



LONG BAY COLLEGE

Care, create, excel

Long Bay College

Annual Report

2024

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Principal's report

2024 was an unusual year in that it was settled. There were no floods, no industrial action, no worldwide pandemics; we experienced relative normality and that in itself was a refreshing change.

So, to the positives that the year brought on the back of more fantastic NCEA and New Zealand Scholarship results. By the end of the year our new cohort of students had also performed strongly with academic results at NCEA Level 1, 2, 3 and University Entrance surpassing both the National and similar Equity Index schools' performances. Our students gained 32 NZQA Scholarships with our DUX for the year, Paige Sweetman, gaining 5. The results of our Māori and Pasifika students were also a source of great pride, with these ākonga outperforming school averages in most categories.

Across the 5 arms of our school (Academia, The Arts, Culture, Sport and Service) there were particular highlights. In the Arts we had top performances from our musicians who were recognised across the country, not least at the KBB Festival and the Auckland Jazz competition. Daniel, Matthew, Ashley and Hannah Hyde who are better known as Rumpus Machine entered both 'Rock Quest' and 'Stand up/Stand Out' winning the Regional competition and coming 3rd in the National Rock Quest whilst also taking out 1st place at the Stand Up/Stand Out competition and 1st place in the AJ Hacket Thrashmore Competition. There were numerous other category successes, both bands and individuals, musicians and songwriters, in many competitions, too many to mention. Stella Voce competed in the World Choir Games and received a high Silver Diploma, before winning a place at the Big Sing's Cadenza competition and securing a Tui (Gold) Award. For music it was a stellar year.

Our dancers continued to win awards, most notably our Hip-Hop Crew, who were placed 4th at the National Dance Challenge, down in Queenstown. We also had 'Showquest' success where we placed 2nd overall and received best in choreography and theme. Not to be outdone our Shakespearean actors had great success regionally and nationally in the Sheilah Winn Shakespeare competitions taking out the Auckland North Festival and securing representation at the National competition where Emily and Elise Cuff have both been selected to be part of the Young Shakespeare Company and who will now visit and perform at the Globe Theatre in London in 2025.

There were top performances from our Senior Drama students with their performance of The Wolves and not to be outdone, our Junior Production company delivered a compelling and humorous performance of locally written 'Spilt Milk'. Two senior students, Thea Kozak and Paige Sweetman directed our Shakespearean Company production of 'Much to do about nothing', quite an undertaking for them to do and it was quite simply magnificent.

Culturally our performance groups particularly kapa haka, grew in strength, numbers and quality of performance. I am excited to see how they perform on the stage at in 2025, this will be our first such occasion. This year we held our first cultural exchange with Avondale College where our students were inspired by their excellence in performance and pride in who they are. Our Whānau hui group had its biggest ever attendance leading into this event and we also held our inaugural Māori and Pasifika awards night, a huge success with whānau and aiga attending in great numbers to celebrate success. Our multi-cultural shows were also superb, with additional groups also going to perform at Polyfest next year.

As we prepare for our 50th anniversary next year, a greater emphasis has been placed on reconnecting with our former students, our alumni. Nowhere was this better demonstrated than with our annual Alumni Sports Day where former students, some from comfortably as far back as the last century, compete against our top teams. We had record numbers of returning players across 12 fixtures in what is always a highlight of our school year.

In Sport we have again had an incredibly positive year with impressive team and individual achievements across all terms. In Term 1, our Senior Girls' Volleyball team finished in the top four at the Auckland Championship, while Dani Anderson claimed two golds on the track in the 200m and 300m. Terms 2 and 3 saw incredible team performances, including the 1st XI Boys' promotion to the A2 division and a top-8 finish in the Auckland Knockout Cup, while our Junior Football Boys went unbeaten, winning the 13A2 division and finishing top four in the Auckland Junior Knockout Cup. The Premier Boys Basketball team qualified for Auckland Champs with a second-place finish in their division, and our Year 9 Netball Team 1 placed second in North Harbour's top division.

Individual successes included standout performances from Valera Shcherbakov (Gold at Oceania Wrestling and Bronze at the Jiu-Jitsu World Championships), Kai Fyson (Silver at the Oceania Wrestling championships) and Soichiro Hayashi (gold at the NZ National Judo Competition). Liam Curling excelled at the NZ Secondary School Swimming Champs with three golds in 50m Freestyle, 100m Freestyle, and 50m Butterfly. We also had 9 students proudly represent the nation in international competition, wearing their fern with great pride and honour.

In terms of providing Service to our community and our students working for something much greater than themselves, our Sustainability Council has gone from strength to strength in moving towards the Green:Gold Award, something that was strengthened further with the construction of an outside classroom over the summer break. Our 'Relay for Life' efforts, 'working towards a cure for cancer' have also been outstanding, raising the third most amount of money from any organisation in Auckland for this great cause. The introduction of the 100 strong Long Bay College Student Army has also been a significant addition to service at our school, and I look forward to watching this grow and develop.

And in Academia, outside of NCEA and Scholarship we also saw our students attain significant awards. Matthew Fitness, Anthony Thompson and Karry Gong won the National Future Problem Solving Competition and next year fly off to Indiana, USA to represent New Zealand at the World Championships. Our students also achieved top results in the ICAS competitions, which are run across 41 countries in the world, with 10 ranking in the top 1% across English, Maths, Science and Writing and a further 29 students in the top 10%. In the New Zealand Maths Olympiad, a competition that celebrates the top 60 maths students in the country, Enzo Li (Year 11) gained a bronze medal and Tymon Mieskowski (Year 12) a silver and in English, Isabel Brennan won the 'Great Kiwi Write Off' writing competition!

As we approach our half century of existence, we look forward to the commencement of a total refurbishment of our old lady, O Block, and to the completion of our hockey turf project. A year that saw further roll growth to over 1800 students was a resounding success and in 2025 we look forward to a school community of over 1900 students and 175 staff members being supported by our many parents and caregivers in the community.

CJ Healey

Principal

List of all school board members

Board Member	Term
Derek Blank	Elected for 2022-2025 term, Presiding Member 2022-25
Wendy Ellis	Elected for 2022-2025 term
Fusipongi Magill	Elected for 2022-2025 term
Steve Piner	Co-opted for 2022-2025 term, Deputy Presiding Member 2022-2025
Grant Stott	Elected for 2022-2025 term
Tipene Tahana	Elected for 2022-2025 term
Katherine Woollard	Elected for 2022-2025 term
Kristen Evans	Elected for 2022-2025 term, Staff Representative
Gauri Ramesh	Elected for Sept 2024/Sept 2025 1 year term, Student Representative
CJ Healey	Principal

Statement of variance

NZQA statistics are based on an enrolment measure. Students enrolled with the school for 70 calendar days or more count towards Long Bay College data. Only domestic students are included in the statistics. Up to 3 ethnicities are recorded for each student. Students are put against all three ethnicities in the statistics.

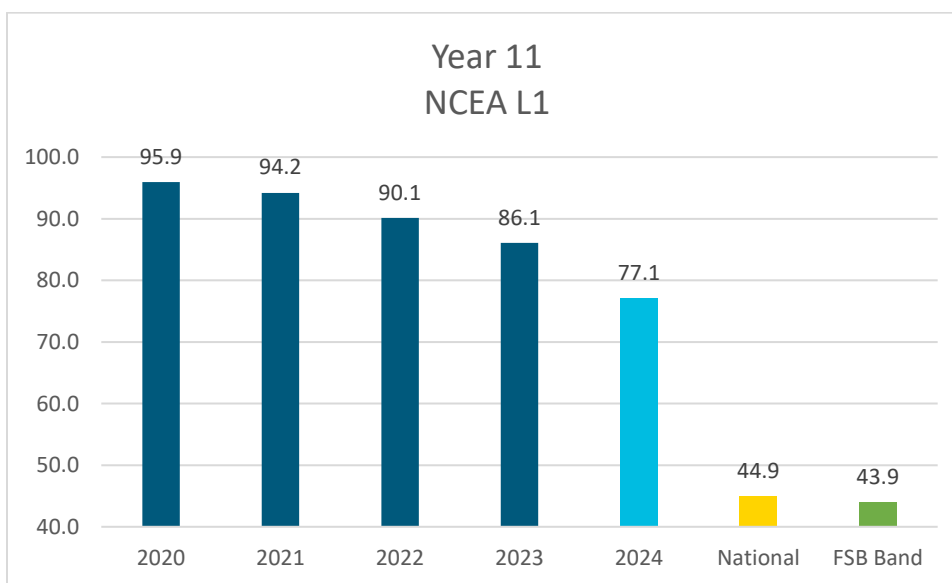
Overall NCEA Achievement

The following table shows the number of students that were included in our NZQA statistics for 2024 and how many could access the qualification by being enrolled in either 80 (level 1 only) or 60 credits (levels 2 & 3). An important factor to consider is that due to Covid, 2020 to 2022 results included Learning Recognition Credits and Unexpected Event Grades and lower thresholds for some NCEA qualifications which perhaps inflated some results.

FSB = Few Socioeconomic Barriers (schools with similar equity indices to Long Bay College)

Level	Number of students in year level	Entered for sufficient credits
Y11 - NCEA Level 1	341	311
Y12 - NCEA Level 2	328	318
Y13 - NCEA Level 3	236	228

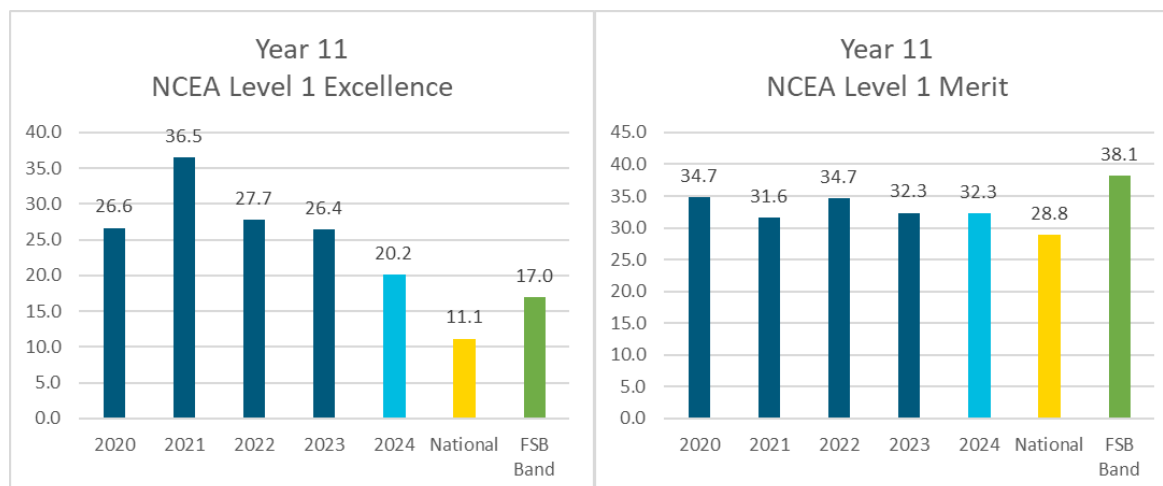
Level 1



In 2024, we had 257 Year 11 students achieve NCEA Level 1.

The achievement rate is well in excess of the national and decile averages under the traditional measure (percentage of all Year 11 students enrolled nationally or in the FSB band). However, national participation in NCEA Level 1 has dropped this year and the comparison is no longer as valid as in the past. NZQA has supplied data that the achievement for Year 11 students who were participating in NCEA Level 1 averaged at 84.3% for Fewer Socioeconomic Barriers **group** and 70% nationally.

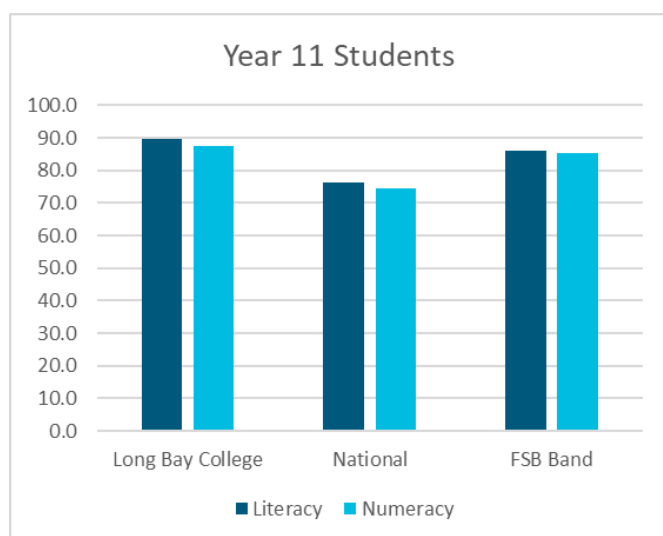
The total endorsements at Level 1 decreased on 2023 by 5.0%.



Literacy and Numeracy at Year 11

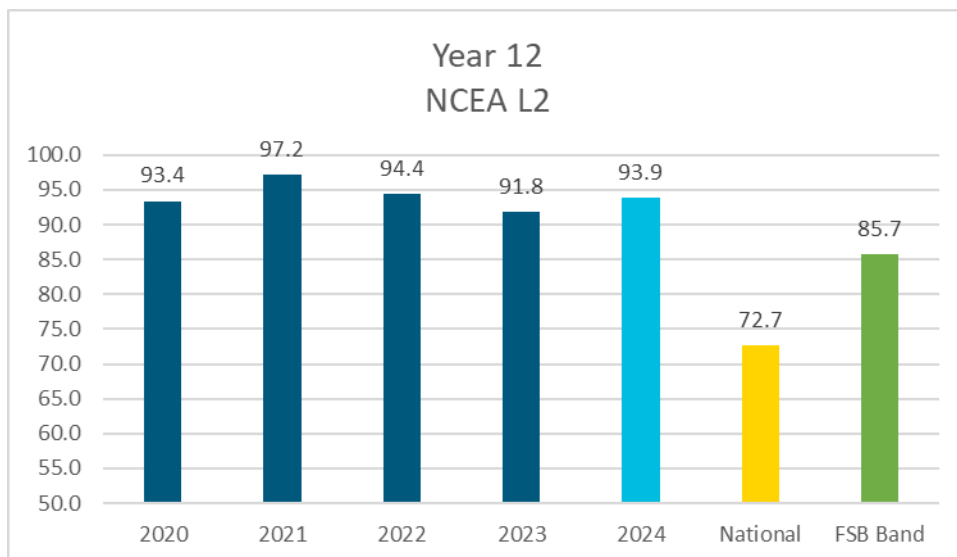
Our Year 11 students' achievement of Level 1 Literacy (89.7%) and Numeracy (87.4%) exceeds the national and Few Socioeconomic Barriers (School Equity Index Band).

There has been a significant change in how students gain Level 1 Literacy and Numeracy which has meant that there is not a direct comparison with rates from previous years.

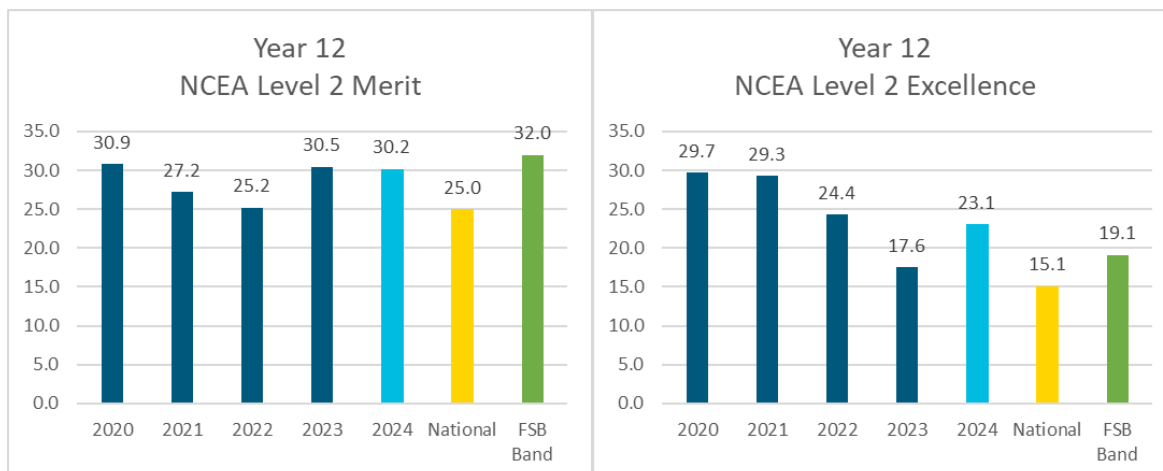


Level 2

The NCEA Level 2 qualification was achieved by 93.9% of our students. This is significantly above the national and FSB band rates and an improvement from 2023.

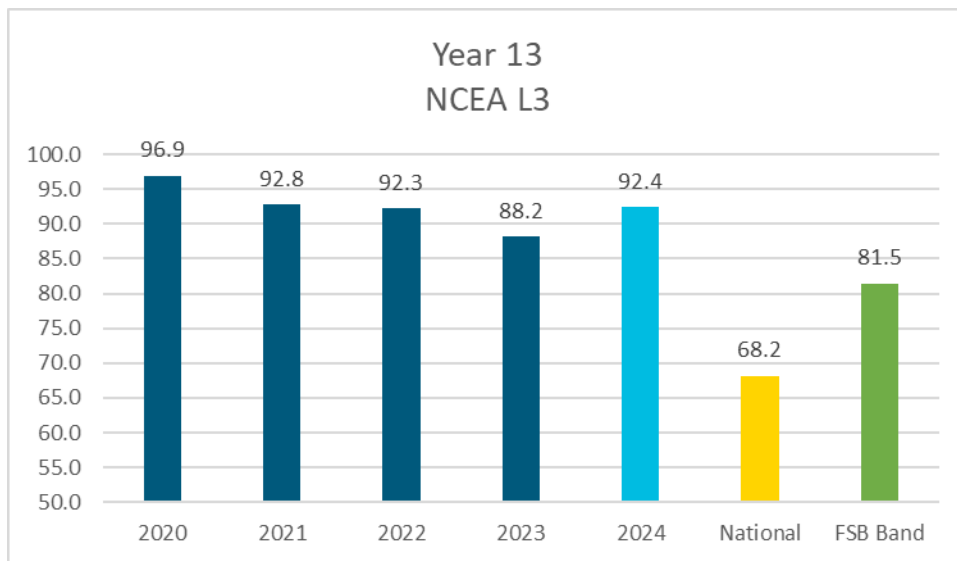


The overall endorsement rate at Level 2 has improved significantly with over half the students who gained NCEA Level 2 gaining it with an endorsement (53.2% compared to 48.0% in 2023).

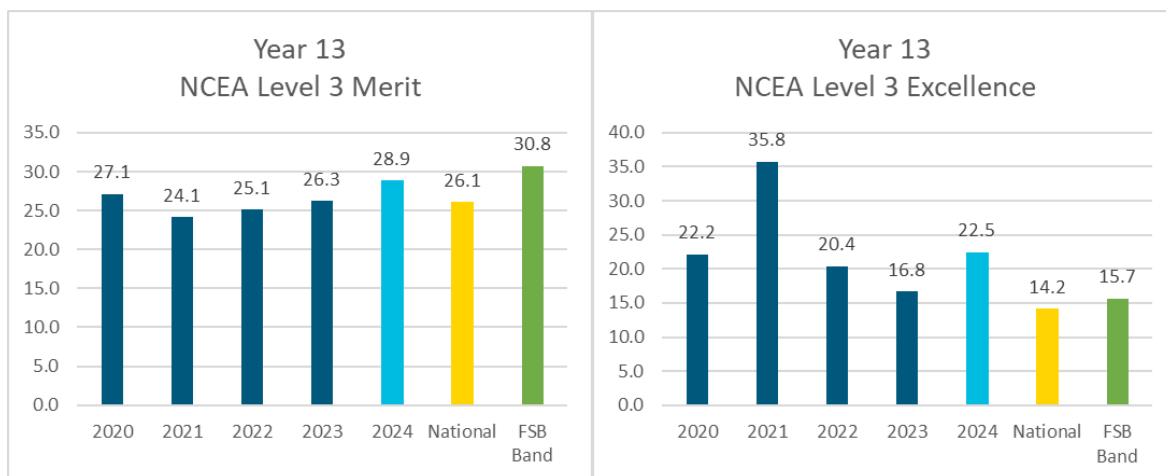


Level 3

91.9% of our Year 13 students gained NCEA level 3 in 2024 which is significantly above both the national and FSB band rates. Of the 236 students included in NZQA stats, 228 were entered for 60+ level 3 credits and 217 passed level 3.

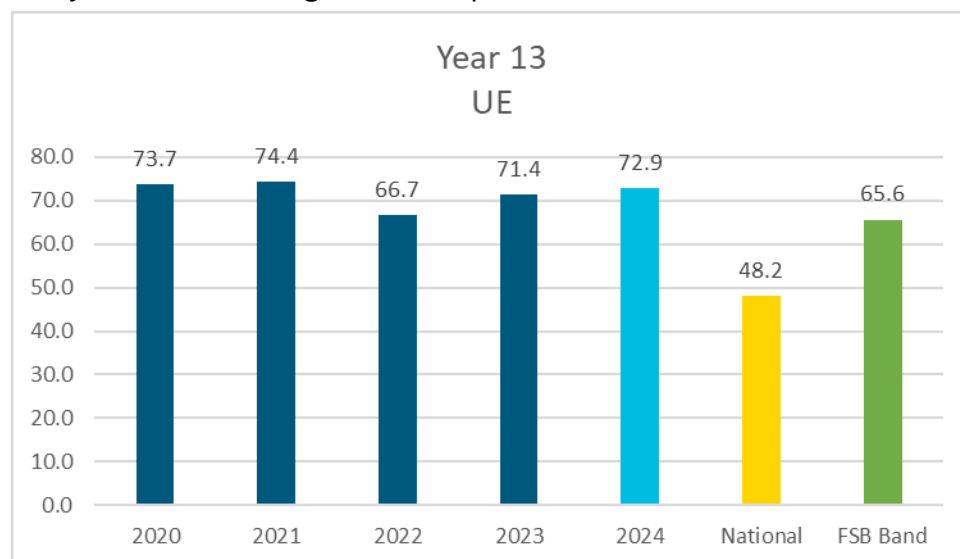


Both excellence and merit endorsement rates have increased, with an increase of 8.6% overall from 2023.



University Entrance

Year 13 students may work towards the University Entrance (UE) qualification. In 2024, 171 year 13 students gained this qualification.



Literacy and Numeracy Common Assessment Activities (CAA)

These stats include **all** Long Bay College students (current and left) who attempted and received a grade in either assessment window in 2024.

Students must achieve both Reading and Writing CAAs to gain the Literacy component of the co-requisite. Passing Numeracy CAA means that students have the Numeracy component of the co-requisite.

The literacy and numeracy statistics listed for Year 11 students above include some who have used the alternative pathway to gaining the Literacy and/or Numeracy components of the co-requisite. The alternative pathway requires students to pass 10 credits of additional tagged Achievement Standards (internals or externals). This is similar to pre-2024 but there are much fewer tagged Achievement Standards available in the new NCEA.

Standard	Year Level	Overall 2024			National	Fewer
		Participating	Achieved (n)	Achieved (%)	Achieved (%)	Achieved (%)
Reading	10	389	318	81.7%	74.9%	-
	11	130	76	58.5%	62.7%	-
	12	41	25	61.0%	52.3%	-
	13	4	3	75.0%	55.6%	-
	Total	564	422	74.8%	69.6%	81.9%
Writing	10	383	304	79.4%	74.9%	-
	11	135	72	53.3%	62.7%	-
	12	42	20	47.6%	52.3%	-

	13	4	2	50.0%	55.6%	-
	Total	564	398	70.6%	66.1%	76.7%
Numeracy	10	398	297	74.6%	61.9%	
	11	136	76	55.9%	42.6%	
	12	27	20	74.1%	41.8%	
	13	3	2	66.7%	46.4%	
	Total	564	395	70.0%	55.0%	74.0%

Domestic Long Bay College students

Standard	Year Level	Overall 2024			National	Fewer
		Participating	Achieved (n)	Achieved (%)	Achieved (%)	Achieved (%)
Reading	10	380	314	82.6%	74.9%	-
	11	103	70	68.0%	62.7%	-
	12	17	13	76.5%	52.3%	-
	13	2	2	100.0%	55.6%	-
	Total	502	399	79.5%	69.6%	81.9%
Writing	10	374	301	80.5%	74.9%	-
	11	108	67	62.0%	62.7%	-
	12	18	10	55.6%	52.3%	-
	13	2	2	100.0%	55.6%	-
	Total	502	380	75.7%	66.1%	76.7%
Numeracy	10	381	286	75.1%	61.9%	-
	11	111	54	48.6%	42.6%	-
	12	12	8	66.7%	41.8%	-
	13	3	2	66.7%	46.4%	-
	Total	507	350	69.0%	55.0%	74.0%

Māori Long Bay College students

Standard	Year Level	Overall 2024			National
		Participating	Achieved (n)	Achieved (%)	Achieved (%)
Reading	10	32	30	93.8%	-
	11	12	7	58.3%	-
	Total	44	37	84.1%	57.7%
Writing	10	32	25	78.1%	-
	11	12	8	66.7%	-
	Total	44	33	75.0%	55.1%
Numeracy	10	33	24	72.7%	-
	11	11	4	36.4%	-
	12	1	0	0.0%	-
	Total	45	28	62.2%	38.1%

Pasifika Long Bay College students

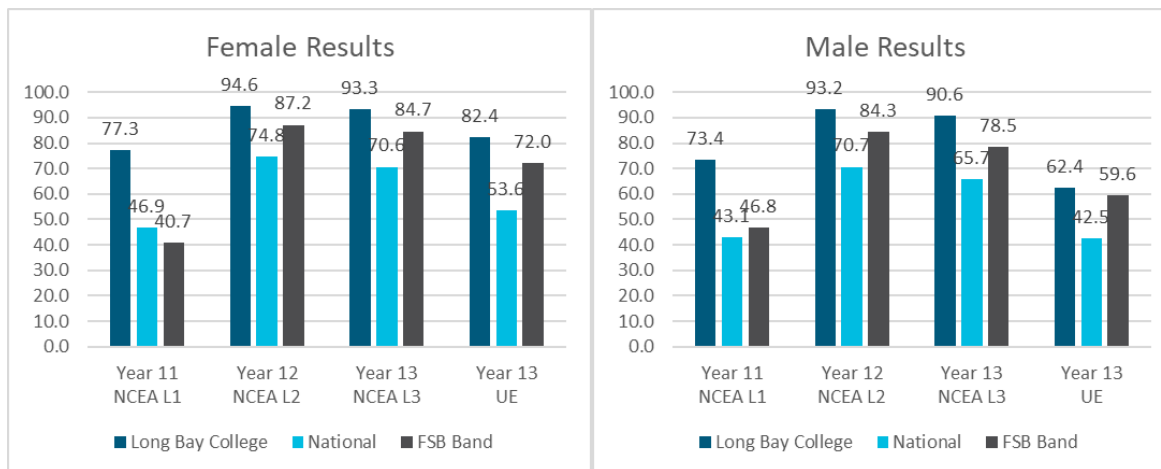
Standard	Year Level	Overall 2024			National
		Participating	Achieved (n)	Achieved (%)	Achieved (%)
Reading	10	13	9	69.2%	-
	11	2	1	50.0%	-
	Total	15	10	66.7%	50.9%
Writing	10	13	9	69.2%	-
	11	3	2	66.7%	-
	Total	16	11	68.8%	53.2%
Numeracy	10	14	4	28.6%	-
	11	5	2	40.0%	-
	Total	19	6	31.6%	30.2%

International Long Bay College students

Standard	Year Level	Overall 2024		
		Participating	Achieved (n)	Achieved (%)
Reading	10	9	4	44.4%
	11	27	6	22.2%
	12	24	12	50.0%
	13	2	1	50.0%
	Total	62	23	37.1%
Writing	10	9	3	33.3%
	11	27	5	18.5%
	12	24	10	41.7%
	13	2	0	0.0%
	Total	62	18	29.0%
Numeracy	10	17	11	64.7%
	11	25	22	88.0%
	12	15	12	80.0%
	13		-	
	Total	57	45	78.9%

Gender

Both our female and male students have achieved at a higher level in all qualifications than the comparison populations.



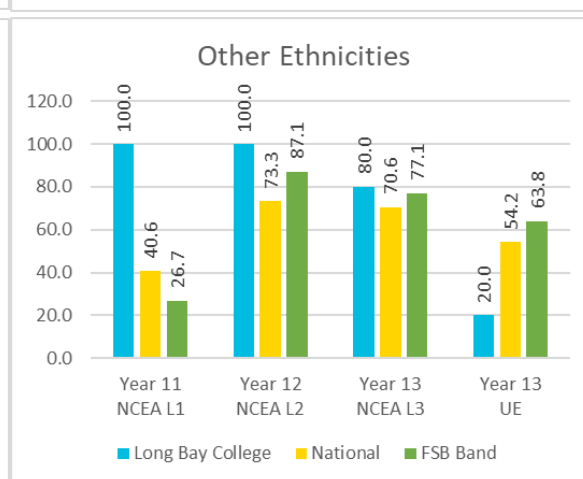
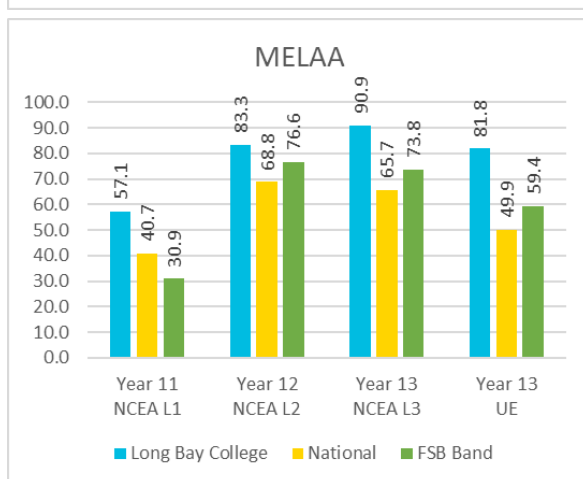
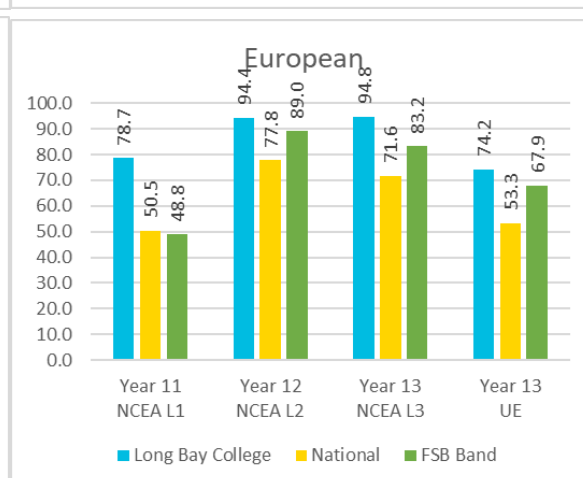
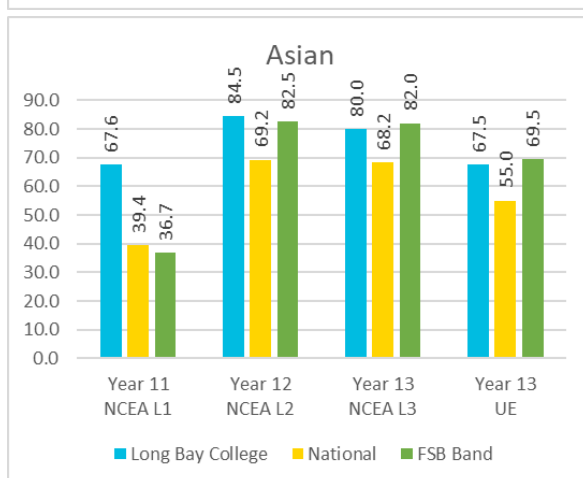
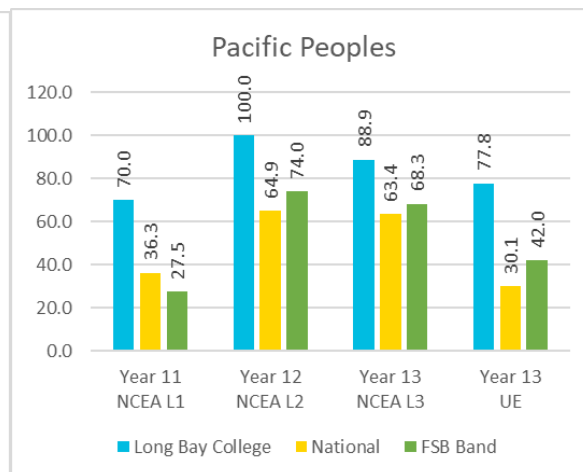
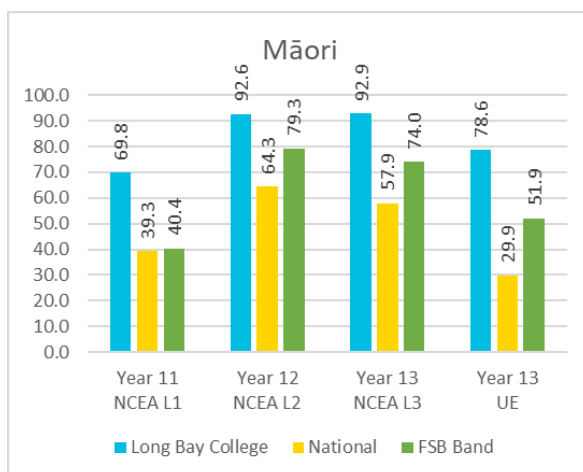
Ethnicity

Ethnicity reporting uses total response methodology so some students may appear in more than one ethnicity grouping.

At NCEA Level 3, we had 14 students who identified as Māori. Thirteen passed Level 3 with five of them gaining endorsements and 11 gaining University Entrance. Nine students identified as belonging to the Pacific Peoples ethnicity, eight passed with three gaining an endorsement and seven gaining UE.

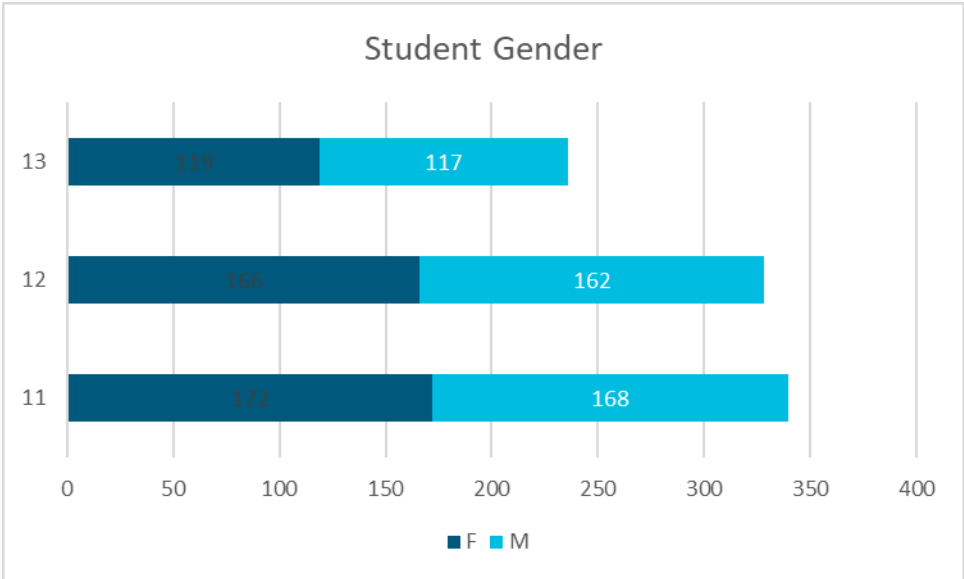
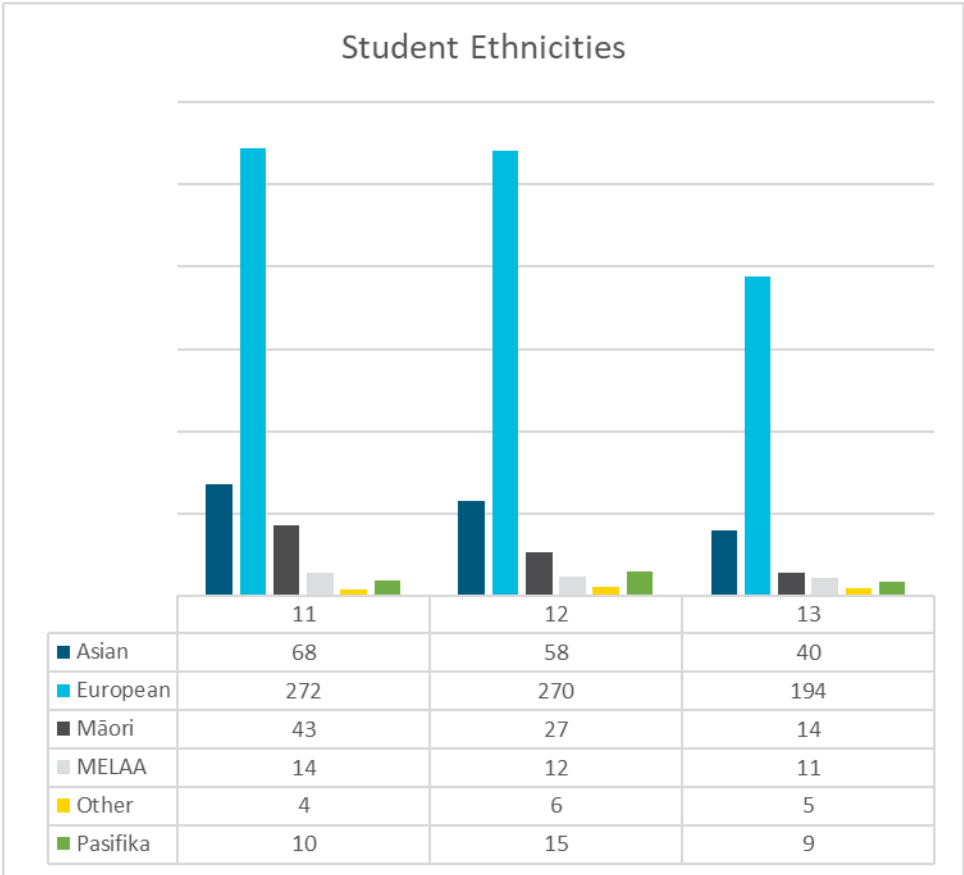
In year 12, there were 27 students identifying as Māori with 25 entered for sufficient credits. All of these students passed Level 2 with seven gaining endorsements. Fifteen students identified as Pacific Peoples with all passing Level 2. Eight students gained an endorsement.

There were 43 students identifying as Māori in year 11 in 2024, with students entered for sufficient credits. There were 40 students entered for sufficient credits (80+ level 1 credits) with 30 gaining NCEA Level 1. Thirteen students gained an endorsement. All but one of the 10 students who identified as Pacific Peoples were entered for sufficient credits with seven passing Level 1. Two students achieved an endorsement.



Profile of Students Included in Long Bay College NZQA Statistics

Students are included in up to three ethnicity groupings depending on the ethnicities that they identify with.



Junior Achievement

Junior students complete end of year (EOY) exams in English, Mathematics, Science and Social Science.

Results have been analysed by converting grades to values.

Therefore, the highest average value possible is 5.

Grade	Value
Beginning	1
Developing	2
Achieved	3
Merit	4
Excellence	5
Not Submitted, Absent, Not yet assessed, Not Attending, Not Applicable, Not entered	Not counted

Year 10

In 2024, there were 15 Year 10 core classes including one for Aspiring Scholars (AS) and one for students who require academic English support (EAP) due to English not being their native/home language. An extra class was created for English language learners (EAPT) mid-year due to roll growth. Each core class does English (or EAP), HPE, Science and Social Science (or EAP) together.

* Mathematics is taught separately with one enrichment class, 10MTR, doing NCEA Level 1 standards. These students are not included in the Year 10 Mathematics results below as they completed NCEA Level 1 assessments instead of the school end of year Mathematics exam. Consequently, the data below is missing the high achieving Maths students. These students are included in the other subjects.

Average grade in EOY exams for students in each core class:

	ENGLISH	MATHEMATICS	SCIENCE	SOCIAL SCIENCE	EAP
10CU	3.07	2.46	2.95	3.59	
10FN	3.25	2.39	3.00	3.33	
10FR	3.07	2.30	2.45	3.42	
10HU	3.64	2.15	2.63	3.26	
10LP	3.70	2.70	2.87	3.32	
10LR	4.28	4.47	4.50	4.30	
10LU		3.17	2.27		3.50

10MI	2.66	2.82	2.86	3.54	
10MR	3.45	2.45	2.58	3.91	
10NW	3.70	2.50	2.83	4.06	
10ON	3.29	2.38	3.31	4.10	
10OW	3.76	2.17	2.36	3.65	
10PW	2.76	2.47	2.80	3.65	
10TA	3.62	2.61	3.30	3.15	
10TR	2.85	2.28	2.57	3.40	
EAPT		2.24	1.44		2.22
Grand Total	3.38	2.54	2.85	3.63	2.99

An average grade of 3.0 would indicate that on average the class was at or above achieved level in that subject.

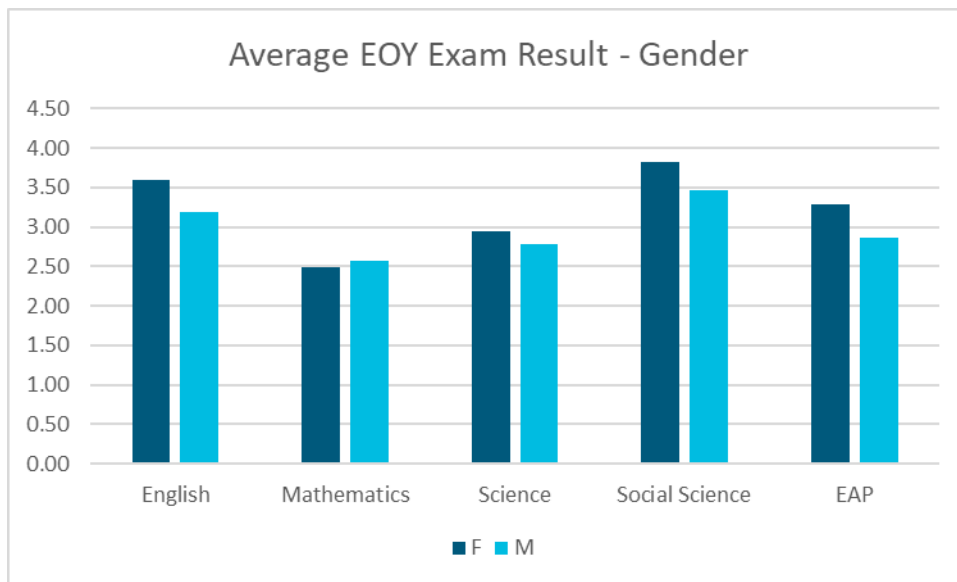
10LR is the Aspiring Scholars class and as expected the average grade for students in this class is higher than the others. The Mathematics average reflects the 11 students who are in 10MO but NOT in the Mathematics Enrichment class.

10LU and EAPT are the two English for Academic Purposes core class. This class completed English and Social Science focused exams that were related to their course as well as the Science and Mathematics exams that were common to the year group.

Average grade in EOY exams by gender:

This chart indicates that females are achieving at a higher grade than males in these subject areas.

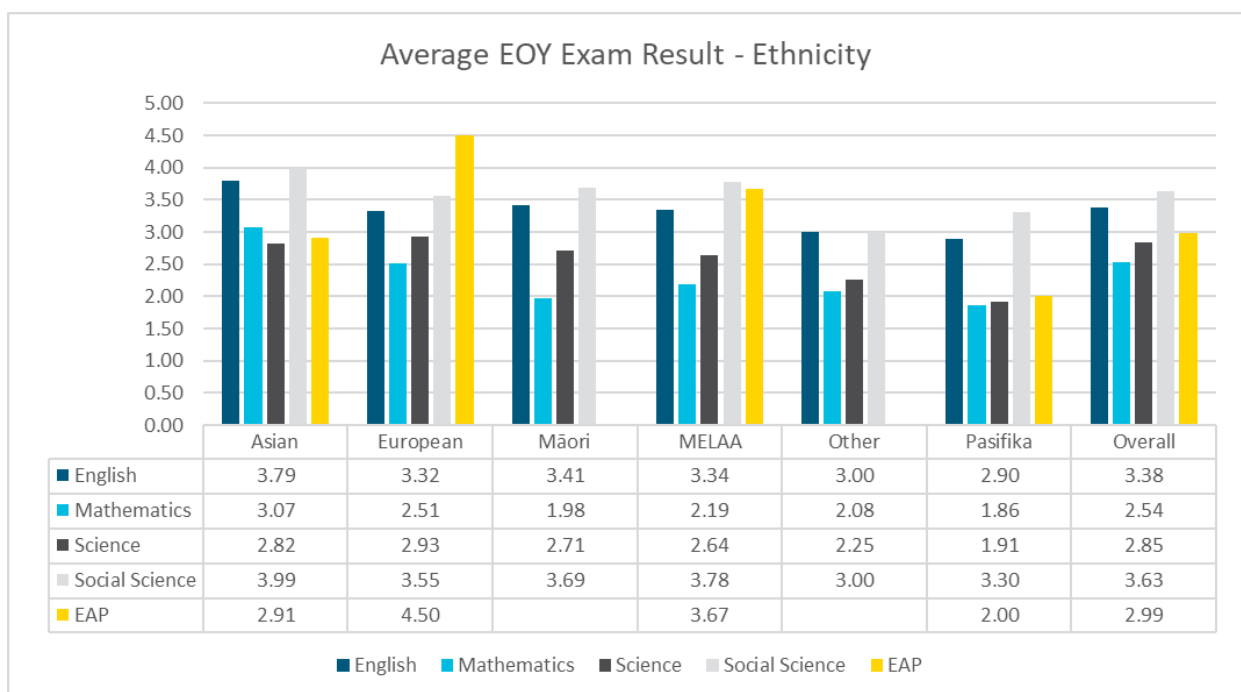
The gap is least significant in Mathematics, with males achieving a slightly higher average, and most notable in English, Social Science and EAP. The average gap is less significant in 2024 than in 2023 (0.26 compared with 0.55).



Average grade in EOY exams by ethnicity:

All ethnicities, except European and Māori, are achieving a higher average in Social Science followed by English with the Mathematics average lowest for all ethnicities, except Asian. One class of students completed EAP instead of English.

Note there will not be 10MTR (Mathematics Enrichment) students in mathematics averages of this chart.



Year 9

In 2024, there were 14 Year 9 core classes including one for Aspiring Scholars (AS) and one for students who require academic English support (EAP) due to English not being their native/home language. Each core class does English (or EAP), HPE, Mathematics, Science and Social Science together.

	ENGLISH	MATHEMATICS	SCIENCE	SOCIAL SCIENCE	EAP
9BT	3.28	3.57	3.56	3.81	
9CO	3.57	3.18	3.12	3.62	
9HN	3.35	2.81	2.93	3.42	
9KI	4.66	5.00	4.46	4.83	
9KM	3.34	3.24	3.61	3.41	
9LD	3.41	2.85	3.22	3.55	
9LI	2.72	3.00	2.91	3.79	
9ME	3.84	2.79	3.10	3.77	
9MT	3.26	2.62	2.85	3.93	
9ND	3.48	2.73	3.60	3.56	
9NE	3.54	3.07	3.08	3.61	
9SH		3.28	2.35		3.36
9SN	2.72	2.68	3.02	3.62	
9ST	3.66	3.07	3.12	3.52	
Grand Total	3.44	3.11	3.20	3.71	3.36

An average grade of 3.0 would indicate that on average the class was at or above achieved level in that subject.

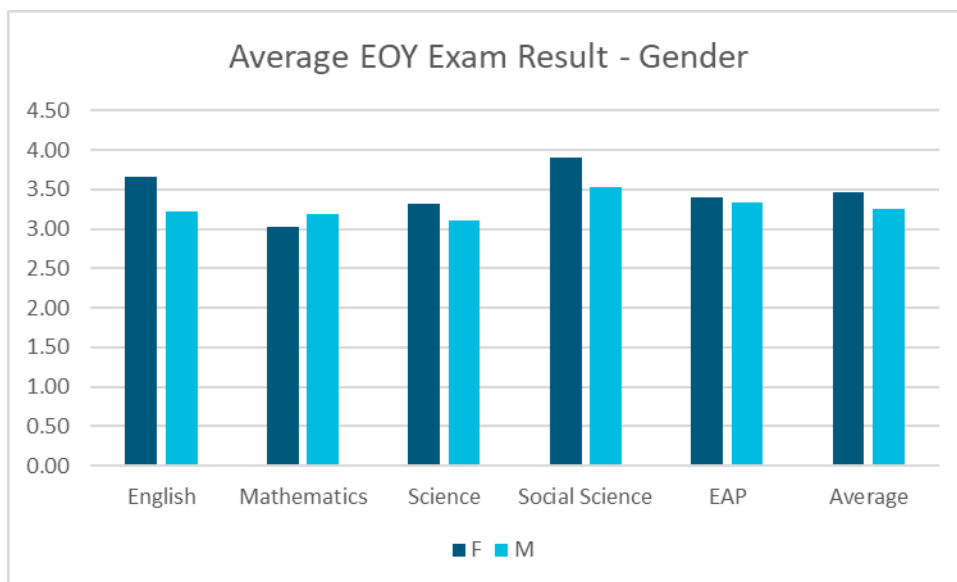
9KI is the Aspiring Scholars class and as expected the average grade for students in this class is higher than the others.

9SH is the English for Academic Purposes core class. This class completed English and Social Science focused exams that were related to their course.

Average grade in EOY exams by gender:

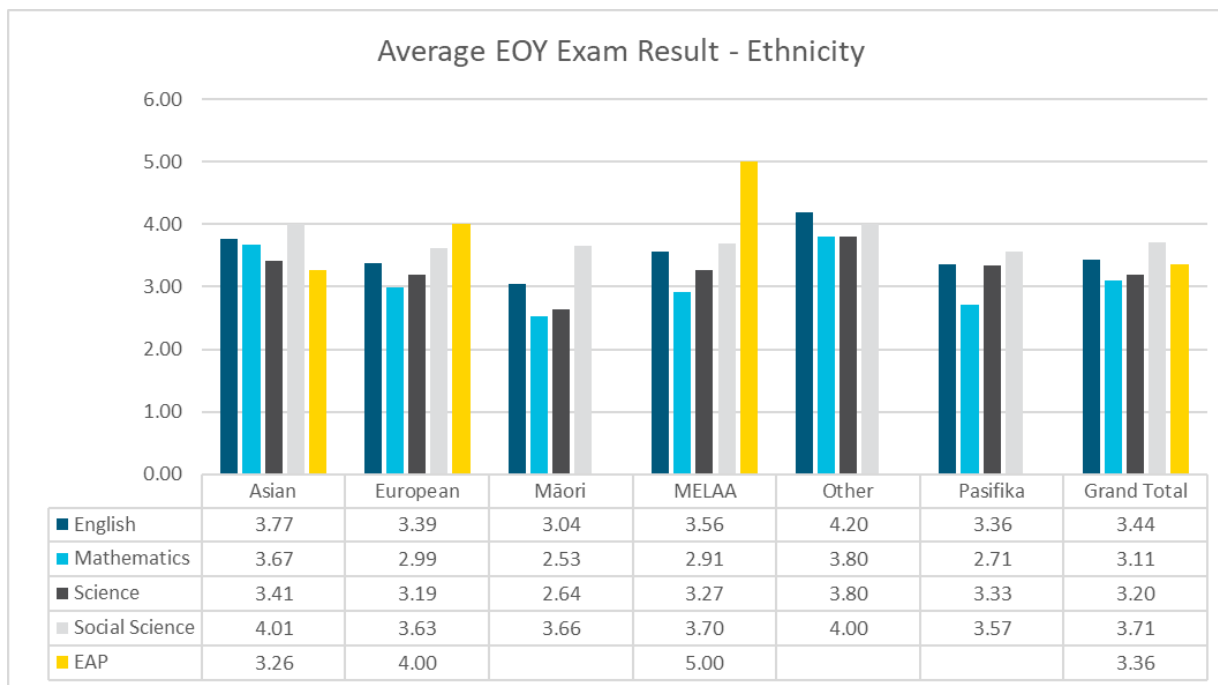
This chart indicates that females are achieving at a higher grade than males in all subject areas, except Mathematics.

The gap is least significant in EAP and most notable in English.



Average grade in EOY exams by ethnicity:

The Mathematics average is the lowest for all ethnicities. Social Science has the highest average for Māori, Pasifika and Asian.



Evaluation of the school's students' progress and achievement

Initiatives
<p>Analysis of Variance considerations informing strategic direction and approaches.</p> <p>Our Quality Assurance (QA) data supports reflection, iteration and development of our junior and senior courses. The regular and ongoing support of our middle leaders by our Senior Team scaffolding that process. This acting as a significant driver of our staff and organizational capability and capacity to drive, analyse and evaluate student progress and achievement.</p> <p>Specifics relating to our iteration of Curriculum and Pedagogy across the faculties of the College can be found here 2025 Curriculum and Pedagogy Action Plan intiatives. These initiatives are grounded in improving student outcomes and research informed high impact pedagogy as described in our College's guide to teaching and learning – Tino Akoranga - https://www.longbaycollege.com/tino-akoranga</p>
Data
<p>Please see the statement of variance – page 4, that section providing commentary in relation to data sets.</p> <p>NCEA data is directly considered by our wider staff as part of QA. Student performance in achievement and unit standards for all NCEA courses is collated and considered. This data analysis and evaluation is further supported by comparison to schools in equivalent equity bands, national averages and our own performance in prior years.</p> <p>This data provides for analysis of priority learners and consideration of gender and ethnicity variance in the students on courses. Variances between teachers involved in the delivery of those factors is also described.</p> <p>Junior and Senior assessment calendar data supports responsive interventions and informs curriculum design, discussion and support by SLT of Faculty and subsequent reporting in QA.</p> <p>Please note that the Junior and Senior assessment calendar data allows for responsive tracking of all students. This supporting changes in programme and approach for individuals and groups at the College were needed as well as informing our wider consideration of the efficacy of our programmes of study.</p> <p>Course of study review in QA directly informing Faculty and school wide inquiry focused on improving student outcomes across the school. Development and delivery of strategic action plans our historic practice.</p>

Outcomes

For 2025 all faculties are asked to develop two Action Plans that consider four shared initiatives.

These include:

Curriculum and Achievement:

1) Curriculum Design

Faculty are asked to develop schemes of work for all courses, that are supportive of literacy and numeracy, assessment for learning (including formative and summative assessment), maximising learning time and explicit instruction considerations.

The output of this plan is as follows:

- High quality schemes of work across all subject areas aligned to Tino Akoranga approaches. The schemes of work including: Development of literacy supports (word knowledge and word knowledge fluency) this year and to directly support the iterated junior curriculum in 2026.

2) High Academic Achievement

Faculty are asked to iterate their programmes of study to secure the achievement of personal excellence for global success. These programmes should be considerate of maximising learning time and explicit instruction considerations. These approaches should be explicitly considerate of Scholarship, Endorsement and securing 14 credit minimums (where applicable).

The output of this plan as follows:

- Courses exceeding Equity Index equivalent schools for achievement, endorsement and scholarship attainment (where each are applicable).

Tino Akoranga (Exceptional Learning)

3) Routines and supports in classroom practice

Faculty are asked to develop and sustain routines that are supportive of maximising learning time and explicit instruction considerations in the classroom.

The output of this plan as follows:

- Consistent pedagogical routines supporting smooth starts to lessons, Learning Intentions, Success Criteria, Do-Nows, I do, We do, You do, checks for understanding, plenaries and lesson closing evident across faculties.

4) Cognitive load and relational practice in Faculty professional learning

Faculty are asked to develop and sustain approaches that are considerate of maximising learning time and explicit instruction considerations via faculty professional learning time.

These approaches must be explicitly considerate of cognitive load theory.

The output of this plan as follows:

- Maximising Learning Time and explicit instruction approaches visible and evident across faculty professional learning and in classroom practice. This including: Literacy pedagogies aligned to school wide PLD trialled and developed over 2025.

Across all action plans Faculty are to explicitly consider: Our responsibilities relating to Te Tiriti O Waitangi, this includes the visibility of the Tātaiako in practice, cultural competency, considerate of Mātauranga Māori, and culturally responsive practice considerate of Mana Ōrite and the development of capability and capacity of faculty teams to deliver these action plans.

Report on how the school has given effect to Te Tiriti o Waitangi

Initiatives
<p>Professional Learning and Development</p> <p>In 2023 Long Bay College staff completed an Aromātai self-reflection survey, indicating their next steps for learning in the culturally responsive and culturally competent elements of their practice. In 2024 this was repeated, and staff were asked to reflect on their goals an improvement within their Professional Growth Cycle. This survey continues to provide insight regarding staff perceptions of their own abilities in these spaces. The Aromātai findings were also used to shape professional learning in 2024, with staff provisioned with learning around culturally responsive practice, cultural competency and Te Tiriti partnership.</p> <p>Long Bay College staff have also engaged with learning our school waiata, Tāmaki Herenga Waka E, composed by Huia King and Rhianna Maker. Staff engaged with learning across 2023, 2024 and into 2025 to support their knowledge not just of the song but also of the meaning of the lyrics.</p> <p>In 2025, our staff have also begun to learn our school haka, Oreore Ko Ana, written and supported by Ben Thomasen former Head Boy.</p> <p>In 2025 we have opted to support staff in learning Te Reo Māori. Staff (10) who have been selected to be involved are to be provisioned with time off timetable to come together in their learning of Te Reo Māori. They will have the support of a Kaitiaki provisioned by Te Wānanga te Aotearoa. This programme will be commencing in Term 2.</p> <p>Wider staff professional learning will continue to explore culturally responsive teaching approaches as described by Russell Bishop, such as formative assessment, relational pedagogies and the use of learning intentions and success criteria.</p> <p>As we move into 2024, ensuring alignment with our wider school educational philosophy, Tino Akoranga, becomes important for ensuring the mutual reinforcement of learning and avoiding split attention. As such, the plan below considers a way forward, combining our learnings from the last few years and carefully articulating the alignment that exists. The sessions below are also responsive to the findings of the 2023 Aromātai, which was communicated to staff as a goal on initial completion in T2, 2023. Throughout all of the sessions below, consideration is given to include a conscious connection to Culturally Responsive Practice, Cultural Competency, Tātaiako and Tino Akoranga.</p>

MOE PLD Funded Hours – 300 Hours over a 24-month period utilised in 2023 and 2024

- MOE Facilitator – Te Pūheke (Cultural Flow) connects communities with Te Ao Māori to develop authentic cultural understanding.
- Iwi Partnership was investigated in 2023. Key staff met with Te Kawerau ā Maki and completed a Cultural Induction with Ngati Manuhiri. Little progress was made in 2024 to finalise a formal partnership. However, Ben Thomason was contracted to support the school further from Term 4.
- Supporting the development of a Mātauranga Māori Junior Course and PLD with HoF's supporting the development of this within their faculty courses.

Te Whetū Programme

Te Whetū is a 10-week kaupapa (programme) for boys which focusses on leadership skills/qualities and personal development through a Te Ao Māori lens. Te Whare tapa Whā is the framework which is utilised to facilitate this growth with the aim of having all pillars full or close to full by the end of the kaupapa. At the end of this kaupapa our rangatahi will have acquired a kete with tools to manage challenges, they'll have a greater understanding of who they are, understand what's a healthy vs unhealthy relationship and overall have a foundation to be able to be the best versions of themselves.

In 2024, the programme targeted Year 9 boys and included termly catch-ups with students who had completed the programme previously.

Mātauranga Māori Core Class

During enrolment in 2023 students had the opportunity to identify if they would like to participate in this programme of study. 58 students and whānau indicated they were interested, with 1 core class established for 2024 as a pilot for this year to be considered for wider implementation when the junior curriculum is reviewed in 2025. 2 students were selected for our Aspiring Scholars programme and have the opportunity to attend the sessions yet remain in their core class.

Mātauranga Māori focuses on developing student understanding of Māori knowledge. This course is a one period a week, timetabled class and focuses on foundational Māori values such as tangata whenuatanga (affirming Māori world view), manaakitanga (care and respect for each other), and kaitiakitanga (sustainability and guardianship of our environment). Students will learn about pūrākau/oral histories and visit our local tohu

whenua/landmarks to understand who was here before us and how they interacted with this land. Students will learn skills and knowledge of Māori technology past, and how it is relevant and valuable in the present and into the future. Learning is both inside and outside the classroom, including visits to a Marae and Long Bay Park.

At the conclusion of 2024 the decision was made to incorporate this knowledge into the core classes so all students could benefit rather than continue a single period for 2025. Social Science and Health/Physical Education being the main drivers. The teacher felt that there was a disconnect from having the class once a week and it being an isolated subject rather than incorporated into everything we do.

House System and Manu Taki

During 2024 a House Development Proposal '2025 and Beyond' was approved. The proposal included initiatives aimed at strengthening the House system, fostering a deeper sense of identity and community among students at Long Bay College inclusive of promoting te ao Māori.

- **Manu Taki:** Each house is represented by a bird. The house staff leaders are named Manu Taki. Manu means bird. Taki means to entice, to lead, to bring along. Here the term Manu Taki is used as the general term for leadership. "Manu Taki" means the bird that is perched on the palisades above to watch and care for those below (Tuakana Teina approach). Our Manu Taki have been selected for their commitment, integrity, and dedication to the values of Long Bay College. In this role they continue to serve as mentors and role models for students and colleagues offering support, encouragement, and guidance.
- **Mascot:** 'Ray from the Bay' was designed ready for his first outing at the 2025 full school Athletics Day. The Māori concept of kaitiakitanga (guardianship) is a significant part in Ray's identity. As our school's kaitiaki, Ray represents Long Bay College, encouraging us to care for our community, take pride in our school, and uphold the values that define Long Bay College.
- **Trophy:** Designed by alumni Ben Thompson from Ara Auaha, features a large Perspex screen that illuminates in the winning House's colours and includes an interchangeable disc displaying the House logo.

Te Manawanui

Statistics inform us that Māori and Pasifika students are highly under-represented at university. As part of a strategic initiative aimed at improving academic outcomes for Māori and Pasifika ākonga, our Year 9 Māori and Pasifika ākonga have been identified through the school roll and have been placed in a mentoring program (Te Manawanui)

that has been set up to support ākonga achievement with the goal of attaining University Entrance (UE). While not every student plans to go to university, attaining UE provides our students with options should their plans change.

In 2024, the Te Manawanui Programme expanded with the inclusion of the 2024 Year 9 Māori and Pasifika students to add to the students who had progressed to Year 10, increasing the total number of students in the programme. The final count consisted of 45 Year 9 students and 50 Year 10 students. Student allocation was done with consideration of personal interests, circumstances, and relatability to mentors. The 2024 mentoring loads varied”

- Strategic Support: Improving outcomes for Māori and Pasifika Students who also leads and delivers the programme (27 students)
- Strategic Support: Improving outcomes for Junior Māori and Pasifika Students (26 students)
- Māori and Pasifika Coordinator (19 students - reduced due to other commitments as a Year Level Dean)
- Māori and Pasifika Community Liaison (23 students - mostly high-needs, behavioural challenges - The indicators included low attendance, punctuality, attitude towards school, behaviour, low academic achievement).

Mentors found the increased number of students challenging in terms of scheduling one-on-one meetings. Some students did not engage, missed scheduled meetings, or had conflicts with practical subjects. Adjustments were made mid-year to increase efficiency in meeting all students. Mentors would meet with students for approximately 15-20 minutes.

The mentors reported that they did not get to meet all of their students regularly due to the volume. However, they endeavored to touch base with them in different ways:

- TEAMS Messaging: This was particularly effective with Year 10 students who were more inclined to reach out through digital means for check-ins, course selections, and follow-ups.
- Informal Chats: Students increasingly engaged with mentors outside of scheduled meetings, interacting during break times, duties, and around the school.
- Whānau Hui and Sports Days: These provided additional opportunities to connect with students in a less formal setting, reinforcing relationships. The majority this year were to support events in the form of preparing kai (food) for cultural food stalls or visiting students.

Mentor meetings typically covered:

- **Transition to High School:** Develop mutual trust, set expectations, form and maintain a mentoring partnership, check connections to ensure they are settling in and coping well with navigating their classes and college life.
- **Academic Progress & Challenges:** Discussions about subjects, learning difficulties, and engagement levels.
- **Wellbeing & Personal Development:** Conversations about friendships, home life, and mental health.
- **Problem-Solving and Agency:** Encouraging students to take responsibility for issues before mentor intervention.
- **Pathways and Course Selection:** Guidance on future subjects, career options, and university prerequisites. Year 10 students were introduced to NCEA pathways and university entrance requirements.

Several students showed growth and positive change due to mentoring:

- **Increased Confidence and Self-Advocacy:** Many students began engaging more with teachers, seeking help, and discussing their academic progress.
- **Improved Attendance and Engagement:** Some high-risk students started attending school more regularly and participating in school events.
- **Enhanced Communication and Trust:** Students who were in their second year of the programme became more open about personal challenges and were willing to engage with school support services.
- **Active Participation in School Activities:** Students took leadership roles in cultural performances, sports, and peer support initiatives.
- **Positive Behavioural Changes:** Some students previously labelled as ‘troublemakers’ were found to be disengaged rather than disruptive. Mentoring helped them voice their concerns and find solutions.

Whānau engagement was a key focus:

- **Initial Contact:** Parents were introduced to the programme via email, receiving positive responses.
- **Whānau Hui and Cultural Events:** Increased attendance from families showed a strengthening connection between home and school. For the cultural exchange each mentor phoned the parents of all of their mentees, and it certainly supported

the increased attendance. 11 of the students mentored by Māori and Pasifika Community Liaison regularly attended the BoxFit initiative.

- **Course Selection Discussions:** Mentors reached out to whānau to involve them in subject choice selection which was well received. There were three different groups of students. Those who were confident had discussed course selection at home. Those who had discussed course selection at home but still were a little unsure, particularly of pathways and those who had absolutely no idea, and did not seem to be discussing this with their whānau.
- **Family meetings:** Mentors at times were invited to attend restorative and disciplinary family meetings at the request of whānau and/or Senior Leadership and deans.
- **Challenges:** One instance of a negative response (accusations of racism regarding a programme for Māori and Pasifika students only) resulted in the removal of a student from the programme at parental request.

Contact with Deans, Teachers, Atawhai Leaders

- **Deans and Teachers:** Initially, most contact revolved around behavioural issues, but over time, the focus shifted towards academic and learning challenges.
- **Atawhai Leaders:** Regular communication with Atawhai Leaders helped align mentoring efforts with wider school initiatives.
- **KAMAR Mentor Identification:** Listing mentors in KAMAR improved staff awareness and led to increased outreach from teachers.
- **Involvement in ILP Meetings:** Participation in Individual Learning Plan meetings strengthened mentor-family-school connections.

Student Voice

- A significant majority of students—84.2% (48 students)—reported that they had been assigned a mentor, while 15.8% (9 students) had not received one. 7 students had not heard of the programme and 2 declined a mentor. A number of students, Māori or Pasifika, indicated at the time of enrolment but did not wish to be included in the programme. Cultural Pride and Identity
- Pleasingly 39.2% (11 students) agreed that they feel proud to be Māori or Pasifika at Long Bay College, and 42.8% (12 students) strongly agreed. 17% (5 students) remained neutral.
- The survey also sought to assess how supported students feel within the school environment. When asked about their general sense of support at school, 45.6%

(26 students) agreed that they felt supported, and 24.6% (14 students) strongly agreed. However, 14% (8 students) remained neutral.

- Similarly, when asked whether they know where to seek support when needed, 42.1% (24 students) agreed and 24.6% (14 students) strongly agreed, while 17.5% (10 students) were neutral.

2025 Next Steps:

- Consider resourcing as student group increases: Student numbers for 2025 are 34 Year 9, 50 Year 10 and 46 Year 11 Ākonga.
- Establish regular staff meetings/training for Te Manawanui Mentors

Māori and Pasifika Community Liaison

Māori and Pasifika Community Liaison was appointed in 2023 and continued through 2024. Key responsibilities are:

- Build productive relationships with our Māori and Pasifika families and the school.
- Build productive relationships with our Māori and Pasifika students and the school.
- Actively promote Māori and Pasifika student successes.
- Truancy Support.
- Academic mentoring for Māori and Pasifika students. Working alongside the 'Strategic Support – Improving outcomes for Māori and Pasifika students to promote, model and support Māori and Pasifika students to experience success.
- Develop leadership roles for Māori and Pasifika students.
- Assist teachers become familiar with Pasifika cultural backgrounds and aspirations.

The person who currently holds this role is a key member of Kapa haka, co leads the Box Fit initiative and organises the Whānau Hui Komiti that sits within our Whānau hui shaping the direction of our hui. This person is integral to the student group Te Waha Wai.

Māori and Pasifika Kaiārahi – Oneroa Kāhui Ako Within School Lead

For 2024 a new role was created to support our senior students proactively from the start of the year. Outcomes of the role are:

- Academic Mentoring for Y11-13 Māori and Pasifika ākonga.
- Increased NCEA performance.

- Increased visibility across the school of Māori and Pasifika ākonga and collaborating with kaiako for improved outcomes.
- Support and deliver better outcomes for Māori, Pasifika students by weekly tracking.
- Collating opportunities for financial support e.g., Scholarships, grants etc.
- Students gaining a sense of belonging at Long Bay College.
- Developing stronger community relationships with Whānau.

Te Ao Māori - Oneroa Kāhui Ako Within School Lead

In 2024 a Kaiako was appointed to teach te reo Māori to our senior Level 2 and 3 students. The person took on the role of Kapa haka Tutor alongside the within school role which raises the profile of Te Ao Māori for ākonga across the school.

The Outputs of the role are:

- Understand and recognise of the unique status of tangata whenua in Aotearoa New Zealand
- Understand and acknowledge the histories, heritages, languages, and cultures of partners to Te Tiriti o Waitangi
- Practise and develop the use of te reo and tikanga Māori. Ensure a cross section of ākonga involved in Te Waha Wai
- Investigate and understand our place within the local Māori culture in relation to tikanga, mātauranga and te ao Māori
- Input in Assemblies to upskill students in all things Māori – whakamana ākonga (to empower students) Māori to take a lead in this
- Co-Lead Te Waha Wai
- Lead logistics of external groups e.g., Tama Ora
- Leading Matariki and Te Wiki o te reo Māori celebrations
- Increased engagement of Māori and Pasifika Whānau hui / Fono
- Co-representing the school at the Māori hui with the Kāhui Ako

Box Fit

To improve and contribute to support attendance and engagement of students at Long Bay College through a non-contact boxing fitness programme.

In partnership with Te Oneroa Boxfit Academy, our Māori and Pasifika Community Liaison weekly box fit sessions for both Tāne (boys); Wāhine (girls) and the occasional sports teams as individual groups.

The programme started in Term 2 2023, with the focus on Tuakana-Teina, a concept from te ao Māori, which refers to the relationships between an older (tuakana) person and a younger (teina) person. A senior student was often paired with a junior for different drills or teaching new drills together. Sessions start in a circle formation with karakia (Whakataka Te Hau) and finishes with a karakia/whakatauki – more recently student involved and lead.

For 2024 the Wāhine group has 51 TeamReach Members and 57 Tane members. Average group size at each session ranges from 10-19

Te Manukura

In 2019 Drina Paratene, Kaumātua Rawiri Wharemate, Macy Paipa (Former Cultural Prefect) and members of SLT shaped a role to promote Māori Leadership within our rangatahi. The role of tangata whenua student rep carries the title of Te Manukura (highly esteemed leader) and the unique role is to be recognised and respected within the wider school. The role of Te Manukura is underpinned by whakamanatanga [empowerment]. To empower the student through leadership opportunities primarily focused on leading Māori initiatives such as Matariki, Te Wiki o te Reo Māori and being a role model for other akonga Māori. Te Manukura shares Māori perspectives on other cultural/school matters where and when relevant and necessary.

In 2024 our Te Manukura (Male Māori student) led Kapa haka and played a significant role at key events including our Pōwhiri and Tiriti o Waitangi assembly. The student was included in the Māori and Pasifika staff meetings and was a key contributor in this space. For 2025 our Te Manukura (Female) will be representing her Māori and Cook Island Māori heritage.

Te Waha Wai

Māori and Pasifika student group who raise the profile of cultural events and give their voice to support the strategic development of the school.

Whānau Hui

- Our Whānau hui TeamReach over 70 members and 20 are in regular attendance each meeting. We had a record turnout of students and Whānau to prepare kai the night before Avondale's Samoan group visited.
- A smaller number of parents make up an inner Whānau Komiti who help shape the direction of our meetings and events. Currently there are 5 members in the komiti which is led by a BOT member and our Māori and Pasifika Community Liaison.
- Our Whānau Hui has shifted focus for 2024 with support of key events being the emphasis of the meetings. Ākonga and whānau joined in to supervise students

and siblings during the year 9 Atawhai evening, then again to prepare kai for the Cultural Day food festival. Staff who have key roles supporting Māori and Pasifika students attend the Whānau Hui.

- Our Whānau Hui 6 June focussed on NCEA. Facilitators in who ran NCEA me te Whānau led an information evening which was tailored specifically for our Māori and Pasifika families. Whānau and ākonga had the opportunity to ask questions in a warm, encouraging environment, either during the forum and / or after the presentation. Our junior students were targeted to attend, and we will run this biannually moving forward.

Māori and Pasifika Prizegiving

We hosted our inaugural Māori and Pasifika awards night with the theme “Celebrating Success as Who We Are”. Throughout the event our Kapa haka group and student dancers representing Cook Island, Tongan and Samoan were performed. Beulah Koale was our guest speaker, and he encouraged students to embrace their culture and seize opportunities.

The mantel of Te Manukura was symbolically passed on.

Students were awarded certificates for Academic achievement and Leadership with our top Mana Awards given to 8 students who personified our school values of Care, Create, Community and Respect. Te recipients are natural leaders willing to take charge, bring others with them, supports and empowers others.

Māori and Pacific People’s 2024 NCEA Results

The results of both our Māori and Pasifika students, who on many metrics outperform all other ethnicities in the three categories. This is testament to the hard work that has been put into these students and our programmes.

Māori and Pacific People's Results

Level	LBC Māori	Nat Māori	EQI Māori	LBC Pacific	Nat Pacific	EQI Pacific
L1	69.8%	NA	NA	70%	NA	NA
L2	92.6%	64.3%	79.3%	100%	64.9%	74%
L3	92.9%	57.9%	74%	88.9%	63.4%	68.3%
UE	78.6%	29.9%	51.9%	77.8%	30.1%	42%

Level 3 Te Reo Māori

- 2024 Level 3 Te Reo Māori consisted of one student (Māori/Male).
- This student gained three Excellence results in the Level 3 internal assessments and two Merit results in the Level 3 external assessments.
- Compared to the national statistics for male results, Māori results, and all results this student outperformed in all categories i.e. 60% Excellence achieved compared to 23.5% nationally.
- 2025 Future focus is improving retention rates and investigating offering scholarship.

Level 2 Te Reo Māori

- In 2024 Level 2 and Level 3 Te Reo Māori were taught as a full immersion course by our new Kaiako.
- The class consists of one Year 13 studying Level 3, and seven ākonga/students studying Level 2 Te Reo Māori (one is a Year 11 ākonga).
- Only two Level 2 ākonga/students completed Level 1 Te reo Māori, the other five did not. Five of the eight ākonga/students were Māori. This posed a challenge to endeavour to upskill language learners to Level 7 of the NZC in one school year.
- The overall GPA for L2TRM was 3.92.
- The average GPA for internal assessments was 5.
- 2025 focus is to improve the performance in L2 external standards specifically the Pānui / Reading external standard.
- The overall attainment in L2TRM were positive compared with national statistics. Of note, we only had 4.5% with NA grades compared with 17.4% nationally. At Achieved with Excellence we gained 40.9% compared with 19.3% nationally which is a fantastic result.
- The data for comparing results by ethnicity shows that the L2TRM class was comprised six ākonga Māori and four European). Both ethnicities outperformed the national statistics.
- The data for comparing gender reflects that our male results that were dominated by Achieved and Merit grades, were higher in these grades than the national statistics for males. However, the national results for males achieving at Excellence were 15% compared with 0% for our males. Therefore, a focus on boys attaining at the highest level is a focus for 2025. Our female results are very positive compared with the 2024 national statistics, specifically for Achieved at Excellence where we attained 52.9% at this level, compared with 22.8% nationally.

- 2025 Future focus is improving retention rates, consider implications of open entry or possibility of designing a pre-course book covering basics of Te Reo Māori.

Level 1 Te Reo

- This is the second year offering a Level 1 TRM course and first year implementing the NCEA change package to Level 1 standards.
- At the start of the year the class roll was 13 – 8 kōtiro / 5 tama. A 62.5% increase from 2023.
- It is worth noting that this year 11 cohort only had the option to study one semester TRM course each in year 9 and 10 (whereas in 2024 - the year 10 course has been extended to a full year course).
- Two of the 13 students were studying the subject of Te reo Māori for the first time at our school.
- In 2024 our overall results were: Achieved 33%, Achieved with Merit 55.6%, Achieved with Excellence 11.1%.
- We achieved 3 x Merit endorsements for 2024 Level 1 TRM (an increase from 1 in 2023).
- The data for comparing gender reflects that our male results are consistently higher than the 2024 national statistics. Our female results are consistently higher in Achieved and Merit grades than the 2024 national statistics, except for Excellence where our girls attained 7.7%, compared with 19% nationally. Males outperformed females. Pleasing to report there were no Not Achieved grades.
- Therefore overall, our male results were higher than our female results for 2024.
- 2025 Future focus is improving retention rates. We now offer a full year 10 programme which we hope will better prepare our ākonga in foundational language for the Level 1 course. We are able to offer a composite Level 2/3 TRM class. Settled classes and teachers has encouraged more participation in TRM.
- Te Ao Haka standards are offered as an NCEA subject for 2025

Year 9 and Year 10 Te Reo Māori

- A range of activities is included in these courses to support pānui (reading) / tuhituhi (writing), kōrero (speaking), whakarongo (listening) in Te reo Māori. Use of IRDPX (input, recognition, discrimination, production, extension) as a language teaching strategy is interwoven through the teaching and learning and a range of rauemi / resources are incorporated to stimulate and encourage engagement in literacy learning. Ngā Whāinga Ako (Learning Intentions) and Ngā Paearu Angitu (Success Criteria) are reflected in the course.

- Foundational Uara Māori / Māori values are implicit in our classroom culture and schemes, and explicit in our teaching and learning – wānanga (robust dialogue), whanaungatanga (respectful relationships), manaakitanga (showing integrity and respect of ahurea Māori / Māori culture), Tangata Whenuatanga (affirming ākonga Māori as Māori), Ako (taking responsibility for our learning and learning from each other).
- Year 9 Te Reo Māori is a semester course and in 2024 Year 10 has reverted to a full year course to support improved outcomes in senior programmes.
- In 2024 we had 22 ākonga/students in Year 9 Te reo Māori. The reduction may reflect offering the Mātauranga Māori core class. With 47 ākonga/students in two separate year 10 classes we expect to see a rise in the Level 1 Te Reo Māori course in 2025.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	At Long Bay College, we promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. Long Bay College supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p>We have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Long Bay College Staff. To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:</p> <ul style="list-style-type: none"> • appoint appropriately qualified staff through a fair and impartial appointment process • create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board. <p>We monitor, review, and evaluate our employment policies and processes on an ongoing basis.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	All of our appointments are made on merit with the best candidate to serve our communities needs being appointed. Gender, ethnicity, sexual orientation, religion and other possible discriminatory factors are not consider as part of the selection process.
How are you recognising: <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and 	<p>The implementation of our EEO policy and programme supports our school to:</p> <ul style="list-style-type: none"> • prevent and eliminate bias and discrimination • promote an inclusive and safe work environment • treat all current and prospective staff fairly

– Greater involvement of Māori in the Education service?	<ul style="list-style-type: none"> provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion). Fulfil our obligations towards Te Tiriti o Waitangi
How have you enhanced the abilities of individual employees?	<p>All of our staff have access to both extensive weekly, in-house Professional Learning and Development opportunities and are also supported a significant budget for external PLD opportunities.</p> <p>We also have an internal middle leadership development programme’ run in conjunction with the Springboard Trust and University of Auckland for up to 8 members of staff biannually. In 2025 we have 10 staff members completing the New Zealand Certificate in Te Pōkaihi Reo (Reo Rua) Te Kaupae 1 via Te Wānanga o Aotearoa and their ‘Papa Reo – Kete’ course.</p>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> Following our EEO policy Having an appointed EEO representative Consulting with staff to hear any concerns Creating an employee database (with informed consent for any EEO data collected) Encouraging staff to participate in training and career development. Programme monitoring through staff meetings and board reports. Reviewing employment and personnel policies and processes.
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> Following our EEO policy Having an appointed EEO representative Consulting with staff to hear any concerns Creating an employee database (with informed consent for any EEO data collected) Encouraging staff to participate in training and career development. Programme monitoring through staff meetings and board reports. Reviewing employment and personnel policies and processes.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Statement of compliance with employment policy

Long Bay College is dedicated to staffing the school with the best possible leadership, teaching, and support personnel available.

Long Bay College board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020 and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board:

- Takes all steps, as far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees.
- Considers staff health and wellbeing (hauora) and work-life balance and considers applications for flexible working arrangements.
- Ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest.
- Promotes high levels of staff performance through:
 - Performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees).
 - Acknowledgement of staff achievements.
 - Salary units and management allowances and non-contact time.
- Deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.

The board meets reporting and administrative requirements by:

- Referring to the school's Equal Employment Opportunities policy in its annual report on the extent of its compliance as a good employer
- Ensuring that systems are in place for keeping employee files safe and secure.

- All staff and volunteers have been Police Vetted. Dates are recorded in Kamar and an alert ensures these are completed every 3 years.
- Teachers are registered and hold a current practising certificates, or have a limited authority to teach, and are therefore police vetted.
- Confirm that any provisionally certificated teachers have received appropriate induction and mentoring.
- The school annually assesses the principal against professional standards and regularly assesses the performance of teachers.
- Procedures for staff selection and appointment are being implemented correctly, including identity and registration checks, and board delegation for appointment committees.
- Supporting policies for induction, staff conduct, and professional development are being implemented.
- Long Bay College complies with the Equal Employment Opportunities (EEO) policy and a statement on EEO is included in the annual report (including any issues from the previous year).
- All procedures relating to physical restraint have been followed, and that all requirements to notify, monitor, and report have been met. Confirm that any non-teaching staff have been authorised in writing.
- Staff authorised to apply restraint receive appropriate training and support

Other reports on special and contestable funding (Not applicable in 2024)

Initiatives
N/A
Data
N/A
Commentary on data
N/A
Outcomes
N/A

Statement of KiwiSport funding

In 2024 Long Bay College received \$45,904.11 + GST in Kiwisport funding to support our sports programme.

The funding was applied to subsidise the wages of our Sports Co-ordinators.

Annual financial statements



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 27

Principal: Mr CJ Healey

School Address: 30 Ashley Avenue, Long Bay, Auckland 0630

School Phone: 09 477 9009

School Email: office@lbc.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

LONG BAY COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Long Bay College

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Derek Blank

Full Name of Presiding Member



Signature of Presiding Member

29/05/2025

Date:

Christian James Healey

Full Name of Principal



Signature of Principal

29/05/2025

Date:

Long Bay College
Members of the Board
For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/Expires
Derek Blank	Presiding Member	Appointed	Sep 2025
CJ Healey	Principal	ex Officio	
Wendy Ellis	Parent Representative	Appointed	Sep 2025
Fusipongi Magill	Parent Representative	Appointed	Sep 2025
Grant Stott	Parent Representative	Appointed	Sep 2025
Katherine Woollard	Parent Representative	Appointed	Sep 2025
Tipene Tahana	Parent Representative	Appointed	Sep 2025
Steve Piner	Co-opted Member	Appointed	Sep 2025
Kristen Evans	Staff Representative	Appointed	Sep 2025
Gauri Ramesh	Student Representative	Appointed	Sep 2025

Long Bay College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	18,201,129	4,052,793	17,059,778
Locally Raised Funds	3	3,508,822	3,165,270	2,629,563
Interest		349,903	200,000	228,095
Gain on Sale of Property, Plant and Equipment		2,782	-	-
Total Revenue		22,062,636	7,418,063	19,917,436
Expense				
Locally Raised Funds	3	1,167,759	1,107,715	996,074
Learning Resources	4	14,137,557	3,397,769	13,020,748
Administration	5	1,686,205	1,642,837	1,521,628
Interest		8,553	-	13,314
Property	6	4,729,681	1,067,660	4,394,553
Loss on Disposal of Property, Plant and Equipment		238	-	9,870
Total Expense		21,729,993	7,215,981	19,956,187
Net Surplus / (Deficit) for the year		332,643	202,082	(38,751)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		332,643	202,082	(38,751)

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

Long Bay College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		7,653,510	7,653,510	7,586,840
Total comprehensive revenue and expense for the year		332,643	202,082	(38,751)
Contribution - Furniture and Equipment Grant		-	-	105,421
Equity at 31 December		7,986,153	7,855,592	7,653,510
Accumulated comprehensive revenue and expense		7,986,153	7,855,592	7,653,510
Equity at 31 December		7,986,153	7,855,592	7,653,510

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.

Long Bay College
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	7,903,701	4,515,405	3,950,961
Accounts Receivable	8	1,074,434	1,029,843	1,029,843
Prepayments		126,237	59,460	59,460
Investments	9	-	2,000,000	2,000,000
Funds Receivable for Capital Works Projects	17	10,036	9,541	9,541
		9,114,408	7,614,249	7,049,805
Current Liabilities				
GST Payable		173,617	140,610	140,610
Accounts Payable	11	1,593,871	1,427,877	1,427,877
Borrowings	12	-	35,733	35,733
Revenue Received in Advance	13	2,243,063	1,524,586	1,468,724
Provision for Cyclical Maintenance	14	162,503	97,408	97,408
Finance Lease Liability	15	47,797	68,055	68,055
Funds held in Trust	16	1,709,613	982,847	982,847
Funds held for Capital Works Projects	17	-	194,434	194,434
		5,930,464	4,471,550	4,415,688
Working Capital Surplus		3,183,944	3,142,699	2,634,117
Non-current Assets				
Property, Plant and Equipment	10	5,189,516	5,108,473	5,449,973
		5,189,516	5,108,473	5,449,973
Non-current Liabilities				
Borrowings	12	98,266	98,266	98,266
Provision for Cyclical Maintenance	14	276,074	251,492	286,492
Finance Lease Liability	15	12,967	45,822	45,822
		387,307	395,580	430,580
Net Assets		7,986,153	7,855,592	7,653,510
Equity		7,986,153	7,855,592	7,653,510

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

Long Bay College
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		4,075,679	4,052,793	3,633,510
Locally Raised Funds		1,192,909	845,220	977,498
International Students		3,122,067	2,375,912	2,120,140
Goods and Services Tax (net)		33,007	-	50,331
Payments to Employees		(3,070,501)	(3,120,056)	(2,662,302)
Payments to Suppliers		(3,889,154)	(3,524,425)	(3,209,739)
Interest Paid		(8,553)	-	(13,314)
Interest Received		398,792	200,000	201,772
Net cash from Operating Activities		1,854,246	829,444	1,097,896
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		2,782	-	-
Purchase of Property Plant & Equipment		(340,131)	(265,000)	(419,860)
Proceeds from Sale of Investments		2,000,000	-	-
Net cash from/ (to) Investing Activities		1,662,651	(265,000)	(419,860)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	105,421
Finance Lease Payments		(37,944)	-	(60,599)
Repayment of Loans		(35,733)	-	(35,733)
Funds Administered on Behalf of Other Parties		509,520	-	27,620
Net cash from Financing Activities		435,843	-	36,709
Net increase in cash and cash equivalents		3,952,740	564,444	714,745
Cash and cash equivalents at the beginning of the year	7	3,950,961	3,950,961	3,236,216
Cash and cash equivalents at the end of the year	7	7,903,701	4,515,405	3,950,961

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.

Long Bay College

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Long Bay 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure 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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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.

1.3. 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 to which they relate. 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 to which they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

1.4. Operating Lease Payments

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

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Buildings	10–75 years
Furniture and Equipment	5–20 years
Information and Communication Technology	5–8 years
Motor Vehicles	8 years
Textbooks	6–8 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

1.11. 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.

1.12. 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, 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.

1.13. Revenue Received in Advance

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

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

1.14. 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.

1.15. Funds held for Capital Works

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

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

1.16. Provision for Cyclical Maintenance

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

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

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

1.17. Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liability. Financial liabilities are 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.

1.18. Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

1.19. 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.

1.20. Budget Figures

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

1.21. 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,000,254	3,992,793	3,658,205
Teachers' Salaries Grants	10,678,224	-	10,002,651
Use of Land and Buildings Grants	3,458,669	-	3,337,987
Other Government Grants	63,982	60,000	60,935
	18,201,129	4,052,793	17,059,778

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	629,809	520,055	406,955
Fees for Extra Curricular Activities	205,107	56,765	302,198
Trading	949	1,000	1,107
Other Revenue	371,857	267,400	249,601
International Student Fees	2,301,100	2,320,050	1,669,702
	3,508,822	3,165,270	2,629,563
Expenses			
Extra Curricular Activities Costs	216,895	95,400	234,775
Trading	872	4,000	4,417
International Student - Employee Benefit - Salaries	231,540	219,115	179,131
International Student - Other Expenses	718,452	789,200	577,751
	1,167,759	1,107,715	996,074
Surplus for the year Locally raised funds	2,341,063	2,057,555	1,633,489

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	756,747	651,490	636,488
Information and Communication Technology	248,206	375,150	249,222
Employee Benefits - Salaries	12,282,652	1,675,679	11,446,572
Other Learning Resources	6,149	14,300	6,917
Staff Development	211,642	73,650	49,758
Depreciation	632,161	606,500	631,791
	14,137,557	3,397,769	13,020,748

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	18,918	14,300	11,119
Board Fees and Expenses	26,267	24,090	24,002
Legal Fees	3,680	10,000	2,004
Other Administration Expenses	342,576	316,385	282,677
Employee Benefits - Salaries	1,239,255	1,225,262	1,161,005
Insurance	55,509	52,800	40,821
	1,686,205	1,642,837	1,521,628

6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	462,673	450,800	446,116
Cyclical Maintenance	89,392	-	(33,638)
Heat, Light and Water	153,118	136,250	154,599
Rates	197	500	223
Repairs and Maintenance	462,845	387,110	372,122
Use of Land and Buildings	3,458,669	-	3,337,987
Other Property Expenses	102,787	93,000	117,144
	<u>4,729,681</u>	<u>1,067,560</u>	<u>4,394,553</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	7,903,701	4,515,405	3,950,951
Cash and Cash Equivalents for Statement of Cash Flows	<u>7,903,701</u>	<u>4,515,405</u>	<u>3,950,951</u>

Of the \$7,903,701 Cash and Cash Equivalents, \$7,574 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$7,903,701 Cash and Cash Equivalents, \$5,416 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$7,903,701 Cash and Cash Equivalents, \$2,229,973 of International Student Fees in advance is held by the School, as disclosed in note 13.

Of the \$7,903,701 Cash and Cash Equivalents, \$1,709,613 of Funds Held in Trust is held by the School, as disclosed in note 16.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	29,076	35,329	35,329
Receivables from the Ministry of Education	8,373	145,516	145,516
Interest Receivable	1,067	49,956	49,956
Teacher Salaries Grant Receivable	1,035,018	799,042	799,042
	<u>1,074,434</u>	<u>1,029,843</u>	<u>1,029,843</u>
Receivables from Exchange Transactions	31,043	85,285	85,285
Receivables from Non-Exchange Transactions	1,043,391	944,558	944,558
	<u>1,074,434</u>	<u>1,029,843</u>	<u>1,029,843</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	-	2,000,000	2,000,000
Total Investments	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	1,070,234	15,590	-	-	(28,594)	1,057,230
Building Improvements	2,953,313	71,489	-	-	(170,010)	2,854,792
Furniture and Equipment	748,366	107,970	-	-	(123,400)	732,936
Information and Communication Technology	490,581	110,744	-	-	(217,748)	383,577
Motor Vehicles	37,666	14,800	-	-	(12,709)	39,757
Textbooks	2,862	25,709	-	-	(4,961)	23,610
Leased Assets	116,923	18,644	-	-	(70,141)	65,426
Library Resources	30,028	6,996	(238)	-	(4,598)	32,188
Balance at 31 December 2024	5,449,973	371,942	(238)	-	(632,161)	5,189,516

The net carrying value of furniture and equipment held under a finance lease is \$65,426 (2023: \$116,923)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,437,470	(380,240)	1,057,230	1,421,880	(351,646)	1,070,234
Building Improvements	3,933,579	(1,078,787)	2,854,792	3,862,089	(908,776)	2,953,313
Furniture and Equipment	3,043,490	(2,310,554)	732,936	2,935,521	(2,187,155)	748,366
Information and Communication Technology	2,393,838	(2,010,261)	383,577	2,283,093	(1,792,512)	490,581
Motor Vehicles	125,770	(86,013)	39,757	127,515	(89,849)	37,666
Textbooks	798,711	(775,101)	23,610	773,002	(770,140)	2,862
Leased Assets	336,728	(271,302)	65,426	323,859	(206,936)	116,923
Library Resources	134,224	(102,036)	32,188	128,245	(98,217)	30,028
Balance at 31 December	12,203,810	(7,014,294)	5,189,516	11,855,204	(6,405,231)	5,449,973

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	404,742	417,917	417,917
Accruals	14,918	75,241	75,241
Employee Entitlements - Salaries	1,107,877	882,667	882,667
Employee Entitlements - Leave Accrual	66,334	52,052	52,052
	1,593,871	1,427,877	1,427,877
Payables for Exchange Transactions	1,593,871	1,427,877	1,427,877
	1,593,871	1,427,877	1,427,877

The carrying value of payables approximates their fair value.

12. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	35,733	35,733
	-	35,733	35,733
Loans due after one year	98,266	98,266	98,266
	98,266	98,266	98,266

The School has borrowings at 31 December 2024 of \$98,266 (31 December 2023 \$133,999). These loans are Crown Energy Efficiency Loans from the Energy Efficiency and Conservation Authority for the purpose of reducing the college's energy expenditure by upgrading and replacing the existing lighting with LED alternatives. The loans are nil interest unsecured advances payable in equal quarterly instalments ending August 2027.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	7,674	34,136	34,136
International Student Fees in Advance	2,229,973	1,464,868	1,409,006
Other Revenue in Advance	5,416	25,582	25,582
	2,243,063	1,524,586	1,468,724

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	383,900	383,900	450,808
Increase to the Provision During the Year	89,392	-	69,905
Use of the Provision During the Year	(34,715)	(35,000)	(33,270)
Other Adjustments	-	-	(103,543)
Provision at the End of the Year	438,577	348,900	383,900
Cyclical Maintenance - Current	162,503	97,408	97,408
Cyclical Maintenance - Non-current	276,074	251,492	286,492
	438,577	348,900	383,900

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No later than one year	50,825	75,592	75,592
Later than One Year	13,825	47,875	47,875
Future Finance Charges	(3,886)	(9,590)	(9,590)
	60,764	113,877	113,877
Represented by:			
Finance lease liability - Current	47,797	68,055	68,055
Finance lease liability - Non-current	12,967	45,822	45,822
	60,764	113,877	113,877

16. Funds Held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 1,709,613	\$ 982,847	\$ 982,847
	<u>1,709,613</u>	<u>982,847</u>	<u>982,847</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP- Shade Structures (221774)	12,176	-	(5,577)	(6,599)	-
Flooring Replacement - Blocks C, G.M & S (226251)	12,592	-	-	(12,592)	-
A Block Refurbishment	(9,541)	-	-	9,541	-
C Block Refurbishment (240030)	16,977	-	(10,867)	(6,110)	-
S Roof Replacement (244897)	39,058	7,811	(47,583)	714	-
L Block Skylight Flashing & Ceiling Tiles (244898)	36,276	(9,638)	(26,638)	-	-
Flood Remediation (233923)	10,512	1,607	(16,592)	4,473	-
N Block Roof, Cladding & Ceiling repairs (244896)	21,177	1,781	(21,309)	(1,549)	-
CX (M) Block Rationalisation (225414)	45,666	2,941	(48,607)	-	-
Block B AMS Combined (226250)	-	76,709	(76,722)	-	(13)
Library Water Leak Repair	-	-	(10,023)	-	(10,023)
Totals	<u>184,893</u>	<u>81,211</u>	<u>(263,918)</u>	<u>(12,222)</u>	<u>(10,036)</u>

Represented by:

Funds Receivable from the Ministry of Education

(10,036)

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP- Shade Structures (221774)	12,176	-	-	-	12,176
Gas Boiler & Heater Replacement (226254)	1,030	-	-	(1,030)	-
Flooring Replacement - Blocks C, G.M & S (226251)	12,592	-	-	-	12,592
A Block Refurbishment	(9,541)	-	-	-	(9,541)
K Block Roof Remediation (238819)	126,756	(39,884)	(105,791)	18,919	-
C Block Refurbishment (240030)	250,000	113,668	(346,691)	-	16,977
K Block Wall & Ceiling replacement (233923)	-	117,372	(139,909)	22,537	-
S Roof Replacement (244897)	-	70,296	(31,238)	-	39,058
L Block Skylight Flashing & Ceiling Tiles (244898)	-	36,276	-	-	36,276
Flood Remediation (233923)	-	14,479	(2,318)	(1,549)	10,512
N Block Roof, Cladding & Ceiling repairs (244896)	-	24,884	(3,707)	-	21,177
CX (M) Block Rationalisation (225414)	-	47,250	(1,584)	-	45,666
Totals	<u>393,013</u>	<u>384,341</u>	<u>(631,238)</u>	<u>38,777</u>	<u>184,893</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

194,434
(9,541)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

2024 2023

	Actual \$	Actual \$
<i>Board Members</i>		
Remuneration	4,475	5,723
<i>Leadership Team</i>		
Remuneration	1,219,562	1,201,031
Full-time equivalent members	8.00	8.00
Total key management personnel remuneration	1,224,038	1,206,754

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet prior to the Full Board meeting. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260 - 270	240 - 250
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	20.00	24.00
110 - 120	14.00	13.00
120 - 130	9.00	12.00
130 - 140	-	3.00
140 - 150	6.00	2.00
	49.00	54.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$690,363 (2023:\$215,424) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Block B AMS Combined -226250	690,363
Total	690,363

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	7,903,701	4,515,405	3,950,961
Receivables	1,074,434	1,029,843	1,029,843
Investments - Term Deposits	-	2,000,000	2,000,000
Total Financial assets measured at amortised cost	8,978,135	7,545,248	6,980,804

Financial liabilities measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Payables	1,593,871	1,427,877	1,427,877
Borrowings - Loans	98,266	133,999	133,999
Finance Leases	60,764	113,877	113,877
Total Financial liabilities measured at amortised Cost	1,752,901	1,675,753	1,675,753

24. Events After Balance Date

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

25. Comparatives

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

Auditor's report



Long Bay College

Auditor's Report to the Board of Trustees

Year Ended 31 December 2024

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Crowe New Zealand Audit Partnership

Level 17, 88 Shortland Street
Auckland 1010
C/- Crowe Mall Centre Private Bag 90106
Invercargill 9840 New Zealand

Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

29 May 2025

The Board
Long Bay College
Strictly Private and Confidential
PO Box 89007
Torbay
Auckland 0742

CC: CJ Healey (Principal)

Dear Board Members

Annual Financial Statement Audit for the Year Ended 31 December 2024

We have recently completed our financial statement audit of Long Bay College (the "School") for the year ended 31 December 2024, and we have pleasure in providing our report on the results of the audit process.

If you require further information on the matters raised in this report please do not hesitate to make contact.

We would like to take this opportunity to thank management and staff for the courtesy and assistance extended to us throughout the audit process.

Yours sincerely
Crowe New Zealand Audit Partnership

Kurt Sherlock
Partner
M +64 21 467 018
E kurt.sherlock@crowe.nz

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1. Results of the Audit Process

1.1 Scope and purpose of audit engagement

We have completed our audit of the School's annual financial statements for the year ended 31 December 2024 and issued our audit opinion. Based on our audit procedures we can confirm the annual financial statements presents fairly, in all material respects, the financial position of the School as at 31 December 2024 and its financial performance and cash flows for the year then ended.

Obtaining reasonable assurance that the financial statements are free of material misstatement, involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then applying audit procedures, using our professional judgment, to mitigate that risk. While we considered internal control relevant to the preparation of your annual financial statements, our audit procedures mainly comprised substantive tests (i.e. transactional and confirmation type testing).

Our audit procedures are designed primarily for the purpose of expressing an opinion on your annual financial statements. We do not examine every transaction, due to the scope of the audit engagement; there is an unavoidable risk that some misstatements or errors may remain undiscovered. Our report does not include all possible improvements to your internal controls, which a more extensive review might satisfy.

1.2 Responsibilities of the Board of Trustees

The Board are responsible for the preparation and fair presentation of the financial statements which fairly reflect the financial position of the School as at 31 December 2024 and the financial performance for the year ended on that date.

To meet this objective, the Board are ultimately responsible for the maintenance of proper accounting records and an adequate system of internal controls to minimise the risk of material financial statement misstatement.

1.3 Independence statement

Members of the Audit Team and Partners of Crowe have confirmed their independence from the School for the year ended 31 December 2024.

1.4 Materiality

Materiality is defined as the magnitude of omission or misstatement individually, or in aggregate that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person would have been changed or influenced by such omissions or misstatement. It is a matter of professional judgment and is influenced by quantitative and qualitative factors.

For the 31 December 2024 audit the materiality level was set at \$651,893. We consider that the cumulative and individual effect of all balances and movements above materiality to be significant.

1.5 Areas of significant risk and audit emphasis

Our audit approach considered the inherent risks for the School, and their potential impact on the financial statements, as well as the associated risk mitigations and controls in place. Below we present a summary of the identified key areas of risk and audit emphasis and our conclusions in relation to each matter.

Audit Risk	Audit Response
Management override of controls <ul style="list-style-type: none"> The risk of management overriding controls exists in all entities and is a mandatory significant risk to be addressed by the auditor. Material misstatement of financial statements due to fraud often involve the manipulation of the financial reporting process by recording inappropriate or unauthorised journal entries, bias in accounting estimates and the existence of significant transactions outside the normal course of business. 	<ul style="list-style-type: none"> Professional scepticism was maintained while undertaking audit procedures on subjective balances in the School's financial statements, including the provision for cyclical maintenance. Journals posted into the general ledger were selected on a sample basis and traced back to supporting documents to verify that they were appropriate. <p>We have nothing to report to the Board of Trustees.</p>
Cyclical maintenance <ul style="list-style-type: none"> Cyclical maintenance is an area of significant judgment and estimation which could lead to material misstatement in the financial statements if not considered properly by management. The School uses a cyclical maintenance plan that is prepared by an expert to base the cyclical maintenance provision on. 	<ul style="list-style-type: none"> We documented the basis for the calculation of the provision and applied professional scepticism to ensure that the information sources and judgements taken are reasonable. We have reviewed the qualifications and objectivity of the expert used by the school to prepare the cyclical maintenance plan and calculation of the provision.. We agreed the inputs into the calculation of the provision and checked the calculation for mathematical accuracy. We considered whether there were any changes at the School since the basis for calculating the provision was made. <p>We have nothing to report to the Board of Trustees.</p>

1.6 Observations and recommendations arising from the audit

We highlight the following matters for the attention of the Board together with recommendations for management to consider, to further strengthen the internal control environment of the Board. These include any observations and recommendations arising from prior year audits that have not yet been satisfactorily resolved, or still require further attention of the Board.

1.6.1 Expenditure on principal professional development or wellbeing that can be seen to confer a personal benefit

Observation

For 2023 and 2024, principals can access funding of up to \$8,000 per annum for professional coaching and support for their leadership role. The purpose of the funding is to ensure secondary principals' leadership development and wellbeing.

The \$6,000 is paid through the school's operational funding but tagged to be spent for the purposes of professional coaching and support for principals.

The Ministry of Education (the Ministry) has provided guidance on its website - Secondary principals – Education in New Zealand. This requires each school to use its funding in accordance with its policies relating to professional development and sensitive expenditure.

As noted in Circular 2020/10: Principal Concurrence any additional payment or benefit paid to a principal including 'sensitive payments', that can be described as payments that provide, have the potential to provide, or have the perceived potential to provide, a private benefit to an individual staff member, need to be approved by the Ministry of Education before the payment/benefit is made.

We note that if the Ministry declines an application for concurrence for a payment, that payment may be unlawful.

Any additional benefits provided to the principal might also attract Fringe Benefit Tax.

In the current year, we note that the \$6,000 fund has not been fully utilised.

Recommendation

We recommend that the Board considers what is appropriate spending for the \$6,000 and contacts the Ministry of Education to request concurrence for this payment and obtains advice on whether Fringe Benefit Tax could be payable (if required).

School's Management Response

If any payments from the Principal's Professional Coaching and Wellbeing fund provide, have the potential to provide, or are perceived to provide a private benefit to an individual staff member, approval from the Ministry of Education will be sought before the payment or benefit is made.

1.6.2 Controls around journal entries

Observation

During the audit of general journals, we noted that there are limited segregation of duties nor controls around the process of journals.

Recommendation

We recommend that the Board considers implementing controls around the process of general journals such as 'one-up review process. This means someone else with appropriate authority reviewing the journals after they have been posted.

School's Management Response

The school is aware of this lack of process

1.6.3 Refresh of EdPay's guidance on controls

Observation

The current EdPay guidance to schools on controls notes that the online activity history for Masterfile changes, such as bank account and other changes to personal details within EdPay, is still in development. The guidance does suggest some interim procedures, consisting of taking screen shots of changes and having those approved. However, as this does not provide a list of all changes made, we do not consider this to be an effective control.

We understand from the Ministry that the activity history report now provides details of all Masterfile changes (except changes to employees' addresses). However, this change has not been communicated to schools. EPL and the Ministry are currently refreshing the guidance to schools on payroll controls, and we have been told that this will be available soon.

Recommendation

We note that the school has implemented certain controls in relation to review of time sheets, leave and activity history reports. We recommend that the school review and ensure implementation of controls around Masterfile file changes.

1.6.4 Misalignment of GST Reporting Period with Financial Year-End

Observation

During our review, we noted that the Goods and Services Tax (GST) reporting period of the entity does not align with its financial year-end. While GST returns are filed every two months, the cut-off dates do not coincide with the company's annual financial reporting date. This can lead to reconciliation challenges.

Recommendation

We recommend that management consider the potential benefits of aligning the GST reporting periods more closely with the financial year-end, where practicable. Alternatively, ensure that robust procedures are in place for year-end cut-off adjustments, including comprehensive reconciliations and adequate documentation, to minimize errors.

1.7 Update on prior year observations and recommendations

In our audit for the year ended 31 December 2023 we identified a number of matters for the attention of the Board together with recommendations for management to consider. We consider the following matters to have been sufficiently addressed.

Prior Year Recommendation	Current Year Observation
<p>Review process of payroll.</p> <p>We recommend that the Board ask management for assurance that appropriate controls are in place at the school over payroll transactions, and that these controls are considered against the updated payroll guidance once it is published by EdPay</p>	Resolved in 2024 year.
<p>Cyclical maintenance provision</p> <p>We recommend that the school revisit the cyclical maintenance provision to ensure that the impact of inflation on the estimated costs and the provision has been considered and evidence this in the calculation.</p>	Resolved in 2024 year.

1.8 Confidentiality

This report is strictly confidential and although it has been made available to management to facilitate discussions, it may not be taken as altering our responsibility to report to the Board of the School directly.

The contents of this report should not be disclosed to third parties without our prior written consent.

2. Other matters to be communicated

In compliance with International Auditing Standards, we have an obligation to communicate certain aspects of our audit to you. The critical areas have been detailed in the previous sections, and the other matters that require communication are summarised as:

Matter to be communicated	Crowe comments
Significant accounting policies adopted or changed	There have been no significant accounting policies adopted or changed during the year.
Management judgements and estimates	Under International Standards on Auditing (NZ), we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions, or valuation judgements. Overall, we note that the judgements and estimates made by management in the preparation of the financial statements for the year ended 31 December 2024 appear reasonable.
Disagreement with management over the application of accounting principles, scope of the audit and disclosures	There have been no disagreements with management during the audit.
Any instances of fraud or non-compliance with legislative, regulatory or contractual requirements	No instances of fraud or non-compliance were detected during the audit.
Material uncertainty related to going concern	No matters of material uncertainty were noted.

3. Summary of adjusted and unadjusted audit differences

3.1 Adjusted audit differences

As a result of our audit procedures, we did not identify any adjusting journals that were required for the year ended 31 December 2024.

We have communicated all amendments to financial statement disclosures that were identified during the audit and all have been updated in the financial statements.

3.2 Unadjusted audit differences

In performing our audit for the year ended 31 December 2024, we have not identified any uncorrected adjustments or errors that could, in our judgement, either individually or in aggregate have a significant effect on the financial statements.

Independent Auditor's Report 2024



Crowe New Zealand Audit Partnership

Level 17, 88 Shortland Street
Auckland 1010
C/- Crowe Mail Centre Private Bag
90106
Invercargill 9840 New Zealand

Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF LONG BAY COLLEGE'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Long Bay College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 23, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our audit report is the Statement of Variance, Evaluation of the school students' progress and achievement, Report on how the School has Given effect to Te Tiriti o Waitangi, Long Bay College Good Employer Statement for the year ended 31 December 2024 and Long Bay College Kiwisport Report for the year ended 31 December 2024, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read "K. Sherlock".

Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand