

LANGBURN ADVENTIST COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 0191
Principal: Rosalind Burnett
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

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kheir Boutros	Presiding Member	Proprietor appointee	Nov-28
Rosalind Burnett	Principal	ex officio	
Dean Edwards	Trustees	Proprietor appointee	Nov-28
Pr. Adrian Webster	Trustees	Proprietor appointee	Nov-28
Maria Henry	Trustees	Proprietor appointee	Nov-28
Stewart Fata	Trustees	Proprietor appointee	Sept-25
Katie Brothwell	Parent Representative	Elected	Sept-28
Jonathan Howard	Parent Representative	Elected	Sept-28
Brian Lawrence	Parent Representative	Elected	Sept-28
Clinton Bismark	Parent Representative	Elected	Sept-28
Tracie Maffeo	Parent Representative	Elected	Sept-28
Stephanie Ngarepa	Staff Representative	Elected	Sept-28
Johan Pecho	Student Representative	Elected	Sept-26
Cushana Warren-Peu	Student Representative	Elected	Sept-25

LONGBURN ADVENTIST COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Students' Progress and Achievement
	Te Tiriti o Waitangi
	Statement of Compliance with Employment Policy
	Kiwisport
	Independent Auditor's Report

Longburn Adventist College Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Khair Boutros

Full Name of Presiding Member

Rosalind Burnett

Full Name of Principal

[Signature]

Signature of Presiding Member

Rosalind Burnett

Signature of Principal

28/05/2026

Date

28/05/2026

Date

[Signature]

Longburn Adventist College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	4,004,782	3,492,867	3,920,913
Locally Raised Funds	3	489,346	491,285	492,140
Use of Proprietor's Land and Buildings		268,743	266,106	268,743
Interest		52,385	50,000	74,306
Gain on Sale of Property, Plant and Equipment		243	0	0
Total Revenue		4,815,499	4,300,258	4,756,102
Expense				
Locally Raised Funds	3	191,309	120,360	183,061
Learning Resources	4	3,402,072	2,964,686	3,077,089
Administration	5	536,111	587,540	588,071
Interest		4,305	3,500	4,296
Property	6	604,619	573,700	612,264
Other Expenses	7	15,942	0	0
Loss on Disposal of Property, Plant and Equipment		0	0	25,909
Total Expense		4,754,358	4,249,786	4,490,690
Net Surplus / (Deficit) for the year		61,141	50,472	265,412
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		61,141	50,472	265,412

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,628,652	1,628,652	1,326,851
Total comprehensive revenue and expense for the year		61,141	50,472	265,412
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		44,267	44,267	36,389
Contribution - Te Mana Tūhono		57,918	0	0
Equity at 31 December		1,791,978	1,723,391	1,628,652
Accumulated comprehensive revenue and expense		1,641,978	1,573,391	1,478,652
Reserves		150,000	150,000	150,000
Equity at 31 December		1,791,978	1,723,391	1,628,652

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	484,648	401,151	308,750
Accounts Receivable	9	288,397	240,000	281,094
GST Receivable		16,403	10,000	11,446
Prepayments		14,911	2,000	8,245
Investments	10	900,000	1,000,000	950,000
		<u>1,704,359</u>	<u>1,653,151</u>	<u>1,559,535</u>
Current Liabilities				
Accounts Payable	12	397,703	335,000	349,696
Revenue Received in Advance	13	121,744	70,000	76,039
Provision for Cyclical Maintenance	14	38,001	51,909	46,504
Finance Lease Liability	15	24,611	24,286	24,307
		<u>582,059</u>	<u>481,195</u>	<u>496,546</u>
Working Capital Surplus/(Deficit)		1,122,300	1,171,956	1,062,989
Non-current Assets				
Property, Plant and Equipment	11	750,626	688,323	706,323
		<u>750,626</u>	<u>688,323</u>	<u>706,323</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	74,034	131,490	111,895
Finance Lease Liability	15	6,914	5,398	28,765
		<u>80,948</u>	<u>136,888</u>	<u>140,660</u>
Net Assets		<u>1,791,978</u>	<u>1,723,391</u>	<u>1,628,652</u>
Equity		<u>1,791,978</u>	<u>1,723,391</u>	<u>1,628,652</u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,233,859	1,292,867	1,440,707
Locally Raised Funds		318,512	361,100	322,226
International Students		218,044	172,731	157,183
Goods and Services Tax (net)		(4,957)	1,446	11,179
Payments to Employees		(643,772)	(775,786)	(761,822)
Payments to Suppliers		(939,805)	(861,231)	(945,668)
Interest Paid		(4,305)	(3,500)	(4,296)
Interest Received		50,303	50,000	77,561
Net cash from/(to) Operating Activities		227,879	237,627	297,070
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(131,106)	(130,000)	(318,745)
Purchase of Investments		0	(50,000)	0
Proceeds from Sale of Investments		50,000	0	200,000
Net cash from/(to) Investing Activities		(81,106)	(180,000)	(118,745)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,267	44,267	36,389
Finance Lease Payments		(15,142)	(9,493)	(10,080)
Funds Administered on Behalf of Other Parties		0	0	(6,395)
Net cash from/(to) Financing Activities		29,125	34,774	19,914
Net increase/(decrease) in cash and cash equivalents		175,898	92,401	198,239
Cash and cash equivalents at the beginning of the year	8	308,750	308,750	110,511
Cash and cash equivalents at the end of the year	8	484,648	401,151	308,750

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

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



Longburn Adventist College

Notes to the Financial Statements

For the year ended 31 December 2025

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 statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the 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 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. Future operating lease commitments are disclosed in note 20.

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 Proprietor. 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. 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 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) 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.

e) 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.

f) 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.

g) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.



h) 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	2–10 years
Information and Communication Technology	3–10 years
Motor Vehicles	5–10 years
Textbooks	3–8 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	8 years

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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.

j) 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.



k) 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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international and domestic 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 are earned.

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

m) Funds Held in Trust

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

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

n) 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 sites 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, the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition.

The School carries out painting maintenance of the whole School over a 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.

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

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,061,557	1,076,127	1,047,387
Teachers' Salaries Grants	2,747,246	2,200,000	2,452,542
Ka Ora, Ka Ako - Healthy School Lunches Programme	172,416	185,640	355,694
Other Government Grants	23,563	31,100	65,290
	<u>4,004,782</u>	<u>3,492,867</u>	<u>3,920,913</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	96,280	101,064	93,538
Fees for Extra Curricular Activities	77,173	119,580	78,937
International Travel	76,187	0	79,300
Fundraising and Community Grants	3,364	8,700	5,026
Other Revenue	78,448	89,210	98,550
International Student Fees	157,894	172,731	136,789
	<u>489,346</u>	<u>491,285</u>	<u>492,140</u>
Expenses			
Extra Curricular Activities Costs	100,405	107,010	101,813
International Travel	76,196	0	65,303
Fundraising and Community Grant Costs	2,433	0	4,472
International Student - Employee Benefit - Salaries	1,526	0	0
International Student - Other Expenses	10,749	13,350	11,473
	<u>191,309</u>	<u>120,360</u>	<u>183,061</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>298,037</u>	<u>370,925</u>	<u>309,079</u>

During the year ended 31 December 2025, 10 students and 3 staff members went to Japan for an art, cultural and personal growth experience.

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	136,148	181,400	116,354
Information and Communication Technology	61,587	8,400	7,961
Employee Benefits - Salaries	3,024,079	2,585,786	2,797,759
Staff Development	26,303	36,600	20,649
Depreciation	152,623	148,000	133,978
Other Learning Resources	1,332	4,500	388
	<u>3,402,072</u>	<u>2,964,686</u>	<u>3,077,089</u>



5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	15,841	9,000	15,238
Board Fees and Expenses	9,105	5,000	5,863
Other Administration Expenses	125,185	170,240	94,716
Employee Benefits - Salaries	206,663	204,000	195,916
Insurance	2,647	3,100	2,826
Service Providers, Contractors and Consultancy	4,400	5,000	4,900
Ka Ora, Ka Ako - Healthy School Lunches Programme	172,270	191,200	268,612
	536,111	587,540	588,071

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	7,438	8,100	7,625
Cyclical Maintenance	7,325	25,000	57,345
Heat, Light and Water	76,364	77,000	67,246
Rates	10,619	11,000	9,435
Repairs and Maintenance	71,764	65,000	72,746
Use of Land and Buildings	268,743	266,100	268,743
Employee Benefits - Salaries	142,463	103,000	113,040
Other Property Expenses	19,903	18,500	16,084
	604,619	573,700	612,264

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Other Expenses

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Loss on Uncollectable Accounts Receivable	15,942	0	0
	15,942	0	0

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	484,648	401,151	308,750
Cash and cash equivalents for Statement of Cash Flows	484,648	401,151	308,750

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

Of the \$484,648 Cash and Cash Equivalents \$115,717 is subject to restrictions for the following reasons:

- \$115,717 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.



9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	9,254	10,000	49,280
Receivables from the Ministry of Education	13,097	0	6,358
Allowance for impairment of receivables	(4,676)	(10,000)	(22,129)
Interest Receivable	28,367	25,000	26,285
Teacher Salaries Grant Receivable	242,355	215,000	221,300
	<u>288,397</u>	<u>240,000</u>	<u>281,094</u>
Receivables from Exchange Transactions	32,945	25,000	53,436
Receivables from Non-Exchange Transactions	255,452	215,000	227,658
	<u>288,397</u>	<u>240,000</u>	<u>281,094</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	900,000	1,000,000	950,000
	<u>900,000</u>	<u>1,000,000</u>	<u>950,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	337,968	58,258	0	0	(53,429)	342,797
Information and Communication	140,503	129,570	0	0	(57,145)	212,928
Motor Vehicles	169,597	0	0	0	(17,579)	152,018
Textbooks	303	145	0	0	(342)	106
Leased Assets	49,738	2,513	(1,016)	0	(22,887)	28,348
Library Resources	8,214	7,455	0	0	(1,241)	14,429
	<u>706,323</u>	<u>197,941</u>	<u>(1,016)</u>	<u>0</u>	<u>(152,623)</u>	<u>750,626</u>

The net carrying value of furniture and equipment held under a finance lease is \$28,348 (2024: \$49,738)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	834,672	(491,875)	342,797	776,414	(438,446)	337,968
Information and Communication	708,138	(495,210)	212,928	578,568	(438,065)	140,503
Motor Vehicles	198,012	(45,994)	152,018	198,012	(28,415)	169,597
Textbooks	85,211	(85,105)	106	85,066	(84,763)	303
Leased Assets	82,528	(54,180)	28,348	82,829	(33,091)	49,738
Library Resources	21,725	(7,296)	14,429	14,270	(6,056)	8,214
	<u>1,930,286</u>	<u>(1,179,660)</u>	<u>750,626</u>	<u>1,735,159</u>	<u>(1,028,836)</u>	<u>706,323</u>



12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	116,068	75,000	65,349
Accruals	29,568	40,000	53,047
Employee Entitlements - Salaries	242,354	210,000	221,300
Employee Entitlements - Leave Accrual	9,713	10,000	10,000
	<u>397,703</u>	<u>335,000</u>	<u>349,696</u>
Payables for Exchange Transactions	397,703	335,000	349,696
	<u>397,703</u>	<u>335,000</u>	<u>349,696</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Student Fees in Advance	115,717	65,000	55,567
Other revenue in Advance	6,027	5,000	20,472
	<u>121,744</u>	<u>70,000</u>	<u>76,039</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	158,399	158,399	286,862
Increase/(decrease) to the Provision During the Year	7,325	25,000	64,613
Use of the Provision During the Year	(53,689)	0	(193,076)
Provision at the End of the Year	<u>112,035</u>	<u>183,399</u>	<u>158,399</u>
Cyclical Maintenance - Current	38,001	51,909	46,504
Cyclical Maintenance - Non current	74,034	131,490	111,895
	<u>112,035</u>	<u>183,399</u>	<u>158,399</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on quotations from an independent contractor.



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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	26,436	26,436	27,059
Later than One Year	7,223	7,223	31,496
Future Finance Charges	(2,134)	(3,975)	(5,483)
	<u>31,525</u>	<u>29,684</u>	<u>53,072</u>
Represented by			
Finance lease liability - Current	24,611	24,286	24,307
Finance lease liability - Non current	6,914	5,398	28,765
	<u>31,525</u>	<u>29,684</u>	<u>53,072</u>

16. 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.

The Proprietor of the School (NZSDA School Association Ltd) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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 2025 the Board contributed \$71,764 (2024: \$72,746) 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 2025 the Proprietor contributed to the Board through the North New Zealand Conference \$65,685 (2024: \$81,370). The amount of contribution is determined by the Proprietor.

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 2025 was \$0 (2024: \$0), the amount owing from the BOG to the Board was \$67,801 (2024: \$32,316).

The Board contributed \$9,000 (2024: \$9,000) 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.



Dean Edwards is a Board member and also owns Deacon Plumbing Limited. During the year the School contracted Deacon Plumbing to do maintenance. The total value of all transactions for the year was \$4,735 (2024: \$2,851) and no amount is outstanding as at balance date (2024: nil). Because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

Jonthan Howard is a Board member and also owns Construct-It Manawatu Limited. During the year the School contracted Construct-It Manawatu to do maintenance. The total value of all transactions for the year was \$0 (2024: \$4,106) and \$0 is outstanding as at balance date (2024: \$2,335). Because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,660	1,595
<i>Leadership Team</i>		
Remuneration	566,320	546,211
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	568,980	547,806

There are 11 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (6 members) committees both of which met 8 times. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	9	8
110 - 120	4	4
120 - 130	2	2
130 - 140	2	1
	17	15

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

18. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	0	0
Number of People	0	0



19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$21,732 (2024: \$28,871) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Furniture	\$ 21,732
Total	<u>21,732</u>

(b) Operating Commitments

As at 31 December 2025, the Board had the following operating commitments (2024: \$0).

(a) information technology services;

	2025 Actual	2024 Actual
No later than One Year	\$ 49,920	\$ 0
Later than One Year and No Later than Five Years	0	0
Later than Five Years	0	0
	<u>49,920</u>	<u>0</u>

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	484,648	401,151	308,750
Receivables	288,397	240,000	281,094
Investments - Term Deposits	900,000	1,000,000	950,000
Total financial assets measured at amortised cost	<u>1,673,045</u>	<u>1,641,151</u>	<u>1,539,844</u>

Financial liabilities measured at amortised cost

Payables	397,703	335,000	349,696
Finance Leases	31,525	29,684	53,072
Total financial liabilities measured at amortised cost	<u>429,228</u>	<u>364,684</u>	<u>402,768</u>

22. Events After Balance Date

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

23. Comparatives

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



Longburn Adventist College Statement of Variance 2025

Strategic Goal 1 (as per strategic plan)	(Curriculum) To provide ākonga with a local, engaging curriculum that is responsive to the school's culture and special character, is continually improved and enhances learning.
Annual Target/Goal:	Refreshed unit plans and school programmes bring about increased engagement of ākonga
What do we expect to see by the end of the year?	
<ol style="list-style-type: none"> Unit plans are refreshed and updated to include clear links to GROWTH (special character), Lit/Num, local curriculum and UDL. Teachers will have developed and implemented a plan for the updated Mathematics & Statistics Curriculum for Year 7 & 8. Teachers will be confident in evaluating e-asTTle writing. A plan for the special character focus of G.R.O.W.T.H - 'Godliness' was implemented school-wide. 	

Note: A traffic light system is used to show progress:

TRAFFIC LIGHT SYSTEM TO SHOW PROGRESS/COMPLETION	
	Completed
	In progress
	Action not started

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine these outcomes</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded our targets or not yet met them</i>	Planning for 2026 - where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan</i>
1. All teachers ensure that their unit plans are refreshed prior to the term	A repository was created for teachers to connect unit plans throughout the year. This created the means for faculty leaders and leadership to review and support staff.	Unit Plan Repository 2025	There are some teachers who are yet to update the repository. They are reminded by their faculty leads.	We need to consider where our resources are stored within a consistent system. Shared docs assist each teacher in their planning. It was suggested that all teachers need access to all subject folders so that they can

beginning, and are centrally accessible.					complete practice.
2. Unit plans reflect clear Lit/Num focus in all subjects		<p>Teachers were supported with 3 PLD sessions in Term 3 along with a TOD supported by Ben L (Evaluation Associates). Term Three:.</p> <p>It was identified that in Term One, most teachers were intentionally identifying areas of Lit & Num to focus on in their units. This was supported by a PLD in Term 1.</p> <p>In Term 2 there were 2 PLDs focused on numeracy across the curriculum and how to specifically include this in unit planning.</p> <p>Term One: Most teachers are intentionally identifying areas of Lit and Num to focus on in their units. We have had a one hour long PD session encouraging and explaining why this is important.</p>	<p>Unit Plan Repository 2025</p> <p>Staff are intentionally considering numeracy questions to ask students that are relevant to their classroom content.</p> <p>After observing teachers were using different Literacy models for writing, leadership called for a consistent approach by all teachers - hence, the PEC paragraph model for writing.</p> <p>There was a marked increase in the readiness of students for the CAA literacy, with teachers more confident in getting students ready for the assessment.</p>		The AP will use a checklist system to manage the central location of resources and where support is needed for incorporating numeracy and literacy.
3. A Year 7 & 8 Mathematics curriculum is developed		<p>Term 3: PLD/resources being used. Kahui Ako PD attended by SJo, INa and RPa</p> <p>Term Two: Teachers were gaining confidence with the new curriculum and the new resources. Staff had 2 PD days with the Kahui Ako and MOE dedicated to the new Maths & Statistics Curriculum. Unit plans were put in the Repository.</p> <p>Term One: Maths teachers of Y7&8 were working on the new programme and were enjoying the new resources.</p>	Year 7 and 8 Maths units have been systematically developed through the year to reflect the new curriculum.		Year 7 & 8 will have separate classes in 2026 - so unit planning will be able to reflect each year level.
4. Writing coordinator to engage in e-asttle PD and work with Y7-10 teachers to understand & implement e-asttle		<p>Not met.</p> <p>Students in Y7 & 8 participated in one writing assessment in Term 4.</p>	LAC Achievement Report page 10-12 Results for e-asttle writing Year 7 & 8	<p>In Term 1, there were no spaces in the writing workshops offered by the MOE.</p> <p>In Term 2: the Government announced a new assessment tool, SMART, would be introduced in Term 4, so we decided to not progress writing e-asttle training.</p> <p>Term 3: We had some internal training to equip Y7 & 8 teachers to assess e-asttle writing. They administered the writing test in Term 4.</p> <p>The SMART tool was not introduced in Term 4 by the MOE.</p>	<p>IN 2026, engage with any leadership training for the SMART tool. In the meantime, continue with e-asttle writing.</p> <p>Aim to widen the scope of e-asttle writing to Y9-10 as well.</p>

writing assessment tool					
5. Through the school programs and in classes, Godliness (part of GROWTH - special character) will have a clear focus		<p>The target was met.</p> <p>A calendar for the theme, Godliness was created and linked to the week plan. The chaplain, SLt and roll mark teachers had access to resources for roll mark time and assemblies.</p> <p>Students reported an understanding of the Godliness theme.</p>	<p>GROWTH resources Year Calendar</p> <p>2025 worship focus Term One</p>	<p>Most teachers responded positively to having a structured focus for special character and how it was disseminated through the school programme..</p>	<p>Continue the special character focus in 2026 with 'R' - rich relationships (part of the acronym G.R.O.W.T.H</p>

Strategic Goal 2 (as per strategic plan)	Strategic Goal 2 (Engaging our ākongā) To provide ākongā with a positive, quality, inclusive education that meets their individual needs and to provide support and challenge for all so that they have a strong sense of belonging and connection to the school.
Annual Target/Goal:	Students will increase attendance towards 90% or more and show raised achievement in the corequisites-reading, writing and numeracy for NCEA.
What do we expect to see by the end of the year?	
<ol style="list-style-type: none"> 1. Students will attend school 90% or more throughout the year. 2. All NCEA Level 1 students will gain the NCEA Level 1 Co-requisites (Reading, Writing and Numeracy). 3. GATE students have had opportunities to raise their achievement. 	

Actions	What did we achieve? ?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 - where to next?
1. Clear processes are promptly followed for students under 80% attendance.	<p>The DP worked with Deans, roll mark teachers and teachers. In Term One the focus was on all marked attendance having attendance codes added - to eliminate the ? (unknown attendance). This was supported by the office being trained to edit codes in a timely manner as up-to-date reasons for absences came in. The focus later in the year was reducing the number of ? for absences.</p> <p>In Term 2-3, a weekly report was sent to parents that included attendance information. This improved parent communications regarding absences.</p> <p>Teachers/Deans having consequences for 'lates' helped to improve punctuality.</p> <p>Term 3-4: Students show raised awareness of the 90% goal for overall attendance and incentives are motivating some. Consequences for lates is improving punctuality and reducing recorded 'lates.' Weekly reporting to parents is raising accountability. Deans are still following up a lot of ?. Further upskilling of subject teachers for their accountability in following up ? was needed. For students below 80% attendance, individual plans have been implemented. These have included parent/whanau meetings with the</p>	<p>Term 2 Attendance Data 2025</p> <p>Principals Reports contained attendance data and summaries.</p> <p>Everyday Matters Attendance Reports for Term 1, 2, 3 and 4 (received Feb 2025)</p>	Having attendance as a regular feature with staff and students ensured improvement in follow up of absences.	<p>We need to support students/whanau to reduce chronic absentees to regular school attendance.</p> <p>Put into practice the Attendance Management Plan to incorporate the steps taken to follow up absences and supports that can be put in place to improve attendance.</p> <p>Call back day training sessions to train staff about the processes for attendance - including school wide time.</p>

		<p>DP/Deans, attendance services support.</p> <p>Term One: All marked attendance have attendance codes next to them.</p>			
2. Certificate and reward for recognition of students above 90% attendance.		<p>Target met.</p> <p>Promoting regular attendance and rewarding those who had over 90% attendance demonstrated to other students the value of being at school.</p> <p>We had an increase in regular attenders and a reduction of irregular attendees.</p>	<p>Term 4: An incentive was implemented with the Ice-cream truck delivering ice-creams for those with 90% or above attendance. This was well received.</p> <p>Term Two: Students with attendance 95%+ went into the draw to win \$15 subway cards. 5 handed out in Term 2.</p>		Continue a reward system as the students respond really well to it.
3. Teachers will participate in Literacy/Numeracy PLD to accelerate achievement in corequisite reading, writing and numeracy.		<p>Target met.</p> <p>Teachers had raised awareness and gained confidence in implementing literacy and numeracy tasks school-wide.</p> <p>We had raised levels of achievement in the CAAs for Year 11-12 which resulted in raised NCEA achievement rates compared to the previous year.</p> <p>E-astle results showed some accelerated achievement in Year 7-9 in particular for literacy.</p>	<p>Term 3: TOD with Ben 11/8. Online check-in with Ben</p> <p>Term Two: Numeracy PD session x2 for staff - looked at what assessments look like. Face to face session with Ben</p> <p>Term One: Lit/Num Te Manu Karere Iris (Numeracy Co-ordinator) and Rachel (Literacy Co-ordinator) have had sessions with Ben Laybourn from the MOE to track, monitor and prepare students for the Co-requisites. A plan was developed and is being implemented to support student engagement and to prepare them to sit the corequisites assessments.</p>		Focus on Numeracy in 2026 as junior data indicates the need to build efficacy with teaching and learning.
4. GATE and excellence students are provided with opportunities to enrich their programme.		<p>Target met.</p>	<p>Some curriculum areas reported including enrichment experiences for students such as:</p> <p>Term 3: Jimmy Carter Quiz; Chess Tournament; Connect 4 Tournament</p> <p>Level 1 student doing level 2 assessments in Art.</p> <p>Students representing school or rep nationally - volleyball, rugby,</p>	<p>While there were some activities included in the school programme, there have been some discrepancies in how teachers identify GATE students or those needing enrichment in their programme.</p>	We need to consider putting this back into subject areas.

Strategic Goal 3 (as per strategic plan)	(Te tiriti o Waitangi) To ensure that te reo Māori and te Ao Māori is meaningfully embedded in the culture and tikanga of the school.
Annual Target/Goal:	Increase the use of te reo around the school and integrate te ao māori across the school
What do we expect to see by the end of the year?	
<ol style="list-style-type: none"> 1. That the community has been involved in regular consultation. 2. That signage has been updated to show te reo Māori. 3. Increased confidence of staff in using te reo Māori. 4. Develop and implement a PGC Plan that meets teacher's councils expectations, with a particular focus on #1: Te Tiriti o Waitangi 	

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 - where to next?
1. The property committee develops signage for the main areas of the school to include te reo Māori.	Not actioned.		Will need SLT to drive the property committee to complete this task.	Have new signage that incorporates Te Reo Maori labels for main areas in the school installed.
2. Each staff member is encouraged to present their pepeha/mihi mihi during the year	Senior leadership and some staff showed increasing confidence in presenting their pepeha. Some staff incorporated their pepeha into a morning worship with visuals to support it. Te Reo Maori can be heard a bit more in the school as a result.	Term Three: 3 more staff members presented their pepeha Term Two: Staff have had the opportunity to meet with Nathan Riki, an PD provider for Te Reo. He has worked with many staff to help them with pronunciation and construction of their mihimihi/pepeha. Term One: Apart from SLT this has not happened yet although staff are making plans to.	While some staff have embraced the challenge, others have not had the opportunity or been given the opportunity to share.	Provide opportunities for teachers to share their mihimihi/pepeha.
3. Develop and implement a PGC plan.	Target met. We reviewed how we do our PGC plan with teacher input. Part of this was to review the professional standards and develop an understanding of what they look like at LAC. This resulted in a refreshed template to use. PGC became part of our Thursday PLD focus through the year.	Teachers completed a PGC and shared documentation with AP Curriculum and the Principal.		2026 - incorporate 2026 professional standards.

Annual Target/Goal:	A strategic plan is developed for 2026 to 2028 in consultation with the school community.
What do we expect to see by the end of the year?	
<ol style="list-style-type: none"> 1. A documented strategic plan for 2026 - 2028. 2. A range of opportunities are provided to get feedback from the school community. 	

Actions		What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 - where to next?
1. A Hui/Fono is held to collect feedback from whanau about the needs of Maori/Pasifika students (including the leaver profile, special character, safe school etc).		<p>Term Two: We held a parent meeting on 21st May and collected feedback.</p> <p>Term One: A term one fono/hui was held on 12th March in the caf at 6.00pm - 7.30pm. There was pot-luck and food provided. The invite went out late and there was poor attendance by whanau/parents. A good number of pasifika/maori students were in attendance so we had 3 groups providing feedback.</p>		<p>While we have collected some feedback, the MOE have moved the renewal of a strategic plan to 2027.</p>	<p>The Board wish to continue collecting feedback from parents.</p> <p>We could spend more time collecting student voice, particularly in term one.</p> <p>A refreshed strategic plan is ready to be implemented in 2026.</p>
2. Run a parent consultation meeting to get fresh ideas for the vision (leaver profile, special character focus, curriculum, subject offerings, attendance, safe school - bullying/harassment, social media and other themes).					
3. Collect student voice					
4. Collect boarding student/parent voice					
5. Run a Hui/Fono for final feedback					
6. Work with external support to synthesize all the feedback into a refreshed strategic plan.					

ACHIEVEMENT TARGETS 2026				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2026 - where to next?
<p>Year 7-10 Achievement:</p> <p>Year 7 - 10 students will achieve at or above the national mean in literacy and numeracy.</p> <p>Gender and Ethnicity data will show students achieving at or above the national mean in literacy and numeracy.</p>	<p>Year 7-10 Literacy</p> <ul style="list-style-type: none"> ● Y7: Target met - 4B ● Y8: Target not met - 4B (1 sub level below) ● Y9: Target not met - 4P (1 sub level below) ● Y10: Target not met - 4P (1 sub level below) <p>Year 7-10 Numeracy</p> <ul style="list-style-type: none"> ● Y7: Target not met 3{ (1 sub level below) ● Y8: Target not met (2 sub levels below) ● Y9: Target not met (1 level below) ● Y10: Target not met 4B (1 level below) <p>Gender data: Girls Reading: Y7: 1 sublevel below Y8: At the level Y9: At the level Y10: At the level</p> <p>Gender data: Girls Numeracy Y7: 1 sub level below Y8: 2 sub levels below Y9: 2 sub levels below Y10: 2 sub levels below</p> <p>Gender data: Boys Reading: Y7: Above the level (4P) Y8: 1 sub level below Y9: 2 sub levels below Y10: 1 level below</p> <p>Gender data: Boys Numeracy Y7: 1 sub level below Y8: 2 sub levels below Y9: 2 sub levels below Y10: 2 sub levels below</p> <p>Maori Akonga: Literacy/Numeracy Y7: 2 sublevels below/1 level below</p>	<p>LAC Achievement Report 2025 page 1-15</p> <p>Principal Reports to the SB.</p> <p>Actions: The DP worked with Year level Deans, roll mark teachers to strengthen goal setting. This included Year level deans meeting with students to co-construct student report comments - including achievement goals. Teachers reviewed NCEA progress in staff meetings and SLT regularly reviewed data.</p>	<p>Some students require extra support as they are well below the expected level of achievement. The context is as follows:</p> <ol style="list-style-type: none"> 1. Year 7 Reading: 4/19 students were well below the expected level (at level 2). 1 of these made gains of 6 sub levels to 4P (excellent progress). 2. Year 7 Math: 2 were well below (level 2) 3. Year 8 Reading: 11/24 were well below the expected level (level 2-3) 4. Year 8 Math: 8 were well below in math. 5. Year 9 Reading: 4/ 34 were well below (level 2-3) 6. Year 9 Math: 17 were well below (level 2-3). This reduced to 15 by the end of the year. 7. Year 10 Reading: 13/27 were well below (level 2-3) 8. Year 10 Math: 21/ 35 were well below (level 2-3). <p>There were some good gains in achievement moving one level or more in achievement - ie, 3 or more sublevels):</p> <ol style="list-style-type: none"> 1. Year 7 Reading: 6/19 students 2. Year 7 Math: 3/19 students 3. Year 8 Reading: 5/24 students 4. Year 8 Math: 1/ 24 students 5. Year 9 Reading: no students 6. Year 9 Math: 8 students 7. Year 10 Reading: 3 students 8. Year 10 Math: 4 students 	<p>Data indicates that for literacy, some students are making progress (eg: movement of 3 sublevels in the year). In numeracy this is not consistent gains across most year levels.</p> <p>We need more of a focus in 2026 on the teaching and learning of Mathematics and Numeracy in order to shift achievement.</p> <p>We will consider external PLD to assist us develop leadership in curriculum and raising achievement along with a focus on</p> <p>We will split Year 7& 8 for core subjects to enable teachers to deliver explicit teaching to each year level and narrow the focus of differentiation.</p> <p>Suggest an achievement focus on students at level 2-3 of the curriculum (well below) to raise their achievement of at least 3 sublevels.</p>

<p>Year 9 Maori students will accelerate their achievement towards the national mean for literacy and numeracy.</p>	<p>Y8: 1 sublevel below / 1 level below Y9: 1 sub level below / nearly 2 levels below Y10: 1 sub level below / 4 sublevels below</p>			
<p>NCEA Achievement Target: For all Year 11-13 Students who are entered for a full programme and complete the year at LAC:</p> <p>Achieve at or above the national mean:</p> <ol style="list-style-type: none"> 1. Level 1: 70% 2. Level 2: 77.5% 3. Level 3: 68.2% 	<p>Year 11 - NCEA Level 1: The target of 70% was exceeded with 74% gaining Level 1. This was above the national mean (72%) and above equity band (69%).</p> <p>Year 12 - NCEA Level 2 The target was achieved. The LAC result of 77.5% gaining Level 2 is above the target (72.7%) and even above the equity index mean of 75%.</p> <p>Year 13 - NCEA Level 3 68% gained NCEA level 3 - within 2% of the national mean and 3% below the equity mean. Data including international students and not counting ESOL students who were not enrolled in a full NCEA programme, 85% gained NCEA level 3 - exceeding national and equity means.</p> <p>UE result: 60% gained UE. This is well above the national mean (49.9%) and equity mean (41.5%).</p>	<p>LAC Achievement Report page 13-16</p>	<p>Advice and guidance for senior leadership to micro plan for getting students ready for assessments; Employing an external Maths teacher to assist with students in Nov/Dec in small groups to gain Achievement standard numeracy credits.</p> <p>The reason for the improved results in Year 11 and 12 is increased CAA achievement. A programme of support helped leadership and teachers learn how to get students ready for the assessments, use data.</p> <p>Without ESOL students NCEA Level 2 results were 83%. This is well above national stats.</p> <p>Year 13: ESOL students were included in the NZQA school data but were not involved in a full academic programme for level 2 and 3. The data also includes 2 leavers who left early Term 4 who did not complete a qualification but went on to employment. Without the ESOL students. Level 3 achievement was at 88%.</p> <p>UE results have improved due to a continual focus by an English teacher to track and ensure all students had the opportunity to</p>	<p>Focus on the Year 7-10 Mathematics teachers, the quality of teaching and learning and how preparation for CAAs is done.</p>

<p>Maori students experience raised achievement in NCEA Level 1-3 compared</p>	<p>Year 12: 57.1% (4/7) Slightly below national (64.2%) and equity data (68.4%).</p> <p>Year 13: 100% (1/1) achievement exceeding the national (61.5%) and equity mean (61.5%).</p> <p>UE Achievement: 100% (1/1)</p>			
<p>Students who are working towards a vocational pathway achieve in their alternative course</p>	<p>The majority of students achieved in vocational courses. For external courses, students who participated, achieved NCEA credits. STAR, GATEWAY, STP Achievement Report 2025</p> <p>For subjects offered at LAC: Hospitality:</p> <ol style="list-style-type: none"> Y11: 12 students gained between 9-15 credits with the majority achieving 15 credits. Y12: 17 students gained between 8-16 credits with the majority achieving 16 credits. Y13: Between 11-13 credits gained. <p>Building Construction:</p> <ol style="list-style-type: none"> Y11: 9 students gained 21 credits. Y12: 9 students gained between 21-27 credits. Y13: 13/15 students gained between 14-18 credits. 	<p>STAR, GATEWAY, STP Achievement Report 2025</p>	<p>Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded our targets or not yet met them</i></p> <p>We had a new person in charge of Careers, STAR/GATEWAY and STP Programmes. This has helped increase participation in short STAR courses. A team approach of the year level; Dean, Careers, and SLT were able to identify needs and locate relevant courses for students.</p>	<p>We would like to see students able to access more short courses off-site, particularly for students struggling with engagement in school.</p> <p>For 2026 we will focus on a school-wide approach to strengthen careers training, and getting work ready.</p>
<p>NCEA Level 1 Corequisite Targets:</p> <ol style="list-style-type: none"> Raise NCEA Level 1 corequisite achievement for numeracy - (58% achieved numeracy in Y11, 2024) in Y11 and 12. Maintain high achievement in 	<p>The numeracy target was achieved. 77% gained Numeracy CAA (this is 1% below national data). This was comparable to national means.</p> <p>We implemented a reporting system through the SMS to send weekly reports to parents from Term 2, week 1. This raised parent awareness of their children's progress and achievement.</p>	<p>Principals reports to the Board</p>	<p>A numeracy programme was implemented - providing homework tasks, some outside class tuition and in November a teacher was employed to run small group tuition to prepare students for achievement standard tasks that generated numeracy credits. This was overall successful.</p> <p>Y11-13 have been enrolled in an online classroom where they can work through numeracy concerts, sit practice assessments, and receive feedback.</p>	<p>Continue building leadership efficacy in identifying students who need support and in tracking CAA achievement.</p>

<p>Literacy corequisite (89% achieved literacy 2024)</p>	<p>The literacy target was achieved. 97% of Year 11 gained the CAA Literacy. This exceeded the national means.</p>		<p>Well received by parents, students engage well.</p> <p>Making numeracy and literacy a focus in teacher PLD kept the theme front and centre.</p>	
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Longburn Adventist College ACHIEVEMENT REPORT 2025

Index:

1. Junior Achievement Data and Progress Page 1 - 10
2. Year 11 - 13 NCEA Achievement Page 11 - 14

PROGRESS and ACHIEVEMENT YEAR 7 - 10 2025 Reading & Mathematics

Students were assessed early in Term One and again at the end of Term Three using the e-asTTle tool. Reading assessments were predominantly around Ideas and Processes and Strategies and Mathematics was predominantly Number Sense and Number Operations.

This analysis is looking at the data across the year levels, for individual students you need to look at the relevant spreadsheet ([2025 e-asTTle Results](#)).

Because of small numbers in some groups, data can be skewed by a high proportion of high learning needs students or alternatively by a high proportion of high achieving students.

Understanding -e-asttle results:

Expected curriculum level	Level	Sub-levels
Year 7	3	B (basic), P (proficient), A (advanced)
Year 8	4	B (basic), P (proficient) A (advanced)
Year 9	4	B (basic), P (proficient) A (advanced)
Year 10	5	B (basic), P (proficient) A (advanced)

Reading

Year 7

Year 7				
	Beginning of Year		End of Term 3	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1399	3B	1457	4B
Girls	1383	2A	1444	3A
Boys	1421	3P	1479	4P
Non-Maori & Pacific	1399	3A	1479	4P
Maori & Pacific	1378	2A	1410	3P
Maori	1367	2A	1422	3P
Pacific	1399	3B	1391	3B
National Mean	1430	3A	1447	4B

- The mean overall level for our Year 7 cohort was two sublevels behind the national mean at the beginning of the year and rose by three sublevels by the end of Term 3, and so is now the same as the national mean.
- The mean overall level for the Year 7 girls was three sublevels (equivalent to one curriculum level) below the national mean at the beginning of the year and rose by three sublevels to be one sublevel lower than the national mean at the end of Term 3.
- The mean overall level for the Year 7 boys was one sublevel below the national mean at the beginning of the year and rose by three sublevels, so at the end of Term 3 was one sublevel above the national mean.
- The mean overall level for the Year 7 Maori students was three sublevels (equivalent to one curriculum level) below the national mean at the beginning of the year and rose by two sublevels by the end of Term 3, which puts it at two sublevels below the national mean.
- The mean overall level for the Year 7 Pacific students was two sublevels below the national mean at the beginning of the year and there was no change by the end of Term 3. It is now three sublevels (one curriculum level) below the national mean.

Year 8

Year 8				
	Beginning of Year		End of Term 3	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1449	4B	1472	4B
Girls	1473	4B	1486	4P
Boys	1413	3P	1451	4B
Non-Maori & Pacific	1483	4P	1491	4P
Maori & Pacific	1414	3P	1449	4B
Maori	1411	3P	1471	4B
Pacific	1417	3P	1435	3A
National Mean	1462	4B	1489	4P

- The mean overall level for our Year 8 cohort was the same as the national mean at the beginning of the year, and there was no change at the end of Term 3, although the raw score did increase. The mean overall level is now one sublevel below the national mean.
- The mean overall level for the Year 8 girls tracked the same as the national mean.
- The mean overall level for the Year 8 boys was two sublevels behind the national mean at the beginning of the year and rose by two sublevels by the end of Term 3. It is now one sublevels below the national mean.
- The mean overall level for the Year 8 Maori students was two sublevels below the national mean at the beginning of the year and rose by two sublevels by the end of Term 3, which means it is now one sublevel below the national mean.
- The mean overall level for the Year 8 Pacific students was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains two sublevels below the national mean.

Year 9

Year 9				
	Beginning of Year		End of Term 3	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1479	4P	1494	4P
Girls	1501	4P	1523	4A
Boys	1452	4B	1458	4B
Non-Maori & Pacific	1495	4P	1510	4A
Maori & Pacific	1444	3A	1453	4B
Maori	1413	3P	1428	3A
Pacific	1482	4P	1484	4P
National Mean	1497	4P	1507	4A

- The mean overall level for our Year 9 cohort was the same as the national mean at the beginning of the year and remained the same at the end of Term 3. It is now one sublevel below the national mean.
- The mean overall level for the Year 9 girls was the same as the national mean at the beginning of the year and tracked the same as the national overall mean.
- The mean overall level for the Year 9 boys was one sublevel below the national mean at the beginning of the year and remained the same at the end of Term 3. It is now two sublevels below the national mean.
- The mean overall level for the Year 9 Maori students was three sublevels (one whole curriculum level) below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. This means it is still three sublevels below the national mean.
- The mean overall level for the Year 9 Pacific students was the same as the national mean at the beginning of the year and their mean remained the same at the end of Term 3. So it is now one one sublevel below the national mean.

Year 10

Year 10				
	Beginning of Year		End of Term 3	
Y10	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1466	4B	1490	4P
Girls	1503	4P	1553	4A
Boys	1438	3A	1443	3A
Non-Maori & Pacific	1494	4P	1502	3A
Maori & Pacific	1438	3A	1477	4P
Maori	1457	4B	1497	4P
Pacific	1413	3P	1458	4B
National Mean	1529	4A	1545	4A

- The mean overall level for our Year 10 cohort was two sublevels behind the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now one sublevel below the national mean.
- The mean for the Year 10 girls was one sublevel behind the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now the same as the national mean.
- The mean overall level for the Year 10 boys was three sublevels (one whole curriculum level) behind the national mean at the beginning of the year and remained the same by the end of Term 3. It is now still three sublevels (one whole curriculum level) below the national mean.
- The mean overall level for the Year 10 Maori students was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now one sublevel below the national mean.
- The mean overall level for the Year 10 Pacific students was four sublevels (more than one curriculum level) below the national mean at the beginning of the year and rose by two sublevels by the end of Term 3. It is now two sublevels below the national mean.

Mathematics

Year 7

Year 7				
	Beginning of Year		End of Year	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1451	3P	1477	3P
Girls	1435	3B	1463	3P
Boys	1478	3P	1500	3A
Non-Maori & Pacific	1471	3P	1502	3A
Maori & Pacific	1403	2A	1394	2A
Maori	1402	2A	1377	2P
Pacific	1404	2A	1421	3B
National Mean	1472	3P	1489	3A

- The mean overall level for our Year 7 cohort was the same as the national mean at the beginning of the year and remained the same by the end of Term 3. So it is now one sublevel below the national mean.
- The mean overall level for the Year 7 girls was one sublevel below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at one sublevel below the national mean.
- The mean overall level for the Year 7 boys tracked the same as the national mean.
- The mean overall level for the Year 7 Maori students was two sublevels below the national mean at the beginning of the year and decreased by one sublevel by the end of Term 3. It is now four sublevels below the national mean.
- The mean overall level for the Year 7 Pacific students was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at two sublevels below the national mean.

Year 8

Year 8				
	Beginning of Year		End of Year	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1468	3P	1487	3A
Girls	1478	3P	1500	3A
Boys	1455	3P	1470	3P
Non-Maori & Pacific	1493	3A	1517	4B
Maori & Pacific	1441	3P	1462	3P
Maori	1422	3B	1463	3P
Pacific	1463	3P	1461	3P
National Mean	1512	4B	1529	4P

- The mean overall level for our Year 8 cohort was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at two sublevels below the national mean.
- The mean overall level for the Year 8 girls was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at two sublevels below the national mean.
- The mean overall level for the Year 8 boys was two sublevels behind the national mean at the beginning of the year and remained the same at the end of Term 3. It is now three sublevels (one curriculum level) behind the national mean.
- The mean overall level for the Year 8 Maori students was three sublevels (one curriculum level) below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at three sublevels below the national mean.
- The mean overall level for the Year 8 Pacific students was two sublevels below the national mean at the beginning of the year and remained the same by the end of Term 3. It is now three sublevels (one curriculum level) below the national mean.

Year 9

Year 9				
	Beginning of Year		End of Year	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1473	3P	1495	3A
Girls	1479	3A	1515	4B
Boys	1467	3P	1470	3P
Non-Maori & Pacific	1493	3A	1521	4B
Maori & Pacific	1428	3B	1434	3B
Maori	1397	2A	1451	3P
Pacific	1452	3P	1417	2A
National Mean	1540	4P	1554	4A

- The mean overall level for the Year 9 cohort was three sublevels (one whole curriculum level) below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains three sublevels (one whole curriculum level) below the national mean.
- The mean overall level for the Year 9 was two sublevels below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It remains at two sublevels below the national mean.
- The mean overall level for the Year 9 boys was three sublevels (one whole curriculum level) behind the national mean at the beginning of the year and remained the same at the end of Term 3. It is now four sublevels below the national mean.
- The mean overall level for the Year 9 Maori students was five sublevels (almost two curriculum levels) below the national mean at the beginning of the year and rose by two sublevels by the end of Term 3. It is now four sublevels (more than a curriculum level) below the national mean.
- The mean for the Year 9 Pacific students was three sublevels (one whole curriculum level) below the national mean at the beginning of the year and decreased by two sublevels by the end of Term 3. It is now six sublevels (two curriculum levels) below the national mean. However, the numbers are small (5 students) and the mean is heavily influenced by the low score of one student with learning needs.

Year 10

Year 10				
	Beginning of Year		End of Year	
	Mean Overall Score	Mean Overall Level	Mean Overall Score	Mean Overall Level
All students	1485	3A	1512	4B
Girls	1500	3A	1529	4P
Boys	1475	3P	1493	3A
Non-Maori & Pacific	1496	3A	1518	4B
Maori & Pacific	1476	3P	1498	3A
Maori	1477	3P	1497	3A
Pacific	1474	3P	1499	3A
National Mean	1579	5B	1593	5B

- The mean overall level for our Year 10 cohort was four sublevels (more than one whole curriculum level) behind the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now three sublevels (one whole curriculum level) below the national mean.
- The mean overall level for the Year 10 girls was four sublevels (more than one curriculum level) behind the national mean at the beginning of the year and rose by two sublevels by the end of Term 3. It is now two sublevels behind the national mean.
- The mean overall level for the Year 10 boys was five sublevels (almost two whole curriculum levels) behind the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now four sublevels (more than one curriculum level) below the national mean.
- The mean overall level for the Year 10 Maori students and Year 10 Pacific students was five sublevels (almost two whole curriculum levels) below the national mean at the beginning of the year and rose by one sublevel by the end of Term 3. It is now four sublevels (more than one whole curriculum level) below the national mean.

Celebrations

- Year 7 cohort made very good gains and are now at the national mean for Reading.
- Year 7 boys made large gains in Reading and are now above the national mean.
- Year 8 & 9 girls are tracking the same as the national mean in Reading.
- Year 10 girls now at national level in Reading.
- Year 7 boys tracked the same as the national mean in Mathematics.
- Year 10 girls made good gains in Mathematics.

Concerns

- Year 7 & 8 Maori & Pacific students well below the national mean in Reading.
- Year 9 Maori students and Year 10 boys are one whole curriculum level behind in Reading.
- Year 7 Maori students' results in Mathematics fell and they are now more than one curriculum level behind the national mean.
- Year 8 Boys, Y8 Maori & Pacific students are one curriculum level behind in Mathematics.
- Year 9 cohort are one curriculum level behind in Mathematics.
- Year 9 Pacific students' results in Mathematics fell and they are now two curriculum levels below the national mean (result is heavily influenced by a student with learning needs).
- Year 10 cohort one curriculum level behind in Mathematics.

PROGRESS and ACHIEVEMENT YEAR 7 - 8 2025 - WRITING

Overall Writing Achievement Data 2025

YEAR 7		YEAR 8	
Achievement Category	17 students	Achievement Category	23 students
Well Above	4	Well Above	3
Above	1	Above	7
At	6	At	5
Below	4	Below	8
Well Below	2	Well Below	0

Gender Writing Achievement Data 2025

YEAR 7			YEAR 8		
Achievement Category	11 Female	6 Male	Achievement Category	13 Female	10 Male
Well Above	4 (36.4%)	1 (16.7%)	Well Above	2 (15.4%)	1 (10%)
Above	0	3 (50%)	Above	4 (30.8%)	3 (30%)
At	6 (54.5%)	2 (33.3%)	At	4 (30.8%)	1 (10%)
Below	1 (9.1%)	0	Below	3 (23.1%)	5 (50%)

Well Below	0	0	Well Below	0	0
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Maori Students Writing Achievement Date 2025

YEAR 7			YEAR 8		
Achievement Category	Number of students	%	Achievement Category	Number of students	%
Well Above	0		Well Above	1	20%
Above	0		Above	0	
At	4	100%	At	1	20%
Below	0		Below	3	60%
Well Below	0		Well Below	0	

Pakifika Students Writing Achievement Date 2025

YEAR 7			YEAR 8		
Achievement Category	Number of students	%	Achievement Category	Number of students	%
Well Above	1	33.3%	Well Above	1	14.3%
Above	1	33.3%	Above	4	57.1%
At	1	33.3%	At	0	
Below	0		Below	2	28.6%
Well Below	0		Well Below	0	

- 72.5% across both Year 7 (82.3%) and Year 8 (65.1%) are performing At or Above expected writing standards, with 22.5% achieving Well Above or Above.
- Year 7 students show higher overall success, with 82.3% achieving at or above expectations, compared to 65.1% of Year 8 students. Conversely, Year 8 has a higher proportion of students in the Below category (34.8%) compared to Year 7 (11.8%).
- Female students demonstrate stronger performance in the highest category (Well Above), accounting for 75% (6 out of 8) of all students who achieved this level across both year groups (4 in Year 7, 2 in Year 8).

- There is a pronounced achievement gap in Year 8, where 50% of male students are in the Below achievement category, compared to 23.1% of female students.
- Māori Achievement: 100% of the Year 7 cohort are achieving At the expected level, but 60% of the Year 8 cohort are Below the expected achievement level.
- Pasifika Achievement: Pasifika students show consistent high achievement, with 100% of the Year 7 group and 71.4% of the Year 8 group achieving at or above the expected level. This includes 57.1% of the Year 8 Pasifika students scoring in the Above category.

NCEA ACHIEVEMENT 2025

Year 10 NCEA Data:

1. Year 10 New NCEA Level 1 Corequisite Literacy
 - a. 8 out of 34 achieved the literacy requirements (24%)
 - b. Reading: 17 out 34 achieved reading (50%)
 - c. Writing: 14 out of 34 achieved writing (41%)
2. Year 10 New NCEA Level 1 Corequisite Numeracy
 - a. 10 out of 34 achieved the numeracy requirement (29%)
3. 7 out of 34 students achieved all 3 (21%).

Year 11 NCEA Level 1:

1. 29 out of 39 students (including 1 international student) achieved NCEA Level 1. This is a 74% achievement, which is above the national achievement (72%) , and above the equity band achievement (69%).
2. 1 out of 39 students gained an excellence endorsement, and 11 students gained a merit endorsement. Our merit endorsement rate is above the national achievement and improved on 2024 results, but excellence endorsement is below.
3. NCEA Level 1 literacy; 38 out of 39 year 11 students have gained Literacy, which is 97%, and well above both the national and equity band achievement.
4. NCEA Level 1 numeracy; 30 out of 39 students have gained Numeracy, which is 77%, and slightly below both the national and equity band achievement.

NCEA Level 1 (domestic) Percentages	LAC	National	School Equity Index Band
Overall achievement	74% (28/38)	72%	69%
Corequisite Literacy	97% (37/38)	78.8%	80.4%
Corequisite Numeracy	77% (29/38)	78.1%	78.4%
Male	88.9%	68.8%	64.7%
Female	60%	75.5%	72.5%
Asian	100%	77.3%	74.4%
European	72%	78.1%	73.1%
Maori	33.3%	61.1%	59.7%
Pacific	66.7%	54.5%	57.8%

Endorsement - Merit	35.7%	27.6%	21.4%
Endorsement - Excellence	3.6%	10.1%	5.6%

Year 12: NCEA Level 2

1. 31 out of 40 (77.5%) students gained NCEA Level 2. This does not include 3 international students. This compares to 72.7% nationally and 75% equity index data. Our domestic results were below other statistics but combined data (with international students) was at a similar level.
2. Endorsements: There were 5 Merit endorsements and 5 Excellence endorsements in Year 12. When including international student achievement, LAC is above the national data for Excellence endorsement, but below for Merit endorsement.
3. Other statistics:
 - a. NCEA Level 2 achievement is on par for national achievement, and slightly below equity index data.
 - b. Gender: Male achievement was well below national achievement, but female achievement was above.
 - c. Ethnicity:
 - i. Asian achievement is well above national achievement this year
 - ii. European achievement is at a similar level to other national data.
 - iii. Maori achievement is slightly below, and Pacific achievement is above national data.

NCEA Level 2 (domestic) Percentages	LAC	National	School Equity Index Band
Overall achievement	77.5% domestic 31/40 Plus 3 international	72.7%	75%
Male	66.7%	70.4%	71.3%
Female	84%	75.2%	78.5%
Asian	100%	71.6%	77.4%
European	72%	77.6%	78.3%
Maori	57.1%	64.2%	68.4%
Pacific	75%	64.5%	71%
UE Literacy (L2)	14/40 (35%)		

Read/Write)			
L1 Literacy/Numeracy	36/40		
Endorsement - Merit	17.2%	25.8%	18.1%
Endorsement - Excellence	13.8% (17.2% when including international students)	15.0%	9.2%

Year 13: NCEA Level 3

Note that we had 4 students in Y13 who were ESOL, and their goal was not NCEA. We also had 6 international students. 2 students left mid year, neither of whom had NCEA Level 3.

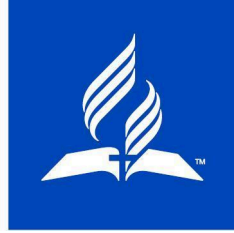
1. For domestic students, 68% of students achieved NCEA Level 3. 4 out of 6 international students achieved NCEA Level 3.
2. 1 domestic student gained excellence endorsement, and 2 domestic students and 1 international gained merit endorsement.
3. Gender: Male achievement was well below national achievement, but female achievement was above.

NCEA Level 3 (domestic) Percentages	LAC	National	School Equity Index Band
L3 Overall achievement	68% (17/25) 85% (22/28) When including internationals, and not counting ESOL student	70.4%	71.7%
Male	45.5%	67.4%	66.7%
Female	85.7%	73.5%	76.1%
Asian	55.6%	70.5%	73.7%
European	80%	73.5%	73.5%
Maori	100.0%	61.5%	61.5%
Pacific	62.5%	66.3%	73.9%
Endorsement - Merit	11.8%	26.9%	19.4 %
Endorsement - Excellence	5.9%	14.7%	10%

University Entrance Achievement

1. 19 out of 25 (76%) students gained UE (this includes the 3 international students).
2. Our results are above national results (49.9%) and school equity index band results (41.5%).
3. The domestic only result is 60% of students achieving UE, which is above the national and equity band achievement.
4. All other statistics were above for UE, which is a great result.

UE Percentages	LAC	National	School Equity Index Band	International LAC
All students	60%	49.9%	41.5%	4/6
Male	36.4%	43.4%	31.4%	4
Female	78.6%	56.2%	50.7%	
Asian	55.6%	57.0%	49.7%	
European	70.0%	54.8%	42.9%	
Maori	100%	31.9%	27.3%	
Pacific	37.5%	33.4%	41.5%	4



**Longburn Adventist College
Te Tiriti of Waitangi Report 2025**

This report details how Longburn Adventist College gave effect to Te Tiriti o Waitangi in 2025.

We confirm the following:

1. That we worked to ensure that our plans, policies and local curriculum reflect local tikanga Māori, matauranga Māori and te ao Māori by:
 - a. Curriculum development intentionally includes mataranga Maori and where appropriate valuing Maori perspectives and knowledge.
 - b. These points are part of school culture:
 - i. Kaiako participated in 2 PLD sessions per term on the Whakapapa of Te Mātaiaho. This has been used to compare and make connections between our own school vision and direction and Te Mātaiaho. Teaching planning is showing these connections.
 - ii. School events such as meet and greet with all whanau at the beginning of the year, mihi whakatau for a visiting primary school (Wellington SDA).
 - iii. continuing with the Tohu system of rewards for PB4L with more transparency for students.
 - iv. Some home visits were done with Māori whanau to assist with student engagement and whanau connection with the school.
 - v. Kaiako participated in 2 sessions through the year with Nathan Riki, a cultural capability consultant to ensure we included matauranga maori contexts within our classroom plans
 - vi. Kaiako were given support to write their individual pepeha or mihimihi.
 - vii. Some staff have presented their pepeha publicly.
 - viii. Use whakatauki in school programs.
2. That we took all reasonable steps to make instruction available in tikanga Maori and te reo Maori by:
 - a. employing a .44 FTTE teacher for Year 7-10 Te Reo Maori.
 - b. Year 7 & 8 Te Reo Maori is a compulsory subject.
 - c. In Year 9, all students do a rotation of Te Reo Maori and it is an option subject in Year 10.
 - d. We offer Kapahaka every second Wednesday during period 5 class time. A tutor was employed to teach poi and compose waiata and school haka.
 - e. Noho Marae were run at Paranui Marae and school. The focus of these events was to learn new content and build whanaungatanga.

3. That we achieved equitable outcomes for Māori students by:
 - a. Having achievement targets and tracking achievement of Māori ākonga in Year 7 - 10 (through e-asttle testing). This showed us that:
 - b. Year 7 & 8 reading, writing and mathematics curriculum used structured approaches. In Reading, Māori students mean results in e-asttle data showed positive shifts. The Steps Web programme for Year 7 & 8 gave a structured literacy approach and filled gaps in learning for Māori students.
 - c. In Numeracy, Maori overall mean was 2 to 3 sub levels below the national mean and the beginning of the year and in year 7 & 8 made some gains. Further work in Year 9 and 10 is needed to accelerate progress.
 - d. Engaging in PLD to strengthen systems to support students to achieve the CAA numeracy and literacy. This was done through smaller group learning and offering time outside the usual timetable for tuition. This resulted in raised results in the CAAs for 2025.
 - e. Setting achievement targets for Māori students in Year 11-13 in the annual plan and reporting on them in the final report. Year 13 Māori students achieved above the national mean and school equity index band in NCEA Level 3 and also UE (100%).
 - f. providing tailored pastoral support with the use of the Engage programme facilities by the Highbury Whanau Centre has resulted in raised attendance and engagement in school.

Longburn Adventist College
Statement of Compliance with Employment Policy
Annual Report 2025

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>The property committee met regularly to address property matters affecting safe working conditions.</p> <p>The Health and Safety Committee met to address health and safety concerns.</p>
What is your equal employment opportunities programme? How have you been fulfilling this programme?	<ol style="list-style-type: none"> 1. We implement personnel policies to ensure fair and proper treatment of employees in all aspects of their employment; 2. We confirm we are a good employer and comply with the conditions contained in the employment contracts of all staff employed by the board. 3. We confirm that all employees and applicants for employment are treated without bias or discrimination.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We followed the personnel policy for appointment of teachers. This included advertising through the NZ Education Gazette and the SDA website.</p> <p>The board appoints a personnel committee including proprietor and parent reps and appropriate staff. An interview process is followed and minuted and a shortlist drawn up with which a selection is made. The proprietors and the Board are consulted for a final decision.</p>
How are you recognising: <ol style="list-style-type: none"> 1. The aims and aspirations of Māori; 2. The employment requirements of Māori, and 3. Greater involvement of Māori in the Education service? 	<ol style="list-style-type: none"> 1. Considerations in the strategic and annual implementation plan. 2. Whanau hui, kapa haka performance events to collect feedback. 3. Maori staff consulted for event planning - particularly where it involves the community or school wide events. 4. Offering awards to recognise Maori leadership and achievements - the Whakamana Maori Award. 5. Including whanau in school events; student feedback; 6. Continuing with a Te Reo Maori teacher for 2025. Considering how to cater for Te Reo Maori in Year 11 in the future with limited FTTE. 7. Creating provision for PLD for the Maori teacher; Supporting our Te Reo Maori teacher to complete a teaching qualification. 8. Providing a classroom and space to implement the Te Reo Maori programme and kapahaka. 9. Approving leave for Maori staff;
How have you enhanced the abilities of individual employees?	<ol style="list-style-type: none"> 1. Working with staff who have study leave entitlements to work out the best leave arrangements for them.

	<ol style="list-style-type: none"> 2. Prioritising providing timetables for teachers that match with their areas of expertise. 3. Provide opportunities for staff to work to their strengths and opportunity to extend their capabilities if they are willing. 4. Professional development opportunities were provided for support staff with admin PD, teacher aides, teachers and senior leaders in areas to grow their role: <ul style="list-style-type: none"> - Eg: Principal (Evaluation Associates First time Principals Programme) 5. We celebrate staff successes.
How are you recognising the employment requirements of women?	<ol style="list-style-type: none"> 1. Providing approved leave with pay according to the STCA for women when asked.
How are you recognising the employment requirements of persons with disabilities?	<ol style="list-style-type: none"> 1. Providing the opportunity to negotiate work loads for part-time staff; 2. Providing wheelchair access to many areas of the school. 3. Providing modified duty rosters to cater for disabilities.

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

**We expect to have School docs policies and procedures ready in the new year as we have recently joined.

Longburn Adventist College
Statement of Kiwi Sport Funding
For the year ended 31 December 2025

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2025, the school received a total Kiwi Sport funding of \$5,206 (excluding GST).

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

We purchased gear and equipment for different sports as required.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LONGBURN AVDENTIST COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Longburn Adventist College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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Opinion

In our opinion the financial statements:

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

Our audit was completed on 31 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand