

Longburn Adventist College

Annual Report

For the year ended 31 December 2021

School Directory

Ministry Number: 0191
Principal: Brendan van Oostveen
School Address: 100 Walkers Road, Longburn
School Postal Address: PO Box 14001, Longburn, 4866
School Phone: 06 354 1059
School Email: info@lac.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kingsley Wood	Presiding Member	Proprietor appointee	Jul-22
Pr. Eddie Tupa'i	Presiding Member	Proprietor appointee	Apr-21
Brendan van Oostveen	Principal	ex officio	
Pr. Bob Larsen	Trustees	Proprietor appointee	Jul-22
Dean Edwards	Trustees	Proprietor appointee	Jul-22
Robyn Van Klink	Parent Representative	Elected	Jul-22
Nilo Miado	Parent Representative	Elected	Jul-22
Julene Duerksen-Kapao	Parent Representative	Elected	Nov-21
Stephanie Horne	Parent Representative	Elected	Jul-22
Francis Aiono	Staff Representative	Elected	Jul-22
Lucas Talamaivao	Student Representative	Elected	Sep-21
Milika Matangi	Student Representative	Elected	Sep-22

Accountant / Service Provider: Openbook Solutions Limited

Longburn Adventist College

Annual Report - For the year ended 31 December 2021

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Longburn Adventist College Statement of Responsibility

For the year ended 31 December 2021

The Board of Trustees 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 2021 fairly reflects the financial position and operations of the school.


The School's 2021 financial statements are authorised for issue by the Board.

KINGSLEY ROBERT WOOD
Full Name of Presiding Member


Signature of Presiding Member

8 July 2022
Date:

ROSALIND MARGARET BURNETT
Full Name of Principal (Acting)


Signature of Principal

8 July 2022
Date:

Longburn Adventist College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,085,120	2,916,400	2,893,594
Locally Raised Funds	3	285,720	291,311	251,578
Use of Land and Buildings Integrated		290,297	417,528	417,258
Interest income		2,248	7,350	7,745
International Students	4	155,652	162,146	215,148
		<u>3,819,038</u>	<u>3,794,735</u>	<u>3,785,324</u>
Expenses				
Locally Raised Funds	3	64,920	80,403	74,641
International Students	4	18,657	61,700	24,412
Learning Resources	5	2,496,817	2,557,288	2,350,777
Administration	6	354,841	372,136	297,107
Finance		3,069	0	2,972
Property	7	510,119	667,716	656,098
Depreciation	11	81,639	90,000	95,923
Loss on Disposal of Property, Plant and Equipment		241	0	0
Amortisation of Intangible Assets	12	0	0	449
		<u>3,530,302</u>	<u>3,829,243</u>	<u>3,502,380</u>
Net Surplus / (Deficit) for the year		288,737	(34,508)	282,944
Other Comprehensive Revenue and Expenses		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>288,737</u>	<u>(34,508)</u>	<u>282,944</u>

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

Longburn Adventist College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		658,620	658,620	368,248
Total comprehensive revenue and expense for the year		288,737	(34,508)	282,944
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		7,801	0	7,428
Equity at 31 December		955,158	624,112	658,620
Retained Earnings		805,158	474,112	508,620
Reserves		150,000	150,000	150,000
Equity at 31 December		955,158	624,112	658,620

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.

Longburn Adventist College Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	982,174	765,047	777,739
Accounts Receivable	9	241,164	190,000	233,702
GST Receivable		0	10,000	11,108
Prepayments		3,574	2,000	1,072
Investments	10	150,000	45,000	46,230
		<u>1,376,911</u>	<u>1,012,047</u>	<u>1,069,851</u>
Current Liabilities				
GST Payable		17,451	0	0
Accounts Payable	13	359,376	350,000	368,254
Revenue Received in Advance	14	50,218	120,000	117,783
Provision for Cyclical Maintenance	15	139,570	138,600	205,860
Finance Lease Liability	16	19,406	13,630	13,630
Funds held in Trust	17	15,143	8,000	8,099
		<u>601,165</u>	<u>630,230</u>	<u>713,626</u>
Working Capital Surplus/(Deficit)		775,746	381,817	356,225
Non-current Assets				
Investments	10	0	150,000	150,000
Property, Plant and Equipment	11	246,330	126,838	181,838
		<u>246,330</u>	<u>276,838</u>	<u>331,838</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	21,500	31,800	26,700
Finance Lease Liability	16	45,418	2,743	2,742
		<u>66,918</u>	<u>34,543</u>	<u>29,442</u>
Net Assets		955,158	624,112	658,620
Equity		955,158	624,112	658,620

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

Longburn Adventist College

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		872,892	751,378	877,875
Locally Raised Funds		263,335	336,367	247,007
International Students		96,482	197,146	205,144
Goods and Services Tax (net)		28,559	20,599	5,237
Payments to Employees		(420,006)	(593,124)	(468,061)
Payments to Suppliers		(606,014)	(680,607)	(396,738)
Interest Paid		(3,069)	(2,957)	(2,972)
Interest Received		1,859	7,350	6,869
Net cash from Operating Activities		234,038	36,152	474,360
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(75,849)	(35,000)	(67,804)
Purchase of Investments		0	0	(118,000)
Proceeds from Sale of Investments		46,230	1,230	0
Net cash from Investing Activities		(29,619)	(33,770)	(185,803)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,801	0	7,428
Finance Lease Payments		(14,828)	(14,975)	(14,975)
Funds Administered on Behalf of Third Parties		7,044	(99)	7,954
Net cash from Financing Activities		16	(15,074)	407
Net increase/(decrease) in cash and cash equivalents		204,435	(12,692)	288,964
Cash and cash equivalents at the beginning of the year	8	777,739	777,739	488,775
Cash and cash equivalents at the end of the year	8	982,174	765,047	777,739

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

Longburn Adventist College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Longburn Adventist College (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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Public Finance Act 1989.

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 expenditure 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.

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.

Cyclical maintenance provision

A school recognises its obligation to maintain the Proprietor'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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

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. 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.

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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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

h) Investments

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

i) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Over the term of the lease
Library resources	8 years

j) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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.

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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "financial assets measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	666,989	706,236	681,339
Teachers' Salaries Grants	2,107,819	2,035,400	1,998,960
Other MoE Grants	260,117	141,718	123,543
Other Government Grants	50,196	33,046	89,752
	3,085,120	2,916,400	2,893,594

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Revenue	\$	\$	\$
Donations & Bequests	71,763	80,000	50,562
Curriculum Related Activities - Purchase of goods & services	18,182	12,561	14,308
Fees for Extra Curricular Activities	105,915	105,174	89,365
Fundraising and Community Grants	732	0	2,914
Other Revenue	89,128	93,576	94,429
	285,720	291,311	251,578
Expenses			
Extra Curricular Activities Costs	64,573	80,403	74,641
Fundraising and Community Grant Costs	347	0	0
	64,920	80,403	74,641
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	220,800	210,908	176,937

Donations include a \$15,000 bequest from Adventist Development Relief Agency to carry out the Invictus Wellbeing Project at the School.

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
International Student Roll	17	11	23
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Revenue	\$	\$	\$
International Student Fees	155,652	162,146	215,148
Expenses			
International Student Levy	6,887	0	8,590
Employee Benefit - Salaries	7,028	47,300	9,897
Other Expenses	4,742	14,400	5,925
	18,657	61,700	24,412
<i>Surplus/ (Deficit) for the year International Students</i>	136,995	100,446	190,736

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	98,263	120,222	87,737
Information and Communication Technology	13,586	9,300	10,586
Extra-Curricular Activities	6,730	5,400	3,629
Library Resources	0	4,000	0
Employee Benefits - Salaries	2,373,163	2,399,366	2,245,718
Staff Development	5,075	19,000	3,106
	2,496,817	2,557,288	2,350,777

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	7,272	8,000	5,000
Board Fees	1,430	3,000	1,485
Board Expenses	0	1,000	50
Communication	2,878	4,500	6,573
Consumables	13,263	8,500	11,553
Operating Lease	919	12,070	455
Lunch in Schools	95,398	128,268	0
Other	91,934	80,100	111,794
Employee Benefits - Salaries	132,312	125,000	154,009
Insurance	1,717	1,698	1,787
Service Providers, Contractors and Consultancy	7,718	0	4,400
	354,841	372,136	297,107

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,839	8,500	11,973
Consultancy and Contract Services	9,621	15,500	9,061
Cyclical Maintenance Provision	9,380	49,000	11,780
Grounds	18,844	24,000	20,250
Heat, Light and Water	72,710	44,400	57,145
Rates	9,079	7,200	10,444
Repairs and Maintenance	30,057	45,000	62,610
Use of Land and Buildings	290,297	417,258	417,258
Employee Benefits - Salaries	63,294	56,858	55,577
	510,119	667,716	656,098

The use of land and buildings figure represents 5% (previously 8%) of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of the land and buildings.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Current Account	\$ 982,174	\$ 765,047	\$ 777,739
Cash and cash equivalents for Cash Flow Statement	982,174	765,047	777,739

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

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 91,492	\$ 58,500	\$ 61,097
Receivables from the Ministry of Education	21,410	0	0
Provision for Uncollectable Debts	(37,955)	(30,000)	(17,773)
Interest Receivable	1,266	1,500	877
Banking Staffing Underuse	0	0	19,593
Teacher Salaries Grant Receivable	164,950	160,000	169,909
	241,164	190,000	233,702
Receivables from Exchange Transactions	54,803	30,000	44,201
Receivables from Non-Exchange Transactions	186,361	160,000	189,502
	241,164	190,000	233,702

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	150,000	45,000	46,230
Non-current Asset			
Long-term Bank Deposits	0	150,000	150,000
Total Investments	150,000	195,000	196,230

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Furniture and Equipment	109,937	43,410	0	0	(39,111)	114,236
Information and Communication	47,887	28,754	0	0	(26,862)	49,779
Textbooks	7,751	1,717	0	0	(2,786)	6,682
Leased Assets	13,163	70,660	(947)	0	(12,215)	70,661
Library Resources	3,099	2,538	0	0	(665)	4,972
Balance at 31 December 2021	181,838	147,079	(947)	0	(81,639)	246,330

The net carrying value of equipment held under a finance lease is \$70,661 (2020: \$13,163).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Furniture and Equipment	423,156	(308,921)	114,236	379,747	(269,810)	109,937
Information and Communication	374,493	(324,713)	49,779	345,738	(297,851)	47,887
Motor Vehicles	22,222	(22,222)	0	22,222	(22,222)	0
Textbooks	85,066	(78,384)	6,682	83,349	(75,598)	7,751
Leased Assets	138,058	(67,397)	70,661	73,082	(59,918)	13,163
Library Resources	8,493	(3,521)	4,972	5,955	(2,856)	3,099
Balance at 31 December	1,051,488	(805,158)	246,330	910,093	(728,255)	181,838

12. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2020	17,130	0	17,130
Additions	0	0	0
Disposals	0	0	0
Balance at 31 December 2020/1 January 2021	17,130	0	17,130
Additions	0	0	0
Disposals	0	0	0
Balance at 31 December 2021	17,130	0	17,130
Accumulated Amortisation and impairment losses			
Balance at 1 January 2020	17,130	0	17,130
Amortisation expense	0	0	0
Disposals	0	0	0
Impairment losses	0	0	0
Balance at 31 December 2020/1 January 2021	17,130	0	17,130
Amortisation expense	0	0	0
Disposals	0	0	0
Impairment losses	0	0	0
Balance at 31 December 2020	17,130	0	17,130
Carrying amounts			
At 1 January 2020	0	0	0
At 31 December 2020/ 1 January 2021	0	0	0
At 31 December 2021	0	0	0

Restrictions

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

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020 \$nil)

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	153,278	170,000	164,039
Accruals	36,183	20,000	13,348
Banking Staffing Overuse	0	0	16,703
Employee Entitlements - Salaries	164,950	160,000	169,909
Employee Entitlements - Leave Accrual	4,964	0	4,255
	359,376	350,000	368,254
Payables for Exchange Transactions	359,376	350,000	368,254
	359,376	350,000	368,254

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	23,122	80,000	82,292
Other Revenue in Advance	27,096	40,000	35,491
	50,218	120,000	117,783

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	232,560	232,560	241,220
Increase/ (decrease) to the Provision During the Year	9,380	49,000	11,780
Use of the Provision During the Year	(80,870)	(111,160)	(20,440)
Provision at the End of the Year	161,070	170,400	232,560
Cyclical Maintenance - Current	139,570	138,600	205,860
Cyclical Maintenance - Term	21,500	31,800	26,700
	161,070	170,400	232,560

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	24,105	14,630	14,630
Later than One Year and no Later than Five Years	51,310	2,877	2,877
Later than Five Years	0	0	0
Future Finance Charges	(10,591)	(1,134)	(1,135)
	64,824	16,373	16,372
Represented by			
Finance lease liability - Current	19,406	13,630	13,630
Finance lease liability - Term	45,418	2,743	2,742
	64,824	16,373	16,372

17. Funds held in Trust

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15,143	8,000	8,099
	15,143	8,000	8,099

These funds are held in trust for Christian fellowship, bible in school and overseas trips.

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 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.

The Proprietor of the School (NZSDA School Association Ltd) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any material services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects funds on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

During 2021 the Board contributed \$30,057 (2020; \$62,610) towards the maintenance of the Proprietor's buildings in accordance with the integration agreement.

The Proprietor provides religious instruction to pupils of the school. This service is provided free of charge in accordance with the Private Schools Conditional Integration Act 1975. The Proprietor committed to contribute to the Board 100% of the Chaplain related wages. During 2021 the Proprietor contributed to the Board through the North New Zealand Conference \$81,370 (2020; \$81,369). The amount of contribution is determined by the Proprietor.

Under an agency agreement the Board collected attendance dues and voluntary financial contributions on behalf of the Proprietor. This service was provided free of charge.

The Board of Governors ("BOG") are the owners of the hostel and ESOL buildings. The BOG provides hostel services that are used by some of the pupils at the school in accordance with the contract between the Board and the BOG. Several members of the BOT are also BOG Board members. As a result of the above related party transactions, the amount owing to the BOG by the Board as at 31 December 2021 was \$125,623 (2020; \$101,543).

The Board contributed \$3,738 (2020; \$3,450) towards the marketing costs undertaken by the BOG during the year. The BOG reimburses 50% of wage costs for the Admin administrator and Maintenance wages. This does not represent actual work performed for the BOG. The Board reimburses 50% of wage costs for the Executive Officer. This does not represent actual work performed for the BOT.

In July 2021 the School entered an agreement with the Ministry of Education to provide lunches to students as part of the Healthy School Lunches Programme. As part of this the Board entered into a memorandum of understanding with the BOG to use its kitchen facilities and cafeteria for which it pays a fee of \$7,500 per school term.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal and Assistant Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,430	1,485
<i>Leadership Team</i>		
Remuneration	377,646	365,668
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>379,076</u>	<u>367,153</u>

There are 7 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2	0
110 - 120	2	2
	<u>4</u>	<u>2</u>

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 member, 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:

	2021 Actual	2020 Actual
Total	0	0
Number of People	0	0

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any capital commitments (2020; nil).

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating commitments (2020; 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	982,174	765,047	777,739
Receivables	241,164	190,000	233,702
Investments - Term Deposits	150,000	195,000	196,230
Total Financial assets measured at amortised cost	<u>1,373,337</u>	<u>1,150,047</u>	<u>1,207,671</u>

Financial liabilities measured at amortised cost

Payables	359,376	350,000	368,254
Finance Leases	64,824	16,373	16,373
Total Financial Liabilities Measured at Amortised Cost	<u>424,201</u>	<u>366,373</u>	<u>384,626</u>

24. Events After Balance Date

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

25. Comparatives

There have been a number of current year revenue and expense categories which have been reclassified from the prior year's classification to make disclosure consistent with the current year's requirements.

26. COVID 19 Pandemic on going implications"

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4, 3, and 2 the school's ability to undertake fundraising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LONGBURN ADVENTIST COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Longburn Adventist College (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 8 July 2022. 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 of Trustees 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



LONGBURN ADVENTIST COLLEGE

ANALYSIS OF VARIANCE

2021

Longburn Adventist College Annual Goals 2021 and Analysis of Variance

Annual Goal 1: To encounter Jesus Christ through positive relationships - Whanaungatanga (we all belong together)		
Actions 2021	Expected Outcomes and Measures	Who is Responsible
<ol style="list-style-type: none"> 1. Grow relationships with local churches. 2. Focus on developing and growing our international market network. 3. Meet and greet for Year 7- 10 families and staff 4. Introduce Social Media policy 5. Embed the provision of technology classes for Longburn and Glen Oroua schools 6. Continue to pursue Veg chef . 7. Chaplain visitation for new families. 8. Work with ADRA to use 'Invictus' in NZ SDA churches. 	<ol style="list-style-type: none"> 1. Regular meetings with local pastors leading to specific actions. 2. Generate a considered strategy and implement it. 3. Meet and greet event takes place. 4. Staff discuss the policy and respond to any necessary requests or questions. 5. Classes are provided and documentation is produced to outline processes and procedures for any future schools. 6. Maintain a relationship with UCOL with regular meetings. 7. Schedule created and completed for families wanting a visit. 8. Maintain relationships with ADRA to form closer relationships with SDA churches. 	<ol style="list-style-type: none"> 1. KAm 2. Marketing Committee 3. Deans 4. SLT 5. BVa/SBa 6. BVa 7. KAm 8. OKO/BVa
Outcomes (what happened)	Reasons for Variance	Evaluation (where to next)
<ol style="list-style-type: none"> 1. The Chaplain attended regular meetings with local pastors but specific actions were limited due to COVID 19. 2. Limited progress. 3. Completed. 4. Completed. 5. Completed. 6. Veg Chef - no progress. 7. Limited progress. 8. ADRA was consulted about Invictus and a number of initiatives took place with ADRA's support - Prefect becoming ADRA ambassador. Limited progress with regards Invictus being used in NZ SDA churches. 	<ol style="list-style-type: none"> 1. COVID restrictions. 2. Borders were still closed. 3. No comment 4. No comment 5. No comment 6. COVID restrictions. 7. COVID restrictions. 8. COVID restrictions. 	<ol style="list-style-type: none"> 1. The Chaplain is intending to continue his role at Central church and reinvigorate the regular meetings (this is COVID dependent). 2. As borders have recently opened the marketing committee has moved towards creating a marketing plan which will include re-establishing our international student network. 3. No comment 4. No comment 5. No comment 6. No plan to pursue at this stage. 7. Chaplain to complete visitations and at least make phone contact as to whether people wish to have a visitation. 8. Work with ADRA to see what they are wanting going forward.

Annual Goal 2: Learning Potential is recognised and valued for all - Tipuranga and Awhi

Actions 2021	Expected Outcomes and Measures	Who is Responsible
<ol style="list-style-type: none"> Co-constructed goals and co-constructed reporting on goals (Deans and students). Creating authentic, relevant and connected learning opportunities specifically in Year 9 for 2021. Complete a digital curriculum document. Complete a Year 7-8 curriculum review. Develop Te Ao Maori in the Year 7-10 curriculum. Continue growing teachers digital fluency and literacy. Review use of digital technology with stakeholders. Implement a health and well-being programme for students and staff based on 'respect', 'integrity' and 'resilience.' Implement PGCs (professional growth cycles - appraisal) 	<ol style="list-style-type: none"> Mid-year and end-year reports show co-constructed goals and progress towards meeting individual goals. Year 9 teachers form a connected curriculum document and students participate in learning opportunities. Digital curriculum document created with student learning stories Year 7 & 8 Curriculum statements are developed that reflect current practice. Increased engagement in Te Ao Maori. Included in the timetable, Inumerao Tahī continues with Years 7-10. Digital Circus facilitated PLD will report progress in growing teachers digital fluency and literacy. (Term 1 Survey) Survey conducted with stakeholders (students, parents, teachers). Review of feedback informs next steps. A student/teacher led project is conducted with a focus on health and well being. Individual PGCs are effectively accounted for. 	<ol style="list-style-type: none"> TAi TAi/OKo OKo/TAi RPa/TAi JPa/BVa OKo OKo/SLT PB4L/FAi GWo/APe

Outcomes (what happened)	Reasons for Variance	Evaluation (where to next)
<ol style="list-style-type: none"> Completed. A curriculum document was generated by Year 9 teachers. Not actioned. Y7 & 8 Curriculum review not actioned. Increased Te Ao Maori presence in the junior curriculum - Te Reo provided in Year 7 & 8; Te Ao Maori programme provided in Year 7 - 10. Term One survey partially complete but Term 4 survey not completed. PD opportunities were provided by CathyQ No progress. A range of events took place for staff. Student - peer support coordinated by the Guidance Counsellor and the PB4L student team. PGCs were implemented. 	<ol style="list-style-type: none"> No comment No comment We need to clarify the vision of this document. We decided to move towards a school-wide curriculum review in the following year. Achievement was aided by employing Jess Lightbody who could teach Te Reo Maori. 	<ol style="list-style-type: none"> The challenge for 2022 will be inducting new Deans into the process. Improve the quality of the collaboration. Clarify the vision and identify what is needed to create this document. School wide curriculum review. No comment Complete the survey that wasn't done in 2021 in Term One 2022. Review use of digital technology with stakeholders. No comment Suggest that it would be great for staff to share their stories.

Annual Goal 3: Provide quality resources, infrastructure and facilities - Achieve, Safe and Awhi		
Actions 2021	Expected Outcomes and Measures	Who is Responsible
<ol style="list-style-type: none"> 1. Complete repainting of school 2. Complete plan of playground/confidence course 3. End the physical diary and embrace a digital alternative 4. Review and update the provision of chromebooks for students in need. 5. Have an efficient sound system in the chapel 	<ol style="list-style-type: none"> 1. The Property Committee will be able to report that the painting of the school is completed before the beginning of 2022. 2. The sub-committee develops an informed working plan. 3. Students use an efficient digital alternative to a hard copy diary. 4. Systems are reviewed for loan and return of chromebooks and a more optimal system is employed. 5. Purchase of an efficient sound system. 	<ol style="list-style-type: none"> 1. Property 2. BOT Subcomm 3. RBu 4. RBu 5. SLT/Kofi

Outcomes (what happened)	Reasons for Variance	Evaluation (where to next)
<ol style="list-style-type: none"> 1. Phase 1 is complete. Phase 2 is yet to be completed. 2. The plan is completed for a playground/obstacle course. 3. No physical diary was used last year. 4. Completed. 5. Completed. 	<ol style="list-style-type: none"> 1. Weather has been the obstacle. 2. No comment 3. No comment 4. No comment 5. No comment 	<ol style="list-style-type: none"> 1. Complete this year 2. Waiting on a BOT decision. If the BOT approves the plan, then we plan for the playground to be completed in 2022. 3. Ongoing PD in the use of the Google platform for doing the diary. 4. Professional development needed for staff and students on using the new sound system.

Annual Goal 4: Achievement Goals 2021

Year Level	2021 Achievement Goals	2021 Outcomes
<p>Year 7 Achievement Goals</p>	<ol style="list-style-type: none"> 1. Any student below or well below the expected curriculum level would move 2 sublevels by the end of 2021 2. Any student at or above their expected curriculum level would move 1 sublevel up 3. Reading - 19% of students are below the expected curriculum level and will move up 2 sublevels 4. Reading - 81% of students are at or above the curriculum level and will move up 1 sublevel 5. Mathematics - 19% of students are below the expected curriculum level and will move up 2 sublevels 	<ol style="list-style-type: none"> 1. Refer below for specific information. 2. Refer below for specific information. 3. 7 out of 10 (70%) Year 7 students who were below or well below in Reading moved up 2 or more sublevels. Target not met <ol style="list-style-type: none"> a. 2 moved up 5 sublevels b. 3 moved up 4 sublevels c. 1 moved up 3 sublevels d. 1 moved up 2 sublevels e. 3 retained the same sublevels. 4. 8 out of 13 Year 7 students who were below or well below in Reading moved up one or more sublevels. (61%) Target not met <ol style="list-style-type: none"> a. 1 moved up 6 sublevels b. 2 moved up 3 sublevels c. 3 moved up 2 sublevels d. 1 moved up 1 sublevel e. 4 either remained the same or had a decline (-3) or there wasn't sufficient data to measure progress. 5. 4 out of 8 students who were below or well below in Mathematics moved up 1 or more sublevels in Mathematics: Target not met <ol style="list-style-type: none"> a. 1 moved up 3 sublevels b. 2 moved up 2 sublevels

	<p>6. Mathematics - 81% of students are at or above the expected curriculum level will move up 2 sublevels</p> <p>7. ELL students will move up 1 sublevel</p>	<p>c. 1 moved up 1 sublevel d. 1 remained the same e. 3 had a decline in scores/sublevels</p> <p>6. 6 out of 15 students with progress data moved up 1 or more sublevels in Mathematics (17 students altogether): Target not met</p> <p>a. 5 moved up 1 sublevel b. 1 moved up 2 sublevel c. 4 shifted down one sublevel or more.</p> <p>7. 1 student moved up one ELLP stage through 2021. (This is appropriate progress). They also made significant progress in literacy (up 2 sublevels) and numeracy (up 2 sublevels). Target met</p>
<p>Year 8 Achievement Goals</p>	<p>1. Any student below or well below expected curriculum level would move 2 sublevels by the end of 2021</p> <p>2. Any student at or above their expected curriculum level would move 1 sublevel</p> <p>3. Reading - 33% of students are below the expected curriculum level and will move up 2 sublevels</p> <p>4. Reading - 67% of students are at or above the curriculum level and will move up 1 sublevel</p> <p>5. Mathematics - 36% of students are below the expected curriculum level and will move up 2 sublevels</p>	<p>1. Refer to specific information below.</p> <p>2. Refer to specific information below.</p> <p>3. 2 out of 11 students who were below or well below for reading moved up one sub-level or more. Target not met</p> <p>a. 2 moved up 4 sub-levels. b. 5 moved down 1 sub-level. c. 3 stayed on the same sub-level.</p> <p>4. Of 18 students at or above the curriculum level for reading, 13 moved up one or more sublevels; (72%) Target met</p> <p>a. 6 moved up one sub-level; b. 4 moved up 2 sub-levels; c. 1 moved up 3 sub-levels (1 whole curriculum level); d. 2 moved up 4 sub-levels (more than 1 whole curriculum level); e. 2 moved down a sub-level; f. 3 stayed on the same sublevel;</p> <p>5. Of 14 students who were below or well below the curriculum level for mathematics, 5 moved up 1 sub-level. No students moved up more than one sublevel; Target not met</p> <p>a. 7 remained on the same sublevel;</p>

	<p>6. Mathematics - 64% of students are at or above the expected curriculum level will move up 2 sublevels</p> <p>7. ELL students will move up 1 sublevel</p>	<p>b. 1 went down one sublevel; c. 1 went down 2 sublevels;</p> <p>6. Of 16 students who were at or above the curriculum level for mathematics, 6 went up 1 or more sublevels; Target not met</p> <p>a. 3 went up 2 sublevels b. 4 went down 1 sublevel; c. 1 went down 2 sublevels; d. 1 went down 3 sublevels; e. 4 remained on the same sublevel;</p> <p>7. There were no year 8 ELL learners in 2021.</p>
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Analysis of Variance for Year 7 & 8:

All Year 7/8 goals required 100% achievement. These goals are therefore clearly aspirational, and some excellent results were achieved even if 100% of students did not achieve the goal.

1. Year 7 The majority of individual students (65%) achieved the goal and 48% achieved well beyond the goal which is a very pleasing result. Clearly a lot of positive learning has happened around literacy. The next step is to consider how we pick up those individuals who are not on track to attaining a goal. It also begs the question whether the goal itself was meaningful, even if it was aspirational.
2. Year 7 Numeracy: Less than the majority of individual students (43%) achieved the goal and 26% achieved well beyond the goal. This is a result that needs in depth discussion as it is well behind the literacy result. We need to review our approach to Numeracy. This is in the context of an aspirational goal and there were a significant number of students that did respond to current strategies.
3. Year 8 reading: The majority of individual students (52%) achieved the goal and 34% achieved well beyond the goal which is a reasonable result. Clearly those who have responded to current strategies have in general responded beyond expectations. The next step is to consider why half of the cohort did not move as far as expected and most of the other half excelled.
4. Year 8 Numeracy: Far less than the majority of individual students (13%) achieved their goal. This is a disappointing result that needs in depth discussion. We need to review our approach to Numeracy. This is in the context of an aspirational goal and there were some students that did respond to current strategies.

In the simplest terms, in general Literacy is a strength and Numeracy is an area that needs consideration. Year 7's performed solidly and Year 8's did not. Processes for the gathering of data, its analysis and use needs to be embedded. While Covid has been a hindrance we need to aim for data to be available for discussion earlier.

<p>Year 9 Achievement Goals</p>	<ol style="list-style-type: none"> 1. Any student below or well below expected curriculum level would move up 1.5 sublevels by the end of 2021 2. That the median result for literacy will be at 4A . Currently the Year 9s are at 4B and the National Mean is 4P. 3. Reading - 34% of students are below the expected curriculum level and will move up 1.5 sublevels 4. Reading - 66% of students are at or above the curriculum level and will move up 1 sublevel 5. That the median result for Numeracy will be at 4P. Currently the Year 9s are at 3P and the National Mean is 4P. 6. Mathematics - 47% of students are below the expected curriculum level and will move up 1.6 sublevels 7. Mathematics - 53% of students are at or above the expected curriculum level will move up 2 sublevels 	<ol style="list-style-type: none"> 1. Refer to specific information below. 2. The starting point for Year 9s was 4B (the national mean was 4P). By the end of the year, the mean result for reading was 4P, compared to the national mean of 4A. 3. Reading: of 13 who were below or well below in reading: <ol style="list-style-type: none"> a. 4 moved up one or more sublevels; 1 moved up 4 sublevels - more than one curriculum level; (38%) Target not met b. 4 stayed on the same level; c. 2 moved down 1 or more sublevels; 4. Reading: of 19 who were at or above the curriculum level in reading: <ol style="list-style-type: none"> a. (58%) 11 moved up one or more sublevels (includes 6 moving up 2 sublevels; 2 moving up 3 sublevels (one curriculum level); Target not met b. 5 stayed on the same level; c. 1 moved down 2 sublevels; 5. LAC mean for numeracy in February was 3A compared to 4P nationally. At the end of the year the LAC mean moved down 1 sublevel (-28 points) compared to the national mean that moved up 1 sublevel (27 points). 6. 10 out of 20 students who were below or well below the expected curriculum level for mathematics moved up one sub-level or more. Of these, 7 moved up 1 sublevel; 1 moved up 2 sublevels; 2 moved up 3 sublevels (one curriculum level); Target met <ol style="list-style-type: none"> a. 5 remained at the same level; b. 5 moved down one or more sublevels; 7. 5 out of 12 students who were at or above the expected curriculum level for mathematics moved 1 sublevel or more; This included 3 moving up 1
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	<p>8. ELL students will move up 1 sublevel</p>	<p>sublevel; 1 moving up 2 sublevels; 1 moving up 3 sublevels; Target nearly met</p> <p>a. 5 moved down 1 sublevel; b. 1 remained on the same level;</p> <p>8. One student moved up 1 ELLP stage in 2021. Other results did not show an improvement in levels. Target met</p>
<p>Year 10 Achievement Goals</p>	<ol style="list-style-type: none"> 1. Any student below or well below expected curriculum level will move up 1 sublevel by the end of 2021. 2. That the median result for literacy will be at 4A . Currently the Year 10s are at 4P and the National Mean is 4A. 3. That the median result for Numeracy will be at 4A. Currently the Year 10s are at 3A and the National Mean is 5B. 4. Reading - 40% of students are below the expected curriculum level and will move up 1 sublevels 5. Reading - 60% of students are at or above the curriculum level and will move up 1 sublevel 6. Mathematics - 57% of students are below the expected curriculum level and will move up 1.5 sublevels 	<ol style="list-style-type: none"> 1. For specific information, refer to details below. 2. The LAC mean for reading in Feb was 4P and at the end of the year it was 4A. The national mean moved from 4P to 5B. 3. The LAC mean for mathematics in Feb was 3A and at the end of the year it was 3A. The national mean moved from 5B to 5P. Target not met 4. (82%) Of 11 students who were below or well below the expected curriculum level, 9 moved up one or more sublevels (including 6 moving up 1 sublevel, 3 moving up 2 sublevels); Target met <ol style="list-style-type: none"> a. 1 stayed on the same level; b. 1 went down 2 sublevels; 5. Of 10 students who were at or above the expected curriculum level in reading, 7 moved up one or more sublevels (this includes 3 moving up 1 sublevel, 2 moving up 3 sublevels and 2 moving up 4 sublevels). Note that moving up 3 or more sublevels indicates movement of one curriculum level or more. Target met <ol style="list-style-type: none"> a. 2 moved down one sublevel. 6. Of 16 students who were below or well below the expected curriculum level in mathematics, 7 moved up one or more curriculum levels (including 3 moving up 1 sublevel, 1 moving up 2 sublevels, 1 moving up 3 sublevels and 2 moving up 4 sublevels. Target not met <ol style="list-style-type: none"> a. 4 remained at the same level; b. 3 moved down one sub-level; c. 1 moved down 2 sublevels;

	<p>7. Mathematics - 43% of students are at or above the curriculum level and will move up 1 sublevel</p> <p>8. 15 (68%) Yr 10 students will have gained 8 NCEA credits</p> <p>9. 17 out of 25 Yr 10s will achieve their personal achievement goals</p>	<p>7. Of the 6 students who were at or above the expected curriculum level, 2 moved up one or more sublevels; Target not met</p> <p>a. 1 moved down one sublevel;</p> <p>b. 2 stayed at the same level;</p> <p>c. In one case, insufficient data due to absenteeism.</p> <p>8. 16 out of 23 students gained 8 or more NCEA credits - 70%. Target met.</p> <p>9. Of the 23 students, 20 either achieved their goals or made progress towards achieving them. Target met.</p>
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Analysis of Variance for Year 9 & 10:

All Year 7/8 goals required 100% achievement. These goals are therefore clearly aspirational, and some excellent results were achieved even if 100% of students did not achieve the goal.

5. Year 9 Reading: As the mean for Literacy increased by one sub level some progress was made but not enough to achieve the aspirational goal. Closer analysis shows a range of individuals improving and declining. 46% of students were able to achieve their individual goals which was a reasonable effort. Again there seems to be a distinction between those who have made healthy progress and those who have struggled to engage. Consideration needs to be given as to why this may have occurred.
6. Year 9 Numeracy: The mean for numeracy sits below the national median and declined by one sub level while national stats indicated a 1 sublevel increase. Within the cohort though, 44% of those who were below or well below moved up at least one sublevel- improving their achievement. 42% of those sitting at or above moved up one or more sublevels. This is cause for celebration. Consideration needs to be given to next steps for over half the cohort to engage them to make progress.
7. Year 10 Reading: 70% of students made expected progress against aspirational goals of moving up at least one sub-level in reading - with 40% of them moving one curriculum level or more. This shows accelerated progress. There is still more work to do to move the cohort to level 5 of the curriculum in readiness for NCEA.
8. Year 10 Numeracy: The mean for numeracy did not change through the year, staying at 3A. This is 5 sublevels below the national mean at the end of the year. While the cohort didn't achieve its aspirational goal there were a number of individuals that achieved particularly pleasing results. In regards numberay there will be a need to reflect with care what is required to meet the needs of those who are less able when they arrive at LAC. How to accelerate achievement will be the core focus.

<p>Year 11 Achievement Goals</p>	<ol style="list-style-type: none"> 1. That 88% of Year 11 will achieve NCEA Level 1. <ol style="list-style-type: none"> a. That gender groups and ethnicity groups will meet the target of 88% achieving NCEA level 1 b. 92% will gain NCEA Level 1 Literacy. c. 80% will gain NCEA Level 1 Numeracy. d. 8% of Year 11 will achieve NCEA endorsed with Excellence e. 36% of Year 11 will achieve NCEA endorsed with Merit. 2. Ethnicity achievement: <ol style="list-style-type: none"> a. Maori: Total Achieved 100%; Achieved: 2; Merit: 1; Excellence: 0 b. Pasifika: Total Achieved 100%; Achieved: 1; Merit: 2; Excellence: 0 c. NZ European: Total Achieved 85%; Achieved: 7; Merit: 4; Excellence: 1 d. Asian: Total Achieved 75%; Achieved: 1; Merit: 1; Excellence: 1 e. Other: Total Achieved 100%; Achieved 0; Merit: 1; Excellence: 1 3. 24 out of 25 Year 11s will achieve their individual goals 	<ol style="list-style-type: none"> 1. 96% of Year 11 achieved NCEA Level 1 (100% of those who finished 2021 at school). This is considerably higher than national stats (69%). <ol style="list-style-type: none"> a. Targets met. All ethnicity groups met the goal. Gender achievement goal met by both males and females. b. NZQA stats show 100% gained Level 1 Literacy. Target met. c. NZQA stats show 100% gained Level 1 Numeracy. Target met. d. 28% gained excellence endorsement (exceeding the target of 8%). Target met. e. 20% gained merit endorsement (this was below the target of 36%). 2. Ethnicity achievement: <ol style="list-style-type: none"> a. Maori: Total achieved: 100% (2 students) There were no endorsements. (Target not met) b. Pacific Total achieved: 100% (5 students) Target met. Achieved: 2 Merit: 3 endorsement (60%) Target met. Excellence: no endorsements c. NZ European: Total achieved: 92.3% (12 students) Target met. Achieved: 6 (50%) Merit: 3 (25%) Excellence: 3 (25%) d. Asian: Total Achieved: 100% (4 students) Target met. Achieved: 1 Merit: 1 Excellence: 2 students (50%) e. Other: Total achieved: 100% (2 students) (Target not met) Achieved: 1 student Excellence: 1 endorsement 3. 23 out of 25 Year 11 students met some or all of their individual goals.
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Analysis of Variance for Year 11 Achievement

Considering these are aspirational goals Year 11 had a remarkable year with most targets being met. 96% of students gained NCEA Level 1, 48% gained Merit or Excellence and 92% achieved their personal goals. The challenge now is how to maintain these results over Year 12 and 13, and increase the number of Merit and Excellence endorsements.

Year 12 Achievement Goals

1. 94% of Year 12 will achieve NCEA Level 2.
 - a. 6.5% of Year 12 will achieve NCEA Level 2 endorsed with Excellence.
 - b. 38% of Year 12 will achieve NCEA Level 2 endorsed with Merit.

2. Ethnicity achievement:
 - a. Maori: Total Achieved: 100%; Achieved: 1; Merit 1; Excellence 0
 - b. Pasifika: Total Achieved: 90%; Achieved: 7; Merit 2; Excellence 0
 - c. NZ European: Total Achieved: 93%; Achieved: 6; Merit: 6; Excellence: 2
 - d. Asian: Total Achieved: 100%; Achieved: 1; Merit: 1; Excellence: 0
 - e. Other: Total Achieved: 100%; Achieved: 0; Merit: 2; Excellence: 0

3. 25 out of 31 will achieve their individual goals

1. 83.3% (25 students) achieved NCEA Level 2. School stats: 83.3%. National stats - 77.8%. **Target not met.**
 Gender stats: Female: 80%/National: 79.7%; Male: 86.7%/National: 75.9%
 - a. 4% (1 student) gained excellence endorsement.
 - b. Merit endorsement target met - 39% in stats (target was 38%). **Target met.**

2. Ethnicity: (using national stats)
 - a. Maori: 100% - 2 students (National: 68.1):
 - i. no endorsements
 - b. Pacific: 100% - 10 students (National: 71.4%): **Target met.**
 - i. Achieved: 6 students
 - ii. Merit: 3 students (30%)
 - iii. Excellence: 1 student (10%)
 - c. NZ European: 66.7% - 15 students (National: 81.1%):
 - i. Achieved: 6 students (40%)
 - ii. Merit: 3 students (20%)
 - iii. Excellence: 1 student (6.7%)
 - d. Asian: 100% - 2 students (National: 81.1%): **Target met.**
 - i. Achieved: 1 student
 - ii. Merit: 1 student (50%)
 - e. Other: 100% - 1 student merit (National: 77.8%) **Target met.**

3. 18 out of 26 achieved some or all of their individual goals for 2021. **Target not met.**

Analysis of Variance Year 12

Considering these are aspirational goals Year 12 had a reasonable year with a number of targets being met. 83% of students gained NCEA Level 2 was a little disappointing but upon review those who did not achieve had a story attached to them. 43% gained Merit or Excellence which was a pleasing result and basically achieved the goal. A significant percentage of students achieved their personal goals but a minority struggled with school and its social aspects. We anticipate a number of students leaving from this cohort at the end of 2021. The challenge now is how to refocus the cohort and to increase aspirations.

<p>Year 13 Achievement Goals</p>	<p>1. 94% of Year 13 will achieve NCEA Level 3</p> <ul style="list-style-type: none"> a. 100% of Year 13 will achieve NCEA Level 2 b. 18% will achieve NCEA Level 3 endorsed with Excellence c. 24% will achieve NCEA Level 3 endorsed with Merit d. 58% will gain University Entrance <p>2. Ethnicity achievement:</p> <ul style="list-style-type: none"> a. Maori: Total Achieved: 100% ; Achieved: 2; Merit: 0; Excellence: 1 b. Pasifika: Total Achieved: 100%; Achieved: 6; Merit: 2; Excellence: 1 c. NZ European: Total Achieved: 88%; Achieved: 7; Merit: 5; Excellence: 2 	<p>1. 90.6% (29 students) gained NCEA Level 3 compared to 70.4% nationally.</p> <ul style="list-style-type: none"> a. 96.9% (31 students) of Year 13 gained NCEA Level 2. b. 25% gained excellence endorsement. Target met. c. 12.5% gained merit endorsement. Target not met. d. 46.9% (15 students) gained UE. Similar to national statistics. Male statistics were much lower (20%) Target not met while Female stats were a higher (59.1%). Target met. <p>2. Ethnicity Achievement:</p> <ul style="list-style-type: none"> a. Maori: 100% (4 students) compared to 58.4% nationally. <ul style="list-style-type: none"> i. Achieved: 2 students (50%) Target met. ii. Merit: 1 student (25%) iii. Excellence: 1 student (25%) Target exceeded b. Pacific: 100% (8 students) compared to 64.7% nationally. <ul style="list-style-type: none"> i. Merit: 1 student (12.5%) ii. Excellence: student (12.5%) Target not quite met. c. NZ European: 88.2% (15 students) compared to 73.1% nationally. Target met. <ul style="list-style-type: none"> i. Achieved: 9 students (52.9%) ii. Merit: 2 students (11.7%) iii. Excellence: 4 students (23.5%) Target basically met
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	<p>d. Asian: Total Achieved: 100%; Achieved: 1; Merit: 0; Excellence: 1</p> <p>e. Other: Total Achieved: 100%; Achieved:1; Merit: 1; Excellence: 1</p> <p>3. 30 out of 31 will achieve their individual goals</p>	<p>d. Asian: 100% (2 students) compared to 76.1% nationally.</p> <p>i. Achieved: 1 student Target met.</p> <p>ii. Excellence: 1 student (50%) Target met.</p> <p>e. Other: 100% (1 student) compared to 70.2% nationally.</p> <p>i. Excellence: 1 student Target met.</p> <p>3. 29 out of 32 achieved some or all of the individual goals for 2021.</p>
<p>Analysis of Variance Year 13</p> <p>Year 13 had a solid year with a number of targets being met or almost being met. 91% of students gained NCEA Level 3 which was one student behind achieving the aspirational goal. 38% gained Merit or Excellence which was a pleasing result and just below the goal. A significant 92% percent of students achieved their personal goals, and again just missed achieving the goal. Two scholarships were achieved which indicated top students had the opportunity to go beyond what is normally offered in the classroom. One concern was the University Entrance pass rate (47%) which will require the Year Level Dean to be focussed on ensuring students are aware of what is required. At graduation all students were accounted for, the majority going to tertiary education.</p> <p>In conclusion it is always pleasing that you know each individual has left LAC knowing their next step of the journey. A cohort we can be proud of.</p>		
<p>Ethnicity Achievement Year 11-13</p>	<p>1. Overall achievement: 92% of Yr 11 - 13 will achieve NCEA</p> <p>a. Overall achievement of Merit and Excellence will total to 47%</p> <p>2. Maori Achievement:</p> <p>a. 100% of Year 11 to 13 will achieve NCEA</p> <p>b. 38% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence</p> <p>3. Pasifika Achievement:</p> <p>a. 95% of Year 11 to 13 will achieve NCEA;</p> <p>b. 32% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence</p>	<p>1. Overall achievement of Yr 11-13 - 91.7% Target basically met</p> <p>Merit and Excellence - 41.2% Target not met.</p> <p>2. Maori overall achievement:</p> <p>a. 100% of Year 11 to 13 achieved NCEA; Target met</p> <p>b. 25% of Year 11 to 13 achieved NCEA endorsed with Merit or Excellence Target not met.</p> <p>3. Pasifika Achievement:</p> <p>a. 95.7% of Year 11 to 13 achieved NCEA; Target met.</p> <p>b. 39.1% of Year 11 to 13 achieved NCEA endorsed with Merit or Excellence Target met.</p>

	<p>4. NZ European:</p> <ul style="list-style-type: none"> a. 88% will achieve NCEA across Year 11 to 13 b. 44% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence <p>5. Asian:</p> <ul style="list-style-type: none"> a. 87% will achieve NCEA across Year 11 to 13 b. 50% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence <p>6. Other:</p> <ul style="list-style-type: none"> a. 100% will achieve NCEA across Year 11 to 13 b. 86% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence 	<p>4. NZ European:</p> <ul style="list-style-type: none"> a. 82.2% achieved NCEA across Year 11 to 13 Target not met. b. 35.5% of Year 11 to 13 achieved NCEA endorsed with Merit or Excellence Target not met. <p>5. Asian:</p> <ul style="list-style-type: none"> a. 100% achieved NCEA across Year 11 to 13 Target met. b. 50% of Year 11 to 13 will achieve NCEA endorsed with Merit or Excellence <p>6. Other:</p> <ul style="list-style-type: none"> a. 100% achieved NCEA across Year 11 to 13 Target met. b. 62.5% of Year 11 to 13 achieved NCEA endorsed with Merit or Excellence Target met.
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Analysis of Variance Year 11-13

Year 11-13 had a solid year collectively 91.7% of students gaining NCEA, and the aspirational goal being 92%. This is an extremely pleasing result. Merit or Excellence is an area for continued growth but we are well ahead of historical figures. 41% of students gained Merit or Excellence and the goal was 47%. The school has become more comfortable with higher aspirations.

Girls outperformed boys, which is what was expected based on previous results. It has been our experience that girls enter LAC ahead of the boys and that this gap is often maintained. It does beg the question how we might be able to close that gap.

100% of Maori, 96% of Polynesian and 82% of European students gained NCEA at their respective levels. Numbers in ethnic cohorts are not large but there is no denying the numbers. National figures are; Maori 64%, Polynesian 71% and European 78%. It is important to note that our retention rates are also higher than national averages but will have decreased with our 2021 Year 12 cohort. A number of Year 12's left for UCOL, employment and apprenticeships.

Longburn Adventist College

Statement of Kiwi Sport Funding

For the year ended 31 December 2021

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2021, the school received a total Kiwi Sport funding of \$4,147 (excluding GST).

These funds were used to support a variety of sporting initiatives during the year.

We purchased gear, equipment and paid expenses for different sports as required.