,079	934,399	899,826

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Students Tuition Fees	342,156	204,360	112,588
MoE Income in Advance	24,336	-	-
Other Revenue In Advance	35,491	-	91,772
	401,983	204,360	204,360

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	163,800	78,800	179,496
Increase to the Provision During the Year	51,100	-	-
Other Adjustments	5,200	-	(15,696)
Provision at the End of the Year	220,100	78,800	163,800
Cyclical Maintenance - Current	81,000	-	85,000
Cyclical Maintenance - Non current	139,100	78,800	78,800
	220,100	78,800	163,800

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	18,594	19,753	21,625
Later than One Year and no Later than Five Years	14,432	10,289	10,838
Future Finance Charges	(2,803)	-	(2,421)
	30,223	30,042	30,042
Represented by			
Finance lease liability - Current	16,672	19,753	19,753
Finance lease liability - Non current	13,551	10,289	10,289
	30,223	30,042	30,042

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	250,534	10,880	10,880
	250,534	10,880	10,880

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Replacement HVAC System		214134	13,512	95,108	(108,620)	-	-
Lifts		214609	(35,953)	-	-	-	(35,953)
Gym Roof Repairs		232113	2,241	-	(2,241)	-	-
Whare Wananga		232653	7,470	-	(69,120)	73,893	12,243
Carpet, Vinyl, Autex Replacement		232857	264,733	76,171	(340,904)	-	-
Upgrade Lighting		232856	194,852	64,079	(258,931)	-	-
Lift Replacement		232858	59,538	-	(45,075)	-	14,463
Totals			506,393	235,358	(824,891)	73,893	(9,247)

Represented by:

Funds Held on Behalf of the Ministry of Education	26,706
Funds Receivable from the Ministry of Education	(35,953)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Replacement HVAC System		214134	79,263	(65,751)	-	-	13,512
Lifts		214609	(34,743)	-	(1,210)	-	(35,953)
Window Actuators		218665	(9,609)	7,499	2,110	-	-
Gym Hot Water Repairs		214607	7,374	(8,550)	-	1,176	-
Wall Linings		218759	22,904	47,673	(70,577)	-	-
SIP: Shade & Shelter Structure		224237	113,693	(4,483)	(109,210)	-	-
SIP: Hockey Field Resurfacing		224236	(10,949)	13,299	(2,350)	-	-
Gym Roof Repairs		232113	-	15,818	(13,577)	-	2,241
Whare Wananga		232653	-	28,551	(21,081)	-	7,470
Replacement of Security Lighting		232859	-	15,300	(15,300)	-	-
Carpet, Vinyl, Autex Replacement		232857	-	393,032	(128,299)	-	264,733
Upgrade Lighting		232856	-	288,352	(93,500)	-	194,852
Lift Replacement		232858	-	59,538	-	-	59,538
Totals			167,933	790,278	(452,994)	1,176	506,393

Represented by:

Funds Held on Behalf of the Ministry of Education	542,346
Funds Receivable from the Ministry of Education	(35,953)

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,500	3,790
<i>Leadership Team</i>		
Remuneration	710,401	723,605
Full-time equivalent members	5.00	4.80
 Total key management personnel remuneration	<u>713,901</u>	<u>727,395</u>

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	150 - 160
Benefits and Other Emoluments	-	0 - 5
Termination Benefits	-	0 - 5

Principal 2

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

Salary and Other Payments	170 - 180	20 - 30
Benefits and Other Emoluments	5 - 10	0 - 1
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	17.00	9.00
110 - 120	2.00	3.00
120 - 130	2.00	2.00
130 - 140	2.00	1.00
	23.00	15.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	\$3,000
Number of People	-	1

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

22. Commitments

(a) Capital Commitments

\$218,224 contract for the Lifts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$23,000 has been received of which \$58,953 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the Whare Wananga as agent for the Ministry of Education. This project is partly funded by the Ministry and partly by the Board. \$33,324 has been received of which \$21,081 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$595,676 contract for the Lift Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$59,538 has been received of which \$45,075 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	382,972	167,452	646,749
Receivables	686,119	666,354	666,354
Investments - Term Deposits	300,000	-	-
Total Financial assets measured at amortised cost	1,369,091	833,806	1,313,103

Financial liabilities measured at amortised cost

Payables	925,079	934,399	899,826
Finance Leases	30,223	30,042	30,042
Total Financial Liabilities Measured at Amortised Cost	955,302	964,441	929,868

24. Events After Balance Date

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

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

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

25. Comparatives

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

26. Breach of Law - Statutory Reporting

The School was required under section 137 of the Education and Training Act 2020 to complete its audited financial statements by 31 May 2023. This timeframe was not met.

Albany Junior High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Cushla Shepherd	Principal	ex Officio	
Lisa Compton	Parent Representative	Elected	Sep 2025
Fran Dowson	Parent Representative	Elected	Sep 2022
Stuart Tabuteau	Parent Representative	Elected	Sep 2022
Trish Ripi	Parent Representative	Co-opted	Sep 2022
Gareth Juddery	Parent Representative	Elected	Nov 2023
John Rutherford	Parent Representative	Elected	Nov 2023
Sabine Brooke	Parent Representative	Elected	Nov 2023
Samantha Ebel-Brown	Parent Representative	Elected	Sep 2025
Farhad Mahdipour	Parent Representative	Elected	Sep 2025
Lisa Lumsden	Staff Representative	Elected	Sep 2025

Albany Junior High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$21,082 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Albany Junior High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

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E office@ajhs.school.nz

www.ajhs.school.nz

KIWISPORTS FUNDING REPORT For the Year Ended 31 December 2022

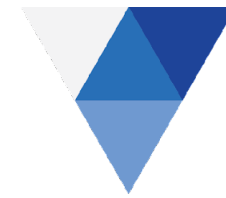
Kiwisport funding continues to complement the Albany Junior Sports Programme to ensure that students have opportunities to participate in a wide range of sports.

Funding continues to contribute towards the wages of our Sports Department, which allows dedicated administration to ensure that we offer a good quality and quantity of physical activity.

Participation in before and after school opportunities held on the school grounds is in high demand. We offer “School Clubs” which provide students the opportunity to “Have a go” at sport with very little cost and without the pressure of competition. The intention is to encourage students to take up the sport in the future but many just like to come along for the participation and social side.

Our diving programme has continued to grow and while it was impacted by covid and then pool closures last year, we still have a lot of interest in the programme and students really enjoy the opportunity of trying a different sport that many would not have had the opportunity to be involved in. We have also introduced a Rock Climbing Programme which is modeled from our diving program. This also has had a high uptake.

Sport and physical education is such an important part of the educational environment and the Kiwisport funding is vital to ensure that we can continue to support and offer quality sporting opportunities to as many of our students as possible.



School Name:	Albany Junior High School	School Number:	6948
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Strategic Aim: Analysis	The Strategic Aim of AJHS is to provide an environment in which every learner/akonga feels physical and emotional safety conducive to a positive learning experience. Additionally, our aim is to provide high quality, future-focussed education for each of our diverse group of learners in such a way that they will all feel valued, enabled, and capable of taking the next steps in their learning pathway regardless of their background, ethnicity, culture, identity, or any other constraint that may affect or influence their learning pathway. As a school, AJHS respects the bicultural nature of New Zealand.
--	--

Annual Aim:	This year, whilst focussed on creating a supportive and engaging environment for all participants, AJHS is particularly focussed on improving Literacy and Numeracy outcomes for all learners/akonga. It is our particular concern, and subsequent focus in view of the continued disruption of teaching and learning due to Covid-19 lockdown periods over the last two years. We are intent on restoring a measure of pastoral care and academic rigor as a priority for the students' wellbeing and learning. AJHS respects the bicultural nature of New Zealand.
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Target:	Annual targets for 2022:			
	Yr 10	English	75%	Mathematics 60%
	Yr 9	English	85%	Mathematics 80%
	Yr 8	Reading Writing	85% 85%	Mathematics 80%
	Yr 7	Reading Writing	85% 85%	Mathematics 80%

School Name:

Albany Junior High School

School Number:

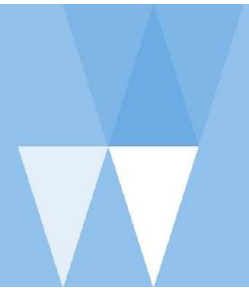
6948

Strategic Aim:

The **Strategic Aim of AJHS** is to provide an environment in which every learner/akonga feels physical and emotional safety conducive to a positive learning experience. Additionally, our aim is to provide high quality, future-focussed education for each of our diverse group of learners in such a way that they will all feel valued, enabled, and capable of taking the next steps in their learning pathway regardless of their background, ethnicity, culture, identity, or any other constraint that may affect or influence their learning pathway. As a school, AJHS respects the bicultural nature of New Zealand.

Baseline Data:

Year		Yr 10 ('22)	Yr 9 ('22)	Yr 8 ('22)	Yr 7 ('22)
2021	Read	84	81	86	
	Write		75	86	
	Maths	47 (yr9)	72 (yr8)	79 (yr7)	
2020	Read	73	94		
	Write	63	95		
	Maths	49 (yr8)	79 (yr7)		
2019	Read	70			
	Write	58 (yr7)			



Tātaritanga raraunga

School Name:	Albany Junior High School	School Number:	6948
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Strategic Aim:	<p>The Strategic Aim of AJHS is to provide an environment in which every learner/akonga feels physical and emotional safety conducive to a positive learning experience. Additionally, our aim is to provide high quality, future-focussed education for each of our diverse group of learners in such a way that they will all feel valued, enabled, and capable of taking the next steps in their learning pathway regardless of their background, ethnicity, culture, identity, or any other constraint that may affect or influence their learning pathway. As a school, AJHS respects the bicultural nature of New Zealand.</p>
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	<p>When read vertically, the data includes the information for each cohort over their time at AJHS. When read horizontally, the data includes the results achieved at the end of each year by each cohort. It should be noted that results given at the end of 2021 were based on OTJ evidence, not actual grades due to covid lockdowns interrupting the school year. This would account for some of the discrepancies. It should also be noted that there is a fairly large student attrition rate at the end of yr 8 which does affect the level of academic performance in the senior school. (yr9 and 10)</p>
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																																																																																												
<ul style="list-style-type: none"> • Trialled Reading Plus across the school (yr 7 – 10) • Strengthened our used of Writing Plus (now Writer’s Toolbox) in yr 7 & 8 • Explored the use of Education Perfect as a support tool for students (Literacy across the curriculum) • Identified Maori and Pasifika students with low diagnostic scores, continued to use data walls to assist staff in supporting these learners. • Continued to support low level learners online during lockdowns • Continued to support ESOL learners through our ESOL department 	<table border="1"> <thead> <tr> <th>7 READ</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr><td>Year 7</td><td>94%</td><td>86%</td></tr> <tr><td>Year 8</td><td>73%</td><td>81%</td></tr> <tr><td>Maori 7</td><td>78%</td><td>71%</td></tr> <tr><td>Maori 8</td><td>67%</td><td>67%</td></tr> <tr><td>Year 7 boys</td><td>91%</td><td>84%</td></tr> <tr><td>Year 8 boys</td><td>63%</td><td>74%</td></tr> <tr><td>Year 7 girls</td><td>96%</td><td>88%</td></tr> <tr><td>Year 8 girls</td><td>85%</td><td>89%</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>7 WRITE</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr><td>Year 7</td><td>95%</td><td>86%</td></tr> <tr><td>Year 8</td><td>63%</td><td>75%</td></tr> <tr><td>Maori 7</td><td>85%</td><td>82%</td></tr> <tr><td>Maori 8</td><td>58%</td><td>50%</td></tr> <tr><td>Year 7 boys</td><td>90%</td><td>82%</td></tr> <tr><td>Year 8 boys</td><td>52%</td><td>64%</td></tr> <tr><td>Year 7 girls</td><td>99%</td><td>90%</td></tr> <tr><td>Year 8 girls</td><td>82%</td><td>85%</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>READ/WRITE COMBINED</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr><td>Year 9</td><td>82%</td><td>84%</td></tr> <tr><td>Year 10</td><td>84%</td><td>87%</td></tr> <tr><td>Maori 9</td><td>71%</td><td>73%</td></tr> <tr><td>Maori 10</td><td>67%</td><td>91%</td></tr> <tr><td>Year 9 boys</td><td>77%</td><td>77%</td></tr> <tr><td>Year 10 boys</td><td>76%</td><td>82%</td></tr> <tr><td>Year 9 girls</td><td>87%</td><td>91%</td></tr> <tr><td>Year 10 girls</td><td>95%</td><td>92%</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>MATHEMATICS</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr><td>Year 7</td><td>79%</td><td>79%</td></tr> <tr><td>Year 8</td><td>57%</td><td>72%</td></tr> <tr><td>Maori 7</td><td>59%</td><td>63%</td></tr> <tr><td>Maori 8</td><td>32%</td><td>47%</td></tr> <tr><td>Year 7 boys</td><td>76%</td><td>77%</td></tr> <tr><td>Year 8 boys</td><td>57%</td><td>74%</td></tr> <tr><td>Year 7 girls</td><td>81%</td><td>80%</td></tr> <tr><td>Year 8 girls</td><td>57%</td><td>70%</td></tr> </tbody> </table>	7 READ	2020	2021	Year 7	94%	86%	Year 8	73%	81%	Maori 7	78%	71%	Maori 8	67%	67%	Year 7 boys	91%	84%	Year 8 boys	63%	74%	Year 7 girls	96%	88%	Year 8 girls	85%	89%	7 WRITE	2020	2021	Year 7	95%	86%	Year 8	63%	75%	Maori 7	85%	82%	Maori 8	58%	50%	Year 7 boys	90%	82%	Year 8 boys	52%	64%	Year 7 girls	99%	90%	Year 8 girls	82%	85%	READ/WRITE COMBINED	2020	2021	Year 9	82%	84%	Year 10	84%	87%	Maori 9	71%	73%	Maori 10	67%	91%	Year 9 boys	77%	77%	Year 10 boys	76%	82%	Year 9 girls	87%	91%	Year 10 girls	95%	92%	MATHEMATICS	2020	2021	Year 7	79%	79%	Year 8	57%	72%	Maori 7	59%	63%	Maori 8	32%	47%	Year 7 boys	76%	77%	Year 8 boys	57%	74%	Year 7 girls	81%	80%	Year 8 girls	57%	70%	<ul style="list-style-type: none"> • It should be noted that results given at the end of 2021 were based on OTJ evidence, not actual grades due to covid lockdowns interrupting the school year. This would account for some of the discrepancies. • It should also be noted that there is a fairly large student attrition rate at the end of yr 8 which does affect the level of academic performance in the senior school. (yr 9 and 10) This attrition rate has particular significance to the 2022 year largely due to schools such as Rangitoto and Westlake relaxing their enrolment zone criteria due to the lack of international students available in 2022. This has significantly impacted the school with approximately 180 yr 8 students leaving at the end of 2021. • Yr 7 CEM entry testing showed a sustained low literacy attainment level on 	<ul style="list-style-type: none"> • Literacy as a whole school focus. • Priority placed on staff integrating Reading Plus into their English lessons. • Use of Writer’s Toolbox across the school for all Junior tasks (yr 7 & 8) • Yr 9 & 10 teachers utilise the language of Writer’s Toolbox to support students in their written tasks. • Use school data – Easttle, PAT, CEM and classroom assessment tasks to identify students with learning needs. HOLA’s create support walls for their subject – these to be shared at faculty meetings/HOLA meetings. Particular attention to be paid to Maori and Pasifika students. • Strengthen the school/home relationship in the case of students identified as requiring support • Strengthen support networks within the school : HOLA – Teachers,
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Maori 7	85%	82%																																																																																																													
Maori 8	58%	50%																																																																																																													
Year 7 boys	90%	82%																																																																																																													
Year 8 boys	52%	64%																																																																																																													
Year 7 girls	99%	90%																																																																																																													
Year 8 girls	82%	85%																																																																																																													
READ/WRITE COMBINED	2020	2021																																																																																																													
Year 9	82%	84%																																																																																																													
Year 10	84%	87%																																																																																																													
Maori 9	71%	73%																																																																																																													
Maori 10	67%	91%																																																																																																													
Year 9 boys	77%	77%																																																																																																													
Year 10 boys	76%	82%																																																																																																													
Year 9 girls	87%	91%																																																																																																													
Year 10 girls	95%	92%																																																																																																													
MATHEMATICS	2020	2021																																																																																																													
Year 7	79%	79%																																																																																																													
Year 8	57%	72%																																																																																																													
Maori 7	59%	63%																																																																																																													
Maori 8	32%	47%																																																																																																													
Year 7 boys	76%	77%																																																																																																													
Year 8 boys	57%	74%																																																																																																													
Year 7 girls	81%	80%																																																																																																													
Year 8 girls	57%	70%																																																																																																													

Tātaritanga raraunga

MATHEMATICS	2020	2021
Year 9	49%	47%
Year 10	53%	43%
Maori 9	29%	21%
Maori 10	16%	23%
Year 9 boys	44%	48%
Year 10 boys	55%	41%
Year 9 girls	41%	45%
Year 10 girls	51%	43%
Year 9 GN		100%
Year 10 GN		100%

entry to the school. This could be attributed to the significant disruption to the school year in 2021.

- WL– Teachers – Parents
- Ensure learning progressions are clearly explained to learners.
 - Clear expectations that progress is desirable and attainable at all levels of the curriculum
 - Celebrate progress with a silver certificate in whanau assembly

Planning for next year:

- Literacy and Numeracy as a whole school focus.
- Priority placed on staff integrating Reading Plus into their English lessons.
- Use of Education Perfect to Support Mathematics Education (yr 7 – 10)
- Use of Writer’s Toolbox across the school for all Junior tasks (yr 7 & 8)
- Yr 9 & 10 teachers utilise the language of Writer’s Toolbox to support students in their written tasks.
- Use school data – Easttle, PAT, CEM and classroom assessment tasks to identify students with learning needs. HOLA’s create support walls for their subject – these to be shared at faculty meetings/HOLA meetings. Particular attention to be paid to Maori and Pasifika students. HOLAS compile term reports documenting successes, areas for improvement.
- Strengthen the school/ home relationship in the case of students identified as requiring support
- Improve and strengthen the role of reporting as a tool for supporting academic growth
- Strengthen support networks within the school : HOLA – Teachers - whanau, WL– Teachers – whanau, SLT with all staff
- Ensure learning progressions are clearly explained to learners.

Tātaritanga raraunga

- Clear expectations that progress is desirable and attainable at all levels of the curriculum
- Clear explanation to students and whanau that academic rigor is desirable for the improvement of academic outcomes
- Establish new norms for academic diligence
- Celebrate progress – improve system of rewarding progress at every level

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Albany Junior High School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 1 November 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- 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 included in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand