

LONGBEACH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3594

Principal: Neil Simons

School Address: 838 Boundary Road, RD 3, Ashburton

School Postal Address: 838 Boundary Road, RD 3, Ashburton

School Phone: 03 3026643

School Email: office@longbeach.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



LONGBEACH SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Good Employer Statement

Longbeach School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Richard Wood	Presiding Member	Re Elected	Sep 2025
Neil Simons	Principal		
Jason Rickard	Parent Rep	Re Elected	Sep 2025
Amie Griffiths	Parent Rep	Elected	Sep 2022
Sonia Etheridge	Parent Rep	Elected	Sep 2022
Toni Durham	Parent Rep	Re Elected	Sep 2025
Will Mackenzie	Parent Rep	Elected	Sep 2025
Leandra Fitzgibbon	Parent Rep	Elected	Sep 2025
Sarah Lovell	Staff Rep	Elected	Sep 2025

Longbeach School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Richard Wood

Full Name of Presiding Member



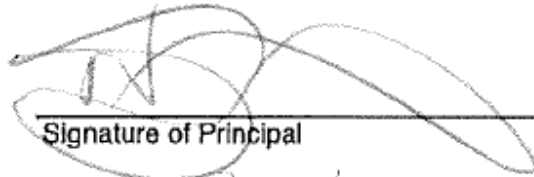
Signature of Presiding Member

25/5/23

Date:

Neil Simons

Full Name of Principal



Signature of Principal

25/5/23

Date:

Longbeach School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,331,473	1,239,000	1,238,238
Locally Raised Funds	3	144,725	43,800	122,732
Interest Income		2,335	-	2,204
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		1,478,533	1,282,800	1,363,174
Expenses				
Locally Raised Funds	3	62,287	13,632	91,733
Learning Resources	4	1,004,404	912,210	938,645
Administration	5	112,009	79,000	84,813
Finance		352	360	497
Property	6	303,375	280,110	269,181
Loss on Disposal of Property, Plant and Equipment		395	-	-
		1,482,822	1,285,312	1,384,869
Net Surplus / (Deficit) for the year		(4,289)	(2,512)	(21,695)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(4,289)	(2,512)	(21,695)



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

Longbeach School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		323,034	323,034	344,729
Total comprehensive revenue and expense for the year		(4,289)	(2,512)	(21,695)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,934	6,934	-
Equity at 31 December		325,679	327,456	323,034



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.

Longbeach School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	128,383	151,829	312,720
Accounts Receivable	8	87,567	75,053	59,412
Prepayments		698	700	2,696
Inventories	9	2,770	-	2,739
Investments	10	74,528	75,000	74,081
Funds Receivable for Capital Works Projects	16	5,817	-	-
		299,763	302,582	451,648
Current Liabilities				
GST Payable		16,536	20,000	33,928
Accounts Payable	12	98,261	88,053	86,132
Revenue Received in Advance	13	142	-	248
Finance Lease Liability	15	8,197	8,000	9,424
Funds held for Capital Works Projects	16	3,553	-	172,879
		126,689	116,053	302,611
Working Capital Surplus/(Deficit)		173,074	186,529	149,037
Non-current Assets				
Property, Plant and Equipment	11	181,177	174,902	206,902
		181,177	174,902	206,902
Non-current Liabilities				
Provision for Cyclical Maintenance	14	22,271	27,975	20,775
Finance Lease Liability	15	6,301	6,000	12,130
		28,572	33,975	32,905
Net Assets		325,679	327,456	323,034
Equity		325,679	327,456	323,034



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

Longbeach School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		331,083	267,305	294,121
Locally Raised Funds		131,828	42,300	122,950
Goods and Services Tax (net)		(17,392)	-	(4,590)
Payments to Employees		(222,968)	(159,370)	(180,094)
Payments to Suppliers		(223,171)	(141,597)	(232,048)
Interest Paid		(352)	(360)	(497)
Interest Received		937	-	2,815
Net cash from/(to) Operating Activities		(35)	8,278	2,657
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(395)	-	
Purchase of Property Plant & Equipment (and Intangibles)		(5,311)	(41,481)	(40,781)
Purchase of Investments		(447)	(2,000)	(1,036)
Net cash from/(to) Investing Activities		(6,153)	(43,481)	(41,817)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,934	6,934	
Finance Lease Payments		(9,940)	(7,554)	(9,829)
Funds Administered on Behalf of Third Parties		(175,143)	-	(76,532)
Net cash from/(to) Financing Activities		(178,149)	(620)	(86,361)
Net increase/(decrease) in cash and cash equivalents		(184,337)	(35,823)	(125,521)
Cash and cash equivalents at the beginning of the year	7	312,720	187,652	438,241
Cash and cash equivalents at the end of the year	7	128,383	151,829	312,720

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



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

Longbeach School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies



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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable



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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

n) Revenue Received in Advance

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

o) Funds held 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 Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

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

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



q) 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, finance lease liability, and painting contract 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	308,018	289,000	294,121
Teachers' Salaries Grants	791,420	740,000	750,427
Use of Land and Buildings Grants	208,970	210,000	193,690
Other Government Grants	23,065	-	-
	<u>1,331,473</u>	<u>1,239,000</u>	<u>1,238,238</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	54,395	35,000	32,018
Fees for Extra Curricular Activities	21,451	1,800	13,919
Trading	15,488	3,000	16,002
Fundraising & Community Grants	25,833	-	43,877
Other Revenue	27,558	4,000	16,916
	<u>144,725</u>	<u>43,800</u>	<u>122,732</u>
Expenses			
Extra Curricular Activities Costs	48,438	3,132	62,415
Trading	5,586	-	19,943
Fundraising and Community Grant Costs	915	-	2,532
Other Locally Raised Funds Expenditure	7,348	10,500	6,843
	<u>62,287</u>	<u>13,632</u>	<u>91,733</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>82,438</u>	<u>30,168</u>	<u>30,999</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	26,086	18,100	19,461
Equipment Repairs	1,276	1,500	1,239
Information and Communication Technology	4,764	2,300	1,517
Library Resources	694	1,000	476
Employee Benefits - Salaries	933,162	846,310	868,963
Staff Development	4,502	11,000	14,689
Depreciation	33,920	32,000	32,300
	<u>1,004,404</u>	<u>912,210</u>	<u>938,645</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,076	5,500	5,437
Board Fees	2,980	3,500	3,010
Board Expenses	5,963	2,000	2,286
Communication	4,395	5,500	4,254
Consumables	304	3,000	3,831
Operating Lease	2,402	-	573
Other	17,693	12,500	10,419
Employee Benefits - Salaries	72,531	45,500	52,383
Insurance	665	1,500	2,620
	112,009	79,000	84,813

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	3,072	3,000	3,988
Consultancy and Contract Services	28,083	25,000	24,034
Cyclical Maintenance Provision	23,004	7,200	6,925
Grounds	4,168	4,000	4,107
Heat, Light and Water	10,853	13,000	12,815
Repairs and Maintenance	14,835	8,300	12,117
Use of Land and Buildings	208,970	210,000	193,690
Security	635	550	958
Employee Benefits - Salaries	9,755	9,060	10,547
	303,375	280,110	269,181

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	128,383	151,829	312,720
Cash and cash equivalents for Statement of Cash Flows	128,383	151,829	312,720

Of the \$128,383 Cash and Cash Equivalents, \$3,553 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	21,116	10,000	8,325
Interest Receivable	1,398	-	-
Teacher Salaries Grant Receivable	65,053	65,053	51,087
	<u>87,567</u>	<u>75,053</u>	<u>59,412</u>
Receivables from Exchange Transactions	22,514	10,000	8,325
Receivables from Non-Exchange Transactions	65,053	65,053	51,087
	<u>87,567</u>	<u>75,053</u>	<u>59,412</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	2,770	-	2,739
	<u>2,770</u>	<u>-</u>	<u>2,739</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	74,528	75,000	74,081
	<u>74,528</u>	<u>75,000</u>	<u>74,081</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	78,586		(395)		(3,474)	74,717
Furniture and Equipment	81,489	4,425			(10,731)	75,183
Information and Communication Technology	22,720				(9,406)	13,314
Textbooks	-				-	-
Leased Assets	21,044	2,884			(9,846)	14,082
Library Resources	3,063	1,281			(463)	3,881
Balance at 31 December 2022	206,902	8,590	(395)	-	(33,920)	181,177

Restrictions

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

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	146,378	(71,661)	74,717	147,746	(69,160)	78,586
Furniture and Equipment	237,800	(162,617)	75,183	240,762	(159,273)	81,489
Information and Communication Technology	92,292	(78,978)	13,314	148,688	(125,968)	22,720
Textbooks	-	-	-	-	-	-
Leased Assets	45,374	(31,292)	14,082	42,490	(21,446)	21,044
Library Resources	5,248	(1,367)	3,881	3,967	(904)	3,063
Balance at 31 December	527,092	(345,915)	181,177	583,653	(376,751)	206,902

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	7,172	7,000	21,172
Accruals	19,053	10,000	7,950
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	65,053	65,053	51,087
Employee Entitlements - Leave Accrual	6,983	6,000	5,923
	98,261	88,053	86,132
Payables for Exchange Transactions	98,261	88,053	86,132
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	98,261	88,053	86,132

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	142	-	248
	<u>142</u>	<u>-</u>	<u>248</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	20,775	20,775	13,850
Increase to the Provision During the Year	23,004	7,200	6,925
Use of the Provision During the Year	(21,508)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>22,271</u>	<u>27,975</u>	<u>20,775</u>
Cyclical Maintenance - Non current	22,271	27,975	20,775
	<u>22,271</u>	<u>27,975</u>	<u>20,775</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025 This plan is based on the schools 10 Year Property plan .

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,389	8,000	9,424
Later than One Year and no Later than Five Years	6,404	6,000	12,130
Later than Five Years	(295)	-	-
	<u>14,498</u>	<u>14,000</u>	<u>21,554</u>
Represented by			
Finance lease liability - Current	8,197	8,000	9,424
Finance lease liability - Non current	6,301	6,000	12,130
	<u>14,498</u>	<u>14,000</u>	<u>21,554</u>



16. 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.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
New Classroom		(15,851)	24,276	(4,872)		3,553
Learning support office		139,544	9,631	(154,992)		(5,817)
Junior Playground		49,186	7,024	(56,210)		-
Totals		172,879	40,931	(216,074)	-	(2,264)

Represented by:

Funds Held on Behalf of the Ministry of Education	3,553
Funds Receivable from the Ministry of Education	5,817

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
New Classroom		249,411	123,932	389,195		(15,851)
Learning support office			167,731	28,188		139,544
Junior Playground			63,823	14,637		49,186
Totals		249,411	355,486	432,020	-	172,879

Represented by:

Funds Held on Behalf of the Ministry of Education	188,730
Funds Receivable from the Ministry of Education	15,851

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,980	3,010
<i>Leadership Team</i> Remuneration Full-time equivalent members	258,801 2	252,852 2
Total key management personnel remuneration	<u>261,781</u>	<u>255,862</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
110-120	1.00	1.00
	<u>1.00</u>	<u>1.00</u>

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



19. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	128,383	151,829	312,720
Receivables	87,567	75,053	59,412
Investments - Term Deposits	74,528	75,000	74,081
Total Financial assets measured at amortised cost	<u>290,478</u>	<u>301,882</u>	<u>446,213</u>

Financial liabilities measured at amortised cost

Payables	98,261	88,053	86,132
Finance Leases	14,498	14,000	21,554
Total Financial Liabilities Measured at Amortised Cost	<u>112,759</u>	<u>102,053</u>	<u>107,686</u>



22. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF LONGBEACH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Longbeach School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, 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 3 to 20, that comprise statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on KiwiSport, Analysis of Variance and Good Employer Disclosure but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

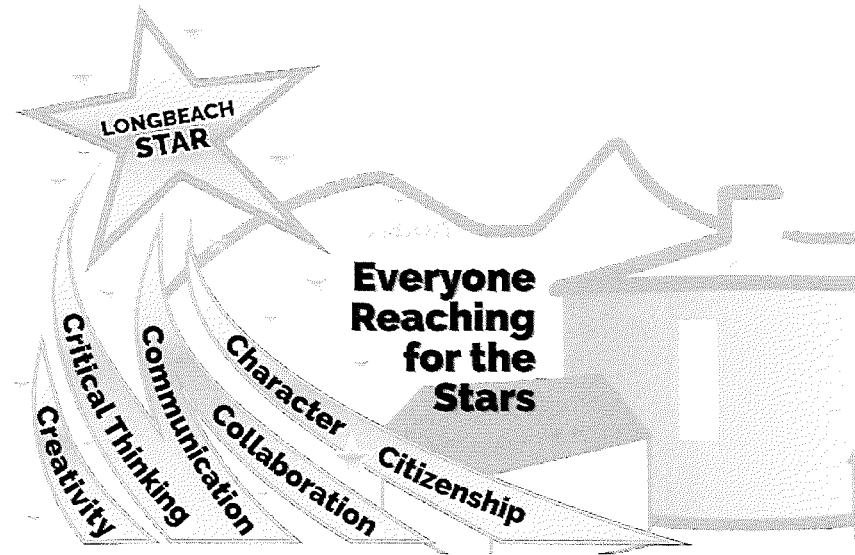
Other than the audit, we have no relationship with or interests in the School.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Longbeach School



Annual Report & Analysis of Variance

For the period 1 January 2022 to 31st December 2022

LONGBEACH SCHOOL STRATEGIC PLAN 2020 – 2022

Goal	Initiative	Outcome
January 2020		June 2021
Students, Teachers and Parents using Spotlight to enhance learning	Implementation of the Spotlight Learning, Assessment and Reporting tool as developed by eTap	Increase the writing achievement by 10%

Goal	Initiative	Outcome
February 2020		July 2022
The Longbeach School Curriculum implemented using 6C Global Competencies	Implement a 6C Global Competencies using the model provided by Core Ed & NPDL	Longbeach School will be delivering its local curriculum using the 6C Global Competencies as its foundation

Goal	Initiative	Outcome
January 2022		December 2022
Learners using Depth & Complexity strategies to enhance learning	Implement Depth & Complexity Thinking Strategies as developed by Sandra Kaplan and NZCGE	Student will be using Depth and Complexity strategies to analyse, evaluate, and challenge concepts

Curriculum: In 2022 we continued to build upon the development of our learning and assessment tool, Spotlight by refining SLOs (specific learning outcomes) and improving classroom practice. We now have SLOs for all our curriculum learning areas loaded into Spotlight. Our teaching staff's practice in using our SLOs and Spotlight improved greatly and is becoming part of everyday learning programmes.

Achievement across all the learning areas has continued to be of a high standard. With the shift from an Integrated Inquiry approach to subject specific approach, we are able to extract more valid achievement data. This is, by solely focusing on science during a topic learning unit, it has improved the learning outcomes for science as the subject specific learning has not been lost in the murk of an integrated unit.

We have decided to move away from the 6Cs Global Curriculum and NPDL (New Pedagogies for Deeper Learning) as this doesn't fit with our new curriculum delivery model mentioned above. Also, we have found by integrating the Depth & Complexity Framework into and designing our curriculum around a universal concept, we are delivering programmes that facilitate deeper learning.

Documentation and Self Review: We have continued to review our SchoolDocs policies and procedures based on the 3-year schedule. The budget progress was presented at each Board of Trustees meeting.

Employment: In 2022 we were staffed right up to our entitlement and due to illness, it was a challenge to manage the staffing allowance.

Finance: In 2022 we finished up with a budget deficit but a cash surplus when depreciation is taken into account. Funds were set aside for cyclical maintenance. Again, we are relying heavily on locally raised funds to provide fully resourced programmes and employ teacher aides to support our learners.

Kiwisport Funding: In 2022, the school received total Kiwisport funding of \$1953.74 exclusive of GST. Longbeach School spent a total of \$3907 exclusive of GST. This was made up of sports equipment purchases, buses to sports events, swimming pool costs, sports association subs and coaching fees.

Property: In 2022 we completed the process of creating a space for the learning support coordinator and teacher workspace, undertook cyclical maintenance painting inside and outside. We are also completed the last of the 'School Improvement Projects' by installing some more playground equipment and tar sealing an area. Ongoing maintenance has been conducted and the site is in good condition.

Health and Safety: All hazards identified and managed appropriately. Excellent environment maintained for students and staff physical and emotional safety. Building Warrant of Fitness is current. All water tests were passed.

Student Achievement

Reading – Pānui

Our junior team, Piwakawaka, uses a new phonics-based reading programme. This approach is called Structured Literacy. The teachers are seeing good progress in the students. However, the assessment measures we have, Running Record Reading Test and Colour Wheel levels, do not align with the teaching that is happening in Rooms Willowby and Ashton. To date, there is no assessment tool that compares decodable readers to colour wheel levels or Aotearoa New Zealand Curriculum levels. We have developed a set of specific learning outcomes to report achievement within structured literacy. These are based on the reading skill attained during the programme.

Nevertheless, the Structured Literacy approach is a teaching tool to enable students to read, and once students have mastered this learning, they will slot back into the colour wheel levels of reading and the Running Record testing regime.

End of Year 2022 - **88.5 % of students At or Above the expected level. 124 out of 140

** 5% (7) of students below the expected level are New Entrants and started school in Terms 3&4

Mid-Year 2022 - 83.2 % of students At or Above the expected level. 109 out of 131

Start of the Year 2022, 62% At or Above the expected level

Historical

End of Year Data 2021 - 92.3% of students At or Above the expected level. 143 out of 155

End of Year Data 2020 - 92.9% of students At or Above the expected level. 145 out of 156

End of Year Data 2019 - 84.6% of students At or Above the expected level. 111 out of 131

Evident in the table below is the number of students who are now 'Above' the expected level. Mid-Year, this was 27. Now it is 50 students

Gender: % of students At or Above = Boys (77) 85.7% Girls (61) 92%

We continue to monitor students who identify as Maori. This data cannot be displayed in this report due to privacy reasons.

It is important to note that some of the students in this data have learning difficulties. These students are making progress in line with their development.

At Risk Students

We have 8 students classified as At Risk. 5/8 of these students have moved forward one stage. The other students have made progress within the NZ Curriculum level. All of these students are receiving individualised instruction to support their learning.

Mid-Year - 2/8 of these students had moved forward one stage

Writing – Tuhituhi

End of Year 2022 - 83.2 % of students At or Above the expected level. 124 out of 140

Mid-Year 2022 - 74.8 % of students At or Above the expected level. 98 out of 131

Start of the Year 2022, 55.8% At or Above the expected level

Historical

End of Year Data 2021 - 89.8% of students At or Above the expected level. 140 out of 156

End of Year Data 2020 - 86.5% of students At or Above the expected level. 135 out of 156

Gender: % of students At or Above = Boys (77) 76.6% Girls (63) 92%

It is important to note that some of the students in this data have learning difficulties. These students are making progress in line with their development.

At Risk Students

We have 8 students classified as At Risk. 8/13 of these students have moved forward one stage. The other students have made progress within the NZ Curriculum level. All of these students are receiving individualised instruction to support their learning.

Mid-Year - 5/8 of these students had moved forward one stage

Mathematics - Pāngarau

End of Year Data 2022 - 87% of students At or Above the expected level. 122 out of 140

Mid-Year 2022 - 81.7 % of students At or Above the expected level. 94 out of 131 _

Start of the Year 2022, 55% At or Above the expected level

Historical

End of Year Data 2021 - 83.9% of students At or Above the expected level. 130 out of 155

End of Year Data 2020 - 88.4% of students At or Above the expected level. 138 out of 156

Gender: % of students At or Above = Boys (77) 87% Girls (63) 87%

At Risk Students

We have 3 students classified as At Risk. 3/4 of these students have moved forward one stage. The other student has made progress within the NZ Curriculum level. All of these students are receiving individualised instruction to support their learning.

Mid-Year - 0/4 of these students had moved forward one stage

Student Achievement Targets

2022 Student Achievement Annual Target 1

To raise achievement in Literacy

SPECIFIC GOAL - 80% students identified as 'Of Concern' in writing at the end of 2021 will progress more than 1 stage as per the Longbeach School Writing Goals and New Zealand Curriculum Levels

At the end of 2021 several students (12) were identified as being 'Of Concern' and therefore will need to move up several levels in order to achieve at the expected levels.

At the end of 2022 there were 11 of the identified students left at Longbeach School.

- 6 of the 11 increased 1 or more levels
 - 1 of the 11 increased 2 levels
 - 4 of the 10 remained on the same level
- 7/11 are now at the expected level

2022 Student Achievement Annual Target 2

To raise achievement in Science

SPECIFIC GOAL - Learn about features of scientific knowledge and the processes to carry out science investigations using a variety of approaches: classifying and identifying, pattern seeking, exploring, investigating models, fair testing

The students made excellent progress in science this year. Having moved away from an integrated approach to teaching science as a singular subject, the teachers commented on the improvement. In that, this model provided much more clarity and direction for learning. They said it the learning was more specific and focused with the net result being the students were able to achieve more.

At the end of 2022 we had 92.2% of students meeting the expected levels.

2022 Student Achievement Annual Target 3

To raise achievement in Social Studies

SPECIFIC GOAL - Students will understand how Māori settled and shaped Aotearoa pre-European. Then understand the effects of colonisation on Māori

2022 was our first year of using the new Aotearoa Histories Curriculum and its achievement outcomes. The teachers identified significant gaps in student knowledge of the content of this curriculum. However good progress was made and the students enjoyed learning about Aotearoa's and their history. Because gaps existed and several students in the senior part of Longbeach School didn't reach the expected levels, we are going to revisit aspects of this content in 2023.

At the end of 2022 we had 76.6% of students meeting the expected levels.

Conclusion

In conclusion, we have continued to achieve highly as the data mirrors previous years except for Reading. However, with Reading, we have 7 students (5%) in YO who have just started school, and they are currently below the end-of-year (one year) expectation.

	2020 % students At or Above	2021 % students At or Above	2022 % students At or Above
Reading	92.9	93.3	88.5
Writing	86.5	89.8	88.5
Maths	88.4	83.9	87

This is despite the disruptions of Covid 19 and student and staff illness. Possible reasons for this are

- A school-wide, well embedded and structured local curriculum that is designed to meet the needs of our learners
- Passionate and committed staff who have continued to support learners through illness
- Students who are engaged and motivated to learn
- A supportive parent community

We note that there are a few differences in achievement between boys and girls across all areas. We will discuss the notable differences with the teaching staff and monitor progress in these groups. It is important to note that with only 77 boys and 63 girls data represented in End of Year Achievement Report, percentage differences are magnified. For example, 9.5% is represented by 6 girls across Longbeach School.

Furthermore, in our achievement data tables in our End of Year Achievement Report, we can see that there is considerable progress from At to Above and Well Above. This information is not reflected in the 2022 End of Year At or Above percentages as these two levels, At and Above are combined to provide a total.

Areas of Strength for Longbeach School

- High levels of achievement
- High levels of student engagement
- Outstanding students who are keen to learn
- Key competencies consistently implemented through STARS skills focus
- Positive, caring & supportive culture
- High participation in sport
- Effective caring teachers
- Collaborative staff
- Santa visits each year
- 5 Teacher aides assisting students
- Effective Board of Trustees
- Integration of outside agencies for support
- High levels of Community engagement

Areas of Improvement for Longbeach School

- Integration of the Depth & Complexity Framework into class programmes
- Implement a concept-based approach to Longbeach School's curriculum
- Implement The Code by Liz Kane to improve literacy levels
- Support for teachers with science and Te Reo
- More consistent use of Te Reo in everyday greetings by staff

This Analysis of Variance was completed in consultation with the Longbeach School Board of Trustees.

Neil Simons
Principal
Longbeach School

16th February 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:



Everyone Reaching for the Stars

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>By working to the NZEI collective agreement conditions that provide the framework in which the board set working conditions for all staff. This is further supported by the policies and procedures detailed on line for all staff to view 24/7 on school docs.</p> <p>Furthermore we promote a safe working environment by regularly seeking input on the safety of our working environment, advising staff of the process of making notifications regarding unsafe practices and carrying out routine safety and maintenance inspections.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>We have an equal employment opportunities policy which follow.</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.</p> <p>All schools are required by the Public Service Act to be “good employers”, that is:</p> <ol style="list-style-type: none"> 1. to maintain, and comply with their school's Equal Employment Opportunities policy, and 2. to include in the annual report a summary of the year’s compliance. <p>To achieve this, the board:</p> <ol style="list-style-type: none"> 1. appoints a member to be the EEO officer – this role may be taken by the principal 2. shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development

	<ol style="list-style-type: none"> 3. selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude 4. recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups 5. ensures that employment and personnel practices are fair and free of any bias.
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Longbeach School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position.</p> <p>We follow our appointments policy and check applicant's qualifications, experience, and referee checks gender, ethnicity and race have no bearing on appointing the best qualified and best fit person for a role within our school.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Longbeach School works to promote</p> <ol style="list-style-type: none"> 1. Cultural awareness and sensitivity by recognizing and respecting Māori culture, values, and protocols within the workplace. This includes understanding tikanga Māori (Māori customs), incorporating te reo Māori (Māori language) where appropriate, and being mindful of cultural practices and beliefs. 2. Equal employment opportunities: Ensuring that Māori have equal access to employment opportunities, fair and unbiased hiring processes, and career advancement. This involves addressing any systemic barriers or discrimination that may exist and promoting diversity and inclusion in the workforce. 3. Collaboration and partnership: Fostering genuine partnerships and engagement with Māori individuals, communities, and organizations. This can include initiatives

	<p>such as targeted recruitment strategies, collaboration with iwi (tribal) organizations, and involving Māori in decision-making processes.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Our school has a robust annual growth cycle which fosters and supports professional development for teaching staff.</p> <p>Non-teaching staff are supported to improve their practice in-line with role development and aspirations.</p> <p>Career growth and non-permanent leadership roles with remuneration are advertised internally annually allowing for equal growth and career progression opportunities among staff.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We recognise the employment requirements of women by understanding and addressing the specific needs and challenges faced by women in the workforce. This involves acknowledging and accommodating factors that can affect women's ability to access, succeed, and thrive in employment opportunities. Here are some key aspects of recognising the employment requirements of women:</p> <ol style="list-style-type: none"> 1. Equal opportunities: Ensuring that women have equal access to employment opportunities, including fair and unbiased hiring processes, promotions, and career advancement. 2. Work-life balance: Recognizing the need for work-life balance and providing flexible working arrangements, such as flexible hours, and parental leave policies. 3. Pay equity: NZEI have a lot of work to address the gender pay gap and ensuring that women receive equal pay for equal work. The majority of our staff are NZEI members and those who are not NZEI members are on an IEA that mirrors the pay scale of the appropriate CA. 4. Workplace culture and inclusivity: Fostering an inclusive and supportive work environment that values diversity, prevents

	<p>harassment and discrimination, and encourages the participation and contributions of women.</p> <p>5. Family-friendly policies: Implementing family-friendly policies such flexible work arrangements and parental leave to enable women to balance work and family responsibilities effectively.</p> <p>6. Career progression and leadership opportunities: Creating pathways for women's advancement into leadership roles through mentorship and targeted initiatives that support their professional growth.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>We operate an Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias. Again the correctly qualified and 'best fit' for our team person.</p> <p>If an employee needed support we would provide accessibility in the workplace by: creating physically accessible environments that accommodate individuals with disabilities, such as ramps, elevators, accessible restrooms, and designated parking spaces. Providing assistive technologies and tools, such as screen readers, braille displays, or adjustable desks.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	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?		No

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	