



ORMISTON SENIOR COLLEGE

ORMISTON SENIOR COLLEGE

ANNUAL REPORT

and

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017



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PRINCIPAL'S ANNUAL REPORT FOR 2017

To the community of Ormiston Senior College

“Preparing and inspiring our students to achieve their very best in a global society.”

Ormiston Senior College, located in Flatbush, Auckland, is a multicultural, co-educational senior secondary school (approximately 600 students), catering for students in years eleven to thirteen, and has a decile rating of 7. It sits in the centre of a new, rapidly-expanding area of Auckland. The College opened to Year 11 students in 2011, growing to become a full senior secondary school in 2013.

The students are firmly at the heart of our college. We are focused on preparing and inspiring them to achieve their very best in a global society. While academic excellence is our key focus, we also strive to develop students' skills socially, culturally and globally so that they are able to reach their full potential across a range of subjects and interests.

Designed by award-winning architects, our facilities meet the needs of teaching and learning in the 21st century and provide spaces that students and staff enjoy working collaboratively in. The building sits under one roof around a central, sheltered, north-facing courtyard.

All students at the college study for New Zealand's national qualification system, the National Certificate of Educational Achievement (NCEA). The college also encourages students to work towards achievement in the Duke of Edinburgh Hillary Award Scheme. This academic and personal extension encourages students to have aspirations for their success in all areas of life.

KIWISPORT

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017 the school received Kiwisport funding of \$12,251.09 (excluding GST).

The roll of Ormiston Senior College has steadily grown impacting on the sport codes that is offered. The funding enabled the school to provide participating students with the necessary playing strips and equipment across the growing sport codes.

The following sport codes were offered at the school –

- Badminton
- Basketball Boys Two Teams
- Basketball Girls
- Football Boys Two Teams
- Football Girls
- Hockey Girls
- Hockey Boys
- Netball Three Teams
- Tag
- Turbo Touch
- Volleyball

During 2017 the school purchased sport uniforms and equipment.

OUR VISION AND VALUES STATEMENT

"Preparing and inspiring our students to achieve their very best in a global society"









Ormiston Senior College acknowledges the vision, principles, values and key competencies in the New Zealand Curriculum and values the unique place of Maori as Tangata Whenua of New Zealand.

We value:

- Personalised learning opportunities that are flexible and authentic and meet each student's aspirations and educational needs.
- Achievement of excellence and a culture where success is fostered, celebrated and admired.
- Supporting students to take responsibility for their own learning and for the learning of others.
- Equipping students with the confidence and capability to pursue their preferred futures and lifelong learning.
- A holistic education where, in addition to an academic focus, involvement in the wider life of the school is expected and valued. The wider life of the school could be cultural, enterprise, service or sporting.
- Outstanding educators who foster curiosity, and inspire and support students to successfully push the boundaries of their abilities.
- Teaching and learning based on leading edge research, the creation and sharing of ideas and knowledge, and a commitment to continuous improvement.
- A stimulating and challenging culture where staff and students are open-minded and relate to each other respectfully and thoughtfully.
- Diversity and the life experiences of others.
- Integrating new technologies into the wide range of opportunities students are offered, to enable them to participate in a global world.
- A strong connection with the local community where families and others are involved in the school, and students contribute in the community.
- An exceptional learning environment which honours sustainability, environment and heritage.

OUR OSC NORMS

The OSC norms incorporate not only the college's vision and values but also the key competencies.

	<p>Kahikatea I strive to always achieve my best. No matter how tough things get I am able to persevere. The Kahikatea is a mighty tree that is resilient and grows tall out of the harshest of environments.</p>	Strive
	<p>Mokoroa I approach all experiences with an open mind. I continue to grow through observation and reflection. The Mokoroa goes through a great period of changing and learning as it grows from egg, to caterpillar, to chrysalis and finally to moth.</p>	Grow
	<p>Kea I am curious and seek to find answers using investigation and questioning. The Kea shows critical curiosity and explores the environment making tools and experimenting to problem solve.</p>	Inquire
	<p>Pukeko I am creative and innovative. I try to look at things in different ways, having fun and being bold in my choices. The Pukeko is comfortable with risk and is creative in taking opportunities that allow it to thrive in most environments.</p>	Create
	<p>Pungawerewere I use my prior learning to help with new learning and I look to make further connections with the wider world. The Pungawerewere makes meaning using its web, it can apply its web to multiple purposes including catching food, concealment, making nets, protecting young, even flying.</p>	Utilise
	<p>Waka I am a responsible and important part of the community. Aware of myself, I am able to work with others to achieve our goals. The Waka requires a team effort from everyone on board, paddling in unison results in greater collective success and efficiency.</p>	Contribute
	<p>Harakeke I respect everyone's ideas and feel comfortable sharing my opinion. Supporting the learning of others deepens my own understanding. The Harakeke is made strong by the relationships both within and between the leaves, combined together the leaves are strong as rope.</p>	Support
	<p>Papatuanuku I value and care for our environment; cultural, social and physical. Papatuanuku, gives life to all things, she is the foundation for culture and the idea that we are all connected through our environment.</p>	Value

PRINCIPLES

The curriculum at Ormiston Senior College is underpinned by, and consistent with the principles set out in The New Zealand Curriculum. Teaching and learning programmes must give effect to these principles.

High Expectations

At Ormiston Senior College:

Students are encouraged to accept self and collective responsibility for learning.

Standards of personal excellence are set which are designed to measure achievement, to extend each student and to widen their appreciation of the boundaries of their capabilities.

Students will develop the knowledge, understanding and skills needed by New Zealanders to compete successfully in the modern, ever-changing world.

Students will experience a broad education with a high level of competence in basic literacy and numeracy and across all learning areas.

Students will gain access to nationally and internationally recognized qualifications to encourage a high level of participation in post-school education in New Zealand.

Treaty of Waitangi

At Ormiston Senior College

Increased participation and success is encouraged by providing instruction in Tikanga Maori (Maori culture) and including Tikanga Maori in all our ceremonies from our powhiri to our Awards Ceremony. We are also committed to providing professional learning for all teachers in culturally responsive pedagogy. The aim is for the teaching staff to come to an understanding of what Maori succeeding as Maori means. The college has created a position of Kai Arataki with specific responsibility for the oversight of Maori students. Policies and practices for the college are developed to reflect New Zealand's cultural diversity and the unique position of Maori enshrined in the Treaty of Waitangi.

Cultural Diversity

At Ormiston Senior College:

There will be respect for the diverse and ethnic cultural heritage of the New Zealand people, with acknowledgement of the unique place of Maori, and New Zealand's role in the Pacific, and as a member of the international community of nations. Our Kai Arataki also has responsibility for the oversight of Pasifika students.

International students enrolled in the college will enhance the cultural diversity of the school.

Inclusion

At Ormiston Senior College:

Students will realise their full potential as individuals, and will develop the values needed to become well-rounded citizens of New Zealand's society.

All students will have their abilities and talents recognised and affirmed.

All students learning needs will be addressed with special programmes developed for students with special needs and for students involved in extension across a range of learning areas.

Learning to learn

At Ormiston Senior College:

Learning initiatives are developed with a focus on students learning how to learn and reflecting on their own learning. These initiatives are implemented and monitored with a focus on student achievement.

Community Engagement

At Ormiston Senior College:

Information about the school and student involvement in activities is communicated through the Learning Advisors, the college newsletter, the website and college Facebook page.

Community involvement and feedback is encouraged in all aspects of school life.

Parents are encouraged to make contact with staff about their students through the Learning Advisors and also through the "Student Led Conferences"

Consultation with parents by the Board of Trustees is encouraged.

Coherence

At Ormiston Senior College:

Students will be offered a broad range of courses across all learning areas.

The pathways that the students choose will be the result of consultation between the Learning Advisors, students, parents, teachers and the careers department and will focus on the requirements for future learning beyond Ormiston Senior College.

Sustainability

At Ormiston Senior College:

The college will recognise the sustainable features of the building and grounds and incorporate these features into the learning programmes where possible.

Sustainable practices will be carried out and considered within further campus development.

Future Focus

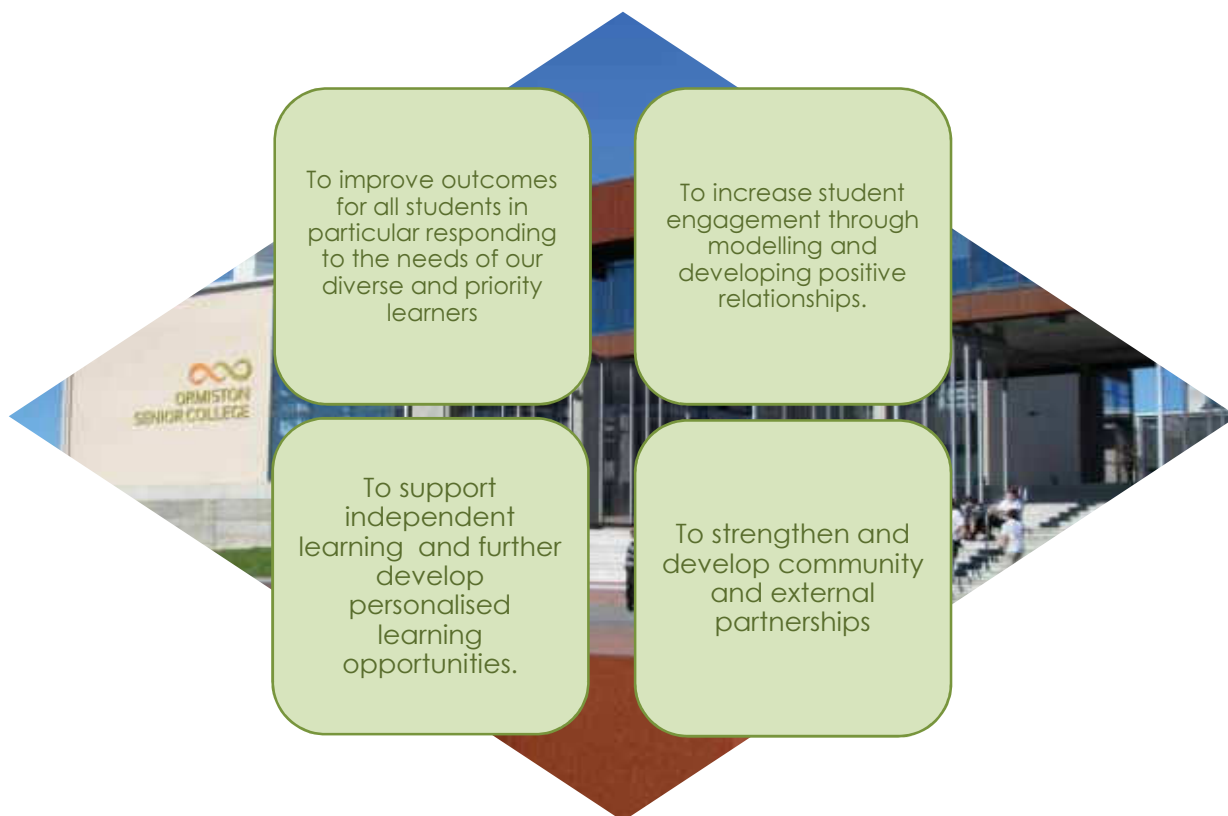
At Ormiston Senior College:

Enterprise programmes will be taught through extra curriculum programmes such as "Young Enterprise Scheme" and also through the subjects of "Business Studies" and "Economics". These programmes explore what it is to be innovative and entrepreneurial.

Citizenship and what it means to students in the school and in the wider community will be developed in classes, through the Duke of Edinburgh programme and via the role of the Learning Advisor.

Globalisation – the concept of New Zealand's place in the world and the growing interconnectivity of the world is incorporated into the Learning Guides for all subject areas and through the college's wider philosophy.

STRATEGIC GOALS 2017 - 2019



STRATEGIC PLAN 2017 -2019 & ANALYSIS OF VARIANCE

Strategic Driver	Strategic Goal	2017 Annual Goals	2017 Targets
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Annual Goal 1 Targets:

- 80% of students in each course to attain 14 credits or more.
- Maori and Pasifika achievement to match or exceeds national averages.
- To improve the achievement of boys by 10% at NCEA Levels 1 and 2.
- To maintain our endorsement levels at or above national data levels.
- To support progress of SENCO students through the implementation of individual learning plans and to improve the performance of identified Priority 2 at risk learners to access their preferred pathways
- To improve attendance and punctuality overall by 10%

Key Improvement Strategies for Annual Goal 1

What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?

Strategic Driver: Success

Strategic Goal 1: To improve the outcomes for all students in particular responding to the needs of our diverse and priority learners.

Annual Goal 1: To improve the achievement of all students enabling them to access their preferred pathways by the time they leave school.

Baseline data. Where are we now?

- NCEA data shows Maori and Pasifika students are not consistently at National Levels.
- Boys performance in NCEA at Level 1 in 2016 at OSC was 16% below girls.
- Boys achievement of UE was 12% below girls achievement at OSC in 2016.
- Attendance levels fluctuated in 2016 with attendance levels down for both Year 13 students and Year 12 and 13 Pasifika girls in Term 4.
- 2016 at OSC: highest % of endorsements to date for Levels 1 and 2. Almost the highest % endorsement at Level 3.

Targets. Where do we want to be at the end of 2017?

- 80% of students in each course to attain 14 credits or more.
- Maori and Pasifika achievement to match or exceed national averages.
- To improve the achievement of boys by 10% at NCEA Levels 1 and 2.
- To maintain our endorsement levels at or above national data levels.
- To support progress of SENCO students through the implementation of individual learning plans and to improve the performance of identified Priority 2 at risk learners to access their preferred pathways
- To improve attendance and punctuality overall by 10%

Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices	Indicators of progress.
<p>Maori and Pasifika</p> <ul style="list-style-type: none"> • Maori and Pasifika students clustered into seven Learning Advisor groups to provide a sense of community and provide targeted and strategic support. <ul style="list-style-type: none"> • Maori and Pasifika leader appointed within staff to co-ordinate the work of the seven LAs • Numbers, Names, Needs practices embedded so each student and their pathway is known and students are worked with individually on their pathways. • Fono and hui held each term to connect with whanau • Tracking of progress of Maori and Pasifika students undertaken by M and P leader and LAs in team. <p>Boys Achievement</p> <ul style="list-style-type: none"> • Term 1: specific tracking of boys' progress in each course by course teachers, Curriculum Leaders and Learning Advisors • Inquiry. Inquiring into reasons for disparity between boys' and girls' achievement rates. • Gaining student voice from the boys about engagement. Offering choice to engage learners. • Making sure learning is relevant and meaningful and boys see the purpose of what they are doing. <p>Achievement levels in each course: 80% of each course to gain at least 14 credits.</p> <ul style="list-style-type: none"> • Ensuring each course has at least 14 credits accessible to all students • Ensuring choice within standards and between standards is available to ensure optimum engagement. • Continue to use school wide tracking to monitor achievement term by term. • NCEA data available in KAMAR in a timely manner. 	<p>Maori and Pasifika student achievement known to each LA. LAs know the NCEA goals for each of their students Course teachers personalizing programmes to meet needs of Maori and Pasifika students. Students can articulate their achievement goals and strategies to achieve those goals.</p> <p>Tracking of boys' achievement shows achievement levels improving. Increased engagement of boys.</p>

<ul style="list-style-type: none"> • Course teachers to liaise closely with LAs for at risk students • Close links with Careers and Gateway <p>IEPs</p> <ul style="list-style-type: none"> • IEPs are implemented for each identified student with special educational needs • A range of strategies are attempted and evaluated for our priority learners <p>Merit and Excellence endorsements</p> <ul style="list-style-type: none"> • To maintain a focus on high expectations • To use merit and excellence exemplars in teaching and learning programmes in order to model achievement at these levels. • To celebrate academic success in assemblies and evenings. 	<p>SENCO and IEPs Students identified and on IEPs 4 students on individual programs:</p> <p>IEPs are in place for three students.</p> <p>Two students visit MIT every Friday for Supported Learning Standards in Relationships. This is part of a long term transition strategy for these two students.</p> <p>3 Teacher Aides have been assigned responsibility for individual SENCO learners and their Te Kura work.</p> <p>NCEA Learner Support</p> <p>There are 27 Learner Support Students on the LS Register.</p>
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Analysis of Variance: Annual Goal 1

80% of each course to attain 14 credits or more.

The goal for each course of having 80% of students achieving at least 14 credits was a high one which had mixed results. The goal was met by a number of smaller subjects and by some teachers of a course but not the course as a whole. For example, in one of the Level 2 Biology classes 86% of the students gained 14+ credits. In Music Level 2 100% of the students reached this bar and 85% did in Music 1. In Music 3 it was 75%. Hospitality had high rates of success with 100% of students at Level 2 and 89% at Level 3 reaching 14+ credits. Dance L1 had an 89% success rate for the 14 credits. TEM/DVC L1, a new course which combined Hard Materials and DVC, had 78% of students reaching this threshold.

In bigger courses the rates were lower. Calc 3 had a 69% rate, Stats 3 sat at 64%. Physics 2 and 3 were 68% and 64% respectively. English 3 was at 56%. However, if we lowered the bar to 12+ credits the English results jumped to 73%. In many subjects a significant number of students gained 12 or more credits. In Maths 1 56% of students reached 14 credits, but 83% got 10 or more credits. Teachers and Curriculum Leaders have reflected on the results in their course reviews and have had to identify by name the students who did not reach the bar and they had to account for each student's level of achievement. Putting names to the numbers was a very useful exercise as stories emerged and plans can be made this year to ensure students have chosen suitable courses that match their career pathways. Support can also be given early on. Teachers will bring their course reviews for 2017 to their first appraisal meetings of 2018 so there is a sense of continuity and accountability.

Maori and Pasifika achievement to match or exceed national averages.

Our participation results for Maori students exceeded national averages at Year 12 and 13. 100% of Maori students who were entered for a full Level 2 course achieved it. Although the numbers of Maori students were low this is still an outstanding result. At Level 3, 80% of Maori students achieved. Both these results are well above the national averages of 84% and 75%.

At Year 11 our Maori students did not achieve as well: 66.7% achieving Level 1 against a 76% national average. We have some work to do with these students who are now in Year 12 and working towards Level 2. Our main aim is for them to be in courses that are linked to their pathways and to continue to have high expectations.

For this first time we have 11 Maori and Pasifika students taking at least one of the Science subjects at Level 12 NCEA. This is a consequence of the Maori and Pasifika Science hub that one of the Science teachers ran last year, providing an extra tutorial each week for these students.

Pasifika students were well below the national averages at Levels 1 and 2 with a 53% and a 66.7% achievement rate respectively against the national averages of 74% and 81%. This is cause for concern and we will specifically focus on improving Pasifika achievement at levels 1 and 2 in 2018. At Level 3 the achievement rate was much better at 80% which was 9% above the national rate.

We have set high achievement targets for 2018 for Maori and Pasifika students.

To improve the achievement of boys by 10% at NCEA Levels 1 and 2.

Boys achievement at level 1 has remained almost the same between 2016 and 2017. At level 2 boys' achievement has fallen slightly. In 2018 we are focussing on ensuring our boys have identified a clear career pathway so they will have a stronger sense of purpose and hence engagement and achievement.

To maintain our endorsement levels at or above national data levels.

Target met

	OSC Level 1 Merit and Ex	National L 1 M and Ex	OSC Level 2 Merit and Ex	National L 2 M and Ex	OSC Level 3 Merit and Ex	National L Ex
2015	64%	53.1%	41.8%	41.4%	36.3%	42.3%
2016	65.1%	54.3%	47%	42.6%	40.8%	42.7%
2017	58.1%	55. %	46.2%	43.%	49.2%	43.7%

Level endorsements were the highest to date at NCEA Levels 2 and 3. Almost 50% of Level 3 students gained a Merit or Excellence endorsement. The Level 3 Excellence endorsements went up from 11% in 2016 to 19% in 2017. At Level 2 the Excellence endorsements rose from 14% to 19%. At Level 1 while the Excellence endorsements were down slightly the Merit endorsements were up by more than 5%. A number of staff members had as their inquiry goal increasing the number of endorsements in their courses and had success with this goal.

To support progress of SENCO students through the implementation of individual learning plans and to improve the performance of identified Priority 2 at risk learners to access their preferred pathways

4 students on individual programs:

IEPs are in place for three students. As part of one student's IEP, the Health Plan has been reviewed and amended following a fall.

One student (ESOL) has been reclassified as High Learning Needs therefore additional funding and Unit Standard support is in place from the RTLB Services and the Ministry of Education Office (Botany).

One student's funding was rolled over to end of Term 3 2018. We requested an additional 6 hours of Teacher Aide support.

Two students visit MIT every Friday for Supported Learning Standards in Relationships. This is part of a long term transition strategy for these two students.

3 Teacher Aides have been assigned responsibility for individual SENCO learners and their Te Kura work.

NCEA Learner Support

There are 27 Learner Support Students on the Learning Support Register.

1 Teacher Aide currently works with approximately 12 Students at any given time. Teacher aide supports Level 1 students in Maths, English and Geography. Where practical, the Teacher Aides are also being used as Reader/Writers for NCEA Internal Assessments.

This year we applied for Special Assessment Conditions (SAC) for 14 students. Part of the application required information which is not available from the feeder schools. Over 20 Students were tested on the PATTOS and YARK tests (for writing speed and fluency, typing speed and spelling ability). The SAC entitlements will be offered for the Practice Exams.

To improve attendance and punctuality overall by 10%

The half day attendance rates for 2017 up to the exams were 89.6%

This is down from 89.8% for the same period in 2016.

The truancy reports for the same period also show a change. While the year 12s were about the same rate of attendance from 2016 to 2017, the year 13s showed an increase and the year 11s showed a decrease in attendance rate.

The year 11 attendance rate dropped from 88.7% in 2016 to 84.7% in 2017.

Strategic Driver	Strategic Goal	2017 Annual Goals	2017 Targets
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Annual Goal 2: Targets

- All teaching staff to have targeted professional learning on open-to-learning conversations and come to a common understanding of these.
- All teaching staff to practice open-to-learning conversations.
- Success of open-to-learning conversations is measured by student and staff voice and observation of increased student engagement.
- All teaching staff to be trained in Restorative Practice principles.
- Staff to implement specific PB4L practices each term and use the PB4L rubric for conversations with students.
- To identify, clarify and articulate behavioural expectations at OSC. (norms, PB4L etc.)

<p>Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices</p> <p>Open to learning Conversations</p> <ul style="list-style-type: none"> • External provider to be engaged to deliver school wide PL to all teaching staff • Possibility of gaining Ministry funding for this initiative investigated • Staff have opportunity through PL to practice the skill of these conversations • Staff receive feedback on developing skill • Student voice sought on the effectiveness of being part of an open to learning conversation <p>Restorative Practice</p> <ul style="list-style-type: none"> • All teaching staff to receive training in restorative practices <p>PB4L</p> <ul style="list-style-type: none"> • Explicit rolling out of the programme by Chris Wall to the Team leaders and by the Team Leaders to the LAs and then to the LA groups in their LCs. • Staff to have bought into the programme and be implementing the strategies consistently across the school • Student voice indicates a clear understanding of OSC expectations. • Consequences to be clear, understood by all staff and enacted consistently. 	<p>Indicators of progress.</p> <p>Open to learning: Ministry funding gained – Term 1 Facilitators engaged. Dates confirmed and PL delivered. Principal received feedback after first day and then worked with facilitators to plan the second day two months later. SLT worked with facilitators after the second session to plan next steps. Staff reported success in employing open-to-learn strategies with other staff and with students.</p> <p>On hold till 2018 because of other initiatives</p> <p>Term 1: Weeks 3 – 6. Increased punctuality. Data indicates fewer <u>late</u> students marked each lesson in KAMAR. Planners used consistently across the school on a daily basis.</p>
<p>Analysis of Variance: Annual Goal 2</p> <p>All teaching staff to have targeted professional learning on open-to-learning conversations and come to a common understanding of these.</p> <p>All teaching staff to practise open-to-learning conversations.</p> <p>Ministry funding was gained to deliver school-wide professional development to all teaching staff. External facilitators: Prof Viviane Robinson and Jacqui Patuwai from UACEL were approached to run two teacher-only days to teach the principles of Open-to-learning conversations and provide a safe and supported environment for these to be practised by staff. After the principles had been introduced, the rationale</p>	

explained and the process modelled, staff worked in threes to practise these conversations which were taped and critiqued. Staff reported finding the steps of the process very helpful and used the template as a prompt when engaging in these conversations.

Success of open-to-learning conversations is measured by student and staff voice and observation of increased student engagement.

Staff voice obtained has indicated that they are using the principles of open-to-learning conversations when needing to have a challenging conversation with either a staff member or a student. They have found the strategies empowering and have been prepared to front up to conversations they might previously have avoided.

Student voice has not yet been gathered.

All teaching staff to be trained in Restorative Practice principles.

Because of the focus on open-to-learning conversations all teaching staff have not been upskilled in Restorative Practice. However, it is fair to say that these principles are embedded in our norms documents and our Learning Advisor documents which all teachers use. A number of teachers were trained in previous years and they continue to be called on to run restorative meetings when necessary. The senior leadership team is all conversant in these techniques. Restorative practice remains our core approach to all disciplinary matters.

Staff to implement specific PB4L practices each term and use the PB4L rubric for conversations with students.

PB4L practices have been embedded in 2017 at Ormiston. This has occurred through a school-wide Term 1 initiative led by an Assistant Principal and a team of teachers. The initiative was introduced to Learning Advisors by their Team Leaders and was rolled out during LA time in Term 1. The initiatives were focused on improving punctuality to all classes, learning to set goals and plan effectively and appropriate use of devices. Data was collected by the AP and team and disseminated each week to LAs in their commons. An element of competition was introduced with rewards in the form of pizzas offered to the Commons which made the biggest improvement in each initiative.

Data gathered during Term 1 indicated a marked improvement in punctuality and planning of SMART goals. The data on appropriate device use was not as definitive although student voice collected indicated some students were making an effort to abide by the "At School, For School" dictum that was rolled out at the start of the year. Teachers also reported being more vigilant in monitoring device use in class.

To identify, clarify and articulate behavioural expectations at OSC. (Norms, PB4L etc.)

A great deal of work was completed by an AP and team around behavioural expectations and the exemplification of minor and major behaviours. These were aligned to school procedures and practices and staff were visually reminded through posters and flow charts of how to respond to unacceptable behaviours. Clarification was also provided on who teachers should go to about certain behaviours. There was very positive feedback from staff about the clarity around who to get support from and the sort of consequences that were appropriate and restorative. They also reported that this clarity gave them the support they needed to interact positively with the students.

There were worked examples provided to staff stepping them through how to use the behavioural intervention process in a positive and constructive manner. Team Leader/Assistant Principal/Deputy Principal accountability was increased with a line management system and expectations of behavioural intervention.

Digital storage on KAMAR of incident reports and behavioural management was initiated to keep track of incidents and interventions.

Strategic Driver	Strategic Goal	2017 Annual Goals	2017 Targets
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- Annual Goal 3: Targets:**
- To develop a 9 week programme that focuses on improving self-management
 - All teaching staff to have professional learning on how to develop self-managing students and adopt a consistent approach.
 - To develop a shared understanding of the role of the itime teacher and delivering consistent practice.
 - Staff to track and report on self-management within their courses

Key Improvement Strategies for Annual Goal 3

What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?

Strategic Driver: Personalizing learning and self-management

Strategic Goal 3: To support independent learning and further develop personalised learning opportunities

Annual Goal 3: To build staff capacity for the development of self-managing learners.

Baseline data. Where are we now?

- Students are on a continuum in terms of self-management
- All Year 12 students are treated the same in Level,2 itimes rather than differentiating according to ability to self-manage.
- Level 2 itime staff are not consistent in terms of expectations for itime students.
- Not all students can access Learning Guides or resources that enable them to personalize their learning and work at their own pace.

Targets Where do we want to be at the end of 2017?

- To deliver a 9 week programme that focuses on improving self-management
- All teaching staff to have professional learning on how to develop self-managing students and adopt a consistent approach.
- To develop a shared understanding of the role of the itime teacher and delivering consistent practice.
- Staff to track and report on self-management within their courses

Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices

Self-management

- A 9 week programme is developed and delivered for student new to OSC that focuses on self-management (to be delivered during Tuesday LA time).
- All students can show evidence of weekly planning and goal-setting
- All teaching staff to have professional learning on how to develop self-managing students and adopt a consistent approach.

Indicators of Progress

New students understand the purpose of our LA time and itimes and can articulate this.
Evidence of improvement in setting SMART goals.
Consistency across the school of student planner use.
Level 2 itime teachers are confident in relating to their year 12 itime class and helping them to self-manage.

Analysis of Variance: Annual Goal 3

To deliver a 9 week programme that focuses on improving self-management.

The 9 week programme was delivered not just to new students to Ormiston but to all students through Learning Advisor time. Thus our core norms were able to be reinforced to all students. The programme was linked to our Waka norm about strategic awareness and the aim was to improve self-management. The data captured during this programme indicated student improvement in all areas.

All teaching staff to have professional learning on how to develop self-managing students and adopt a consistent approach. All teaching staff to develop a shared understanding of the role of the itime teacher and delivering consistent practice.

Professional Learning was delivered on Itime processes with the goal of coming to a common understanding of the purpose of itime and the way a teacher best supports students during these sessions. A senior leader was allocated to each option line to help support Year 12 itime teachers and ensure a consistent approach. This was to some extent successful but there was still some variation in approach to Level 2 itime classes. One initiative that worked well was for students who had proven that they could self-manage (and had gained an Excellence endorsement at level 1) to be able to work anywhere in the school during their itimes. A second strategy implemented was to keep those students who needed more scaffolded support to be able to self-manage close to the teacher, working at the same or adjacent table. The third strategy used was for those students who fell between the two other groups. These students had some degree of self-management and were able to work in the same commons as the teacher but did not have to be monitored so closely.

Staff to track and report on self-management within their courses

In preparation for the student led conferences in Term 2 course teachers were asked to comment on to what extent each student in their class was demonstrating self-management behaviours. This was entered into KAMAR and accessed by each LA. The information was passed on to each student and they had to reflect on self-management in their student led conference with their whanau. A second method we use to report on self-management was in the Term 1 progress reports that went out to all parents. Here teachers explicitly ranked students on their ability to self-manage. Hence at an early stage of the year LAs, families and the student themselves were alerted to the issue and personalized practices were implemented to build the student's ability to be responsible for their own learning.

Strategic Driver	Strategic Goal	2017 Annual Goals	2017 Targets
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Annual Goal 4: Targets:

- To collaborate with the principals of the six Flat Bush schools to produce a coherent and consistent schooling vision for the district.
- To use the media to promote this vision.
- To work towards becoming a Community of Learning in Flat Bush
- To have a 75% whanau turnout to fono and hui each term.
- To have a 90% attendance of whanau at Student Led Conferences
- To engage the community at least once each term in a school event (Careers, Open night, Arts/Technology Showcase, Celebration Night)
- To promote sporting links with our community.

Key Improvement Strategies for Annual Goal 4

What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?

Strategic Driver: Community and culture

Strategic Goal 4: To strengthen and develop community and external partnerships.

Annual Goal 4: To develop partnerships with local schools to present a shared vision to our Flat Bush community.

To increase engagement and participation of our families in the life of the college.

Baseline data. Where are we now?

- Principals of 6 Flat Bush state schools have begun to meet with an aim of establishing a Community of Learning
- Principals have also begun exploring ways of communicating our educational vision to the local community.
- Families come into the college for enrolment meetings, for LA meetings at the start of the year and for Student Led Conferences in June.
- Families receive regular newsletters and Facebook messages
- Special events for families occur each term: fono and hui, parent NCEA information evening, Celebration Evenings, Careers Night, International Evening, Sports Awards evening

Targets Where do we want to be at the end of 2017?

- To collaborate with the principals of the six Flat Bush schools to produce a coherent and consistent schooling vision for the district.
- To use the media to promote this vision.
- To work towards becoming a Community of Learning in Flat Bush
- To have a 75% whanau turnout to fono and hui each term.
- To have a 90% attendance of whanau at Student Led Conferences
- To engage the community at least once each term in a school event (Careers, Open night, Arts/Technology Showcase, Celebration Night)
- To promote sporting links with our community.

Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices

Partnerships

- Principals meet once a term
- Principals involve local media in communicating educational vision for district.

Indicators of progress

- Meetings twice a term.
- Flat Bush promotion through Flat Bush scholarship for student who has attended 3 Flat Bush schools.
- Flat Bush combined conference on staff only day planned for June 5 2018 with key note speaker and a range of workshops.

Community Involvement

- Communication through newsletters to OSC families re volunteering to assist with co-curricular coaching or transport
- Encouraging attendance at OSC functions
- Frequent publicity on Facebook page about events

- New Ormiston Senior College website commissioned. Launched Jan 2018.
- Ormiston Facebook regularly used to promote and inform community of up-coming events and recent successes.
- Over 90% attendance at Learning Advisor interviews in late January and student led conferences in June.
- Board survey to community in June indicated a nearly 100% satisfactory rating of community with the college.

Analysis of Variance: Annual Goal 4

To collaborate with the principals of the six Flat Bush schools to produce a coherent and consistent schooling vision for the district.

To use the media to promote this vision and to work towards becoming a Community of Learning in Flat Bush.

The six Flat Bush principals met regularly throughout the year developing a clear vision for learning in this community. The vision is based on Collaboration, Relational Trust and Strength in Diversity. Our common purpose is that there are no invisible children and that there should be a seamless pathway for all. We reiterated our commitment to having a student-centred pathway for all and to communicating our vision to our families. We committed to being seen in each other's schools and to initiating a Flat Bush tertiary scholarship of \$6000 for a student who has attended three Flat Bush schools and best exemplified their values. The inaugural Flat Bush scholarship was announced at the Ormiston Senior College Awards Ceremony in November. We have committed to a shared teacher only day in June 2018 with a guest speaker and a range of workshops run by our teachers. To date we have not involved the media in our vision. We are continuing to work together and with our respective Boards towards forming a Community of Learning.

To have a 75% whanau turnout to fono and hui each term.

To have a 90% attendance of whanau at Student Led Conferences

Attendance at our first fono and hui in March was strong with approximately 50 people attending. This was equivalent to over 50% of our whanau attending. This evening was held in conjunction with a school-wide NCEA information evening which worked well. Attendance at our subsequent fono and hui were less well attended.

Attendance of whanau at our student led conferences in June was above 90%. There was very positive feedback from families about this opportunity to hear from the students themselves about their own learning and progress. It has become an embedded event at Ormiston. At the student led conferences families were given a survey to fill in about the college. 100% indicated they were satisfied with the level of information shared about their child's overall progress. 172 surveys (34% of parent community) were received. Most wrote no comments, but of the 27 people who did comment 21 of them were highly positive for eg:

"Really happy with environment and atmosphere, style of learning".

"This interview has answered many questions."

"We are impressed with the open-minded approach of the school."

To engage the community at least once each term in a school event (Careers, Open night, Arts/Technology Showcase, Celebration Night)

The school provided more than one event per term for the community to be part of.

Term 1: Fono and hui and NCEA Evening, Oceania Evening, Celebration Evening.

Term 2: Careers Evening, ,fono and hui, International Evening, Student led conferences

Term 3: Open Evening, fono and hui, Sports Awards Evening

Term 4: Technology and Arts showcase, Awards Evening

To promote sporting links with our community.

Parents have coached and managed the Girls' Hockey team and the team won their competition.

A former student was coach of the Boys' Hockey team.

Former students coached a Boys' Basketball team and the Girls' Basketball team.

A former student coached the 2nd XI Boys' Football team.

A parent coached the Girls' Volleyball team.

STATEMENT OF RESOURCES

School roll and days open

The school roll at:	1 March 2017	1 March 2016
	514	488

The school was open for 380 half days in 2017 (2016: 380).

Physical resources

The board is responsible for the management of the land and buildings under an occupancy agreement with the Ministry.

	Staffing	
<i>Funded staffing:</i>	2017	2016
Principal	1	1
Teachers	35	33
<i>The board also employed:</i>		
Executive Officer	1	1
Financial Clerk	1	1
Librarian	1	1
Guidance Counsellor	1	1
Careers Advisor	1	1
Finance Manager	0	0
Caretaker	1	1
Receptionist/Enrolment Officer	1	1
IT Helpdesk Technician	.5	0
Laboratory Technician	.4	.4
Student Services Receptionist	1	1
Teacher Aides	2	1.4
Gateway Coordinator	1	1
International Student Manager	.7	.5
Principal Assistant	1	1
International Student Administrator	.4	.4
Sports Coordinator	.4	0

MEMBERS OF THE BOARD OF TRUSTEES

Name	Position	How position on Board gained	Occupation	Term expires
Diana Patience	Principal	Appointed Feb 2016	Principal	
Dave Cuff	Board member	Elected	Manager	Resigned June 2017
Chris Wall	Staff Rep	Elected	Teacher	June 2019
Anthony Hua	Student Rep	Elected	Student	September 2017
Sibylle Townsend	Board member	Elected	Librarian	June 2019
Shona Tai	Board member	Elected	Business Manager	June 2019
Jeff Coyle	Board member	Elected	Business Development Manager	June 2019
Shireen Jetty	Chairperson	Elected	Client Executive Technology	June 2019
Keith Rushbrook	Board Member	Seconded	Retired Accountant	June 2019
Brendan Hua	Student Rep	Elected	Student	September 2018

ORMISTON SENIOR COLLEGE

Financial Statements - For the year ended 31 December 2017

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Ormiston Senior College

Statement of Responsibility

For the year ended 31 December 2017

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

SHIREEN CHETTY

Full Name of Board Chairperson



Signature of Board Chairperson

25 May 2018

Date:

DIANA MIRIAM PATIENCE

Full Name of Principal



Signature of Principal

25 MAY 2018

Date:

Ormiston Senior College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	7,583,289	7,439,110	6,699,877
Locally Raised Funds	3	427,649	597,808	506,345
Interest Earned		113,947	81,000	105,719
Gain on Sale of Property, Plant and Equipment		12,482	-	-
International Students	4	426,643	275,987	221,178
		<u>8,564,010</u>	<u>8,393,905</u>	<u>7,533,119</u>
Expenses				
Locally Raised Funds	3	243,395	446,935	251,325
International Students	4	205,271	130,708	73,975
Learning Resources	5	3,740,689	3,697,642	3,457,285
Administration	6	317,802	325,356	372,038
Finance		29,973	111,008	31,115
Property	7	3,842,262	3,844,359	3,097,112
Depreciation	8	272,203	211,334	236,807
		<u>8,651,595</u>	<u>8,767,342</u>	<u>7,519,657</u>
Net Surplus / (Deficit) for the year		(87,585)	(373,437)	13,462
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(87,585)</u>	<u>(373,437)</u>	<u>13,462</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Ormiston Senior College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>3,351,161</u>	<u>3,351,161</u>	<u>3,337,699</u>
Total comprehensive revenue and expense for the year	(87,585)	(373,437)	13,462
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>3,263,576</u>	<u>2,977,724</u>	<u>3,351,161</u>
Comprises:			
Retained Earnings	3,263,576	2,977,724	3,351,161
Reserves	-	-	-
Equity at 31 December	<u>3,263,576</u>	<u>2,977,724</u>	<u>3,351,161</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Ormiston Senior College
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	555,620	277,728	631,643
Accounts Receivable	10	251,988	230,000	221,880
Prepayments		22,874	20,000	23,154
Inventories	11	1,675	1,000	1,747
Investments	12	2,800,000	2,700,000	2,700,000
		<u>3,632,157</u>	<u>3,228,728</u>	<u>3,578,424</u>
Current Liabilities				
GST Payable		6,493	7,000	12,590
Accounts Payable	14	366,179	258,500	265,618
Revenue Received in Advance	15	295,241	300,000	375,084
Finance Lease Liability - Current Portion	17	78,996	50,000	46,716
Funds held in Trust	18	112,569	100,000	128,892
		<u>859,478</u>	<u>715,500</u>	<u>828,901</u>
Working Capital Surplus/(Deficit)		2,772,679	2,513,228	2,749,523
Non-current Assets				
Property, Plant and Equipment	13	967,900	967,900	1,036,849
		<u>967,900</u>	<u>967,900</u>	<u>1,036,849</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	353,404	353,404	290,360
Finance Lease Liability	17	123,599	150,000	144,850
		<u>477,003</u>	<u>503,404</u>	<u>435,210</u>
Net Assets		<u><u>3,263,576</u></u>	<u><u>2,977,724</u></u>	<u><u>3,351,161</u></u>
Equity		<u><u>3,263,576</u></u>	<u><u>2,977,724</u></u>	<u><u>3,351,161</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Ormiston Senior College

Statement of Cash Flows

For the year ended 31 December 2017

	2017	2017	2016
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,291,580	1,239,109	1,208,229
Locally Raised Funds	428,079	598,950	490,213
International Students	357,128	211,231	424,813
Goods and Services Tax (net)	(6,097)	(5,590)	7,173
Payments to Employees	(667,950)	(736,113)	(532,021)
Payments to Suppliers	(1,247,982)	(1,467,217)	(1,218,219)
Interest Paid	(29,973)	(111,008)	(31,115)
Interest Received	95,754	80,062	108,856
<i>Net cash from / (to) Operating Activities</i>	<u>220,539</u>	<u>(190,576)</u>	<u>457,929</u>
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	12,482	(685)	21,002
Purchase of PPE (and Intangibles)	(164,152)	(102,597)	(168,195)
Purchase of Investments	(100,000)	-	100,000
<i>Net cash from Investing Activities</i>	<u>(251,670)</u>	<u>(103,282)</u>	<u>(47,193)</u>
Cash flows from Financing Activities			
Finance Lease Payments	(28,569)	(31,165)	(40,676)
Funds Administered on Behalf of Third Parties	(16,323)	(28,892)	(31,855)
<i>Net cash from Financing Activities</i>	<u>(44,892)</u>	<u>(60,057)</u>	<u>(72,531)</u>
Net increase / (decrease) in cash and cash equivalents	<u>(76,023)</u>	<u>(353,915)</u>	<u>338,205</u>
Cash and cash equivalents at the beginning of the year	9 631,643	631,643	293,438
Cash and cash equivalents at the end of the year	9 <u>555,620</u>	<u>277,728</u>	<u>631,643</u>

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Ormiston Senior College

Notes to the Financial Statements

For the year ended 31 December 2017

1. Statement of Accounting Policies

a) Reporting Entity

Kiwi Park School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.



Ormiston Senior College

Notes to the Financial Statements

For the year ended 31 December 2017

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under clause 28 of Schedule 6 of the Education Act 1989 in relation to the acquisition of investment securities.

k) 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value
Uniforms	3 years
Artwork	NIL

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.



Ormiston Senior College

Notes to the Financial Statements

For the year ended 31 December 2017

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

s) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

u) Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

v) 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.

w) Budget Figures

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

x) 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.



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,067,021	1,045,191	1,098,229
Teachers' salaries grants	3,042,201	3,000,000	2,836,351
Use of Land and Buildings grants	3,249,508	3,200,000	2,654,652
Resource teachers learning and behaviour grants	5,217	-	5,579
Other MoE Grants	-	-	19,141
Other government grants	219,342	193,918	85,925
	<u>7,583,289</u>	<u>7,439,109</u>	<u>6,699,877</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	41,106	38,625	41,695
Fundraising	3,073	-	2,758
Other revenue	-	-	345
Activities	242,179	318,907	263,043
Trading	141,291	240,276	198,504
	<u>427,649</u>	<u>597,808</u>	<u>506,345</u>
Expenses			
Activities	240,322	394,043	250,847
Trading	-	52,892	(2,280)
Fundraising (costs of raising funds)	3,073	-	2,758
	<u>243,395</u>	<u>446,935</u>	<u>251,325</u>
<i>Surplus for the year Locally raised funds</i>	<u>184,254</u>	<u>150,873</u>	<u>255,020</u>



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	21	28	23
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
International student fees	426,643	275,987	221,178
Expenses			
Commissions	26,083	41,325	16,245
International student levy	6,667	8,800	3,007
Employee Benefit - Salaries	56,557	53,833	45,800
Other Expenses	115,964	26,750	8,923
	<u>205,271</u>	<u>130,708</u>	<u>73,975</u>
<i>Surplus for the year International Students'</i>	<u>221,372</u>	<u>145,279</u>	<u>147,203</u>

5. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	193,754	224,898	271,148
Information and communication technology	153,440	105,462	171,041
Library resources	4,750	5,000	3,661
Employee benefits - salaries	3,372,471	3,344,882	2,992,697
Staff development	16,274	17,400	18,738
	<u>3,740,689</u>	<u>3,697,642</u>	<u>3,457,285</u>

6. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	4,913	4,913	4,841
Board of Trustees Fees	3,645	5,520	5,115
Board of Trustees Expenses	2,726	13,153	18,978
Communication	4,641	8,000	10,536
Consumables	13,304	13,500	25,345
Operating Lease	2,938	2,279	2,939
Other	22,218	24,471	-
Employee Benefits - Salaries	244,843	230,145	295,343
Insurance	9,074	8,375	6,921
Service Providers, Contractors and Consultancy	9,500	15,000	2,020
	<u>317,802</u>	<u>325,356</u>	<u>372,038</u>



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	108,874	85,909	93,138
Cyclical Maintenance Expense	63,044	63,044	61,208
Grounds	21,793	31,300	21,147
Heat, Light and Water	114,889	114,000	104,451
Repairs and Maintenance	221,966	260,920	108,333
Use of Land and Buildings	3,249,508	3,200,000	2,654,652
Security	11,474	20,143	10,644
Employee Benefits - Salaries	50,714	69,043	43,539
	<u>3,842,262</u>	<u>3,844,359</u>	<u>3,097,112</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	864	800	603
Furniture and Equipment	121,526	110,000	118,462
Information and Communication Technology	36,142	30,000	35,184
Motor Vehicles	4,629	4,000	12,633
Textbooks	5,697	5,534	6,166
Leased Assets	85,789	50,000	50,002
Library Resources	9,580	6,000	6,691
Uniforms	7,976	5,000	7,066
	<u>272,203</u>	<u>211,334</u>	<u>236,807</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	650	500	550
Bank Current Account	554,870	277,028	230,599
Bank Call Account	100	200	494
Short-term Bank Deposits	-	-	400,000
Cash equivalents and bank overdraft for Cash Flow Statement	<u>555,620</u>	<u>277,728</u>	<u>631,643</u>

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



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

10. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	15,712	15,000	26,470
Interest Receivable	32,255	15,000	14,062
Banked Staffing Underuse	854	-	-
Teacher Salaries Grant Receivable	203,167	200,000	181,348
	<u>251,988</u>	<u>230,000</u>	<u>221,880</u>
Receivables from Exchange Transactions	47,967	30,000	40,532
Receivables from Non-Exchange Transactions	204,021	200,000	181,348
	<u>251,988</u>	<u>230,000</u>	<u>221,880</u>

11. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
School Uniforms	1,675	1,000	1,747
	<u>1,675</u>	<u>1,000</u>	<u>1,747</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	2,800,000	2,700,000	2,700,000
Non-current Asset			
Long-term Bank Deposits	-	-	-



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	8,203	1,660	-	-	(864)	8,999
Furniture and Equipment	626,887	53,329	(8,807)	-	(121,526)	549,883
Information and Communication	50,964	59,749	-	-	(36,142)	74,571
Motor Vehicles	3,716	9,880	(685)	-	(4,629)	8,282
Textbooks	76,939	4,452	-	-	(5,697)	75,694
Leased Assets	182,240	202,395	(130,238)	-	(85,789)	168,608
Library Resources	70,193	6,448	-	-	(9,580)	67,061
Uniforms	10,827	5,911	(840)	-	(7,976)	7,922
Artwork	6,880	-	-	-	-	6,880
Balance at 31 December 2017	1,036,849	343,824	(140,570)	-	(272,203)	967,900

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	10,713	(1,714)	8,999
Furniture and Equipment	1,230,192	(680,309)	549,883
Information and Communication	641,660	(567,089)	74,571
Motor Vehicles	71,034	(62,752)	8,282
Textbooks	108,598	(32,904)	75,694
Leased Assets	271,840	(103,232)	168,608
Library Resources	118,572	(51,511)	67,061
Uniforms	28,249	(20,327)	7,922
Artwork	6,880	-	6,880
Balance at 31 December 2017	2,487,738	(1,519,838)	967,900



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

13. Property, Plant and Equipment (continued)

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	2,330	6,477	-	-	(603)	8,204
Furniture and Equipment	681,854	63,498	-	-	(118,465)	626,887
Information and Communication	42,848	43,301	-	-	(35,184)	50,965
Motor Vehicles	16,346	-	-	-	(12,633)	3,713
Textbooks	61,237	21,869	-	-	(6,166)	76,940
Leased Assets	-	232,242	-	-	(50,002)	182,240
Library Resources	70,438	6,446	-	-	(6,691)	70,193
Uniforms	11,795	6,098	-	-	(7,066)	10,827
Artwork	6,880	-	-	-	-	6,880
Balance at 31 December 2016	893,728	379,931	-	-	(236,810)	1,036,849

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	9,053	(850)	8,203
Furniture and Equipment	1,187,647	(560,760)	626,887
Information and Communication Technology	581,912	(530,948)	50,964
Motor Vehicles	63,153	(59,437)	3,716
Textbooks	104,146	(27,207)	76,939
Leased Assets	232,242	(50,002)	182,240
Library Resources	113,024	(42,831)	70,193
Uniforms	23,177	(12,350)	10,827
Artwork	6,880	-	6,880
Balance at 31 December 2016	2,321,234	(1,284,385)	1,036,849



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

14. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	71,939	50,000	38,644
Accruals	37,732	8,500	6,921
Capital accruals for PPE items	-	-	495
Employee Entitlements - salaries	253,962	200,000	204,526
Employee Entitlements - leave accrual	2,546	-	15,032
	<u>366,179</u>	<u>258,500</u>	<u>265,618</u>
Payables for Exchange Transactions	366,179	258,500	265,618
	<u>366,179</u>	<u>258,500</u>	<u>265,618</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	295,241	300,000	364,756
Other	-	-	10,328
	<u>295,241</u>	<u>300,000</u>	<u>375,084</u>

16. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	290,360	290,360	229,152
Increase to the Provision During the Year	63,044	63,044	61,208
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>353,404</u>	<u>353,404</u>	<u>290,360</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	353,404	353,404	290,360
	<u>353,404</u>	<u>353,404</u>	<u>290,360</u>



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

17. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	89,329	80,000	70,371
Later than One Year and no Later than Five Years	139,765	45,000	171,746
Later than Five Years	-	-	-
	229,094	125,000	242,117

18. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	112,569	100,000	128,892
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	112,569	100,000	128,892

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

19. 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.



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

20. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,913	5,115
Full-time equivalent members	0.13	0.13
<i>Leadership Team</i>		
Remuneration	614,430	603,686
Full-time equivalent members	6	6
Total key management personnel remuneration	619,343	608,801
Total full-time equivalent personnel	6.13	6.13

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110-120	0.00	0.00
100-110	2.00	2.00
	2.00	2.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-



Ormiston Senior College
Notes to the Financial Statements
For the year ended 31 December 2017

22. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has not entered into contract agreements for capital works

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2017 Actual \$	2016 Actual \$
No later than One Year	16,662	51,881
Later than One Year and No Later than Five Years	-	16,662
Later than Five Years	-	-
	16,662	68,543

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	555,620	277,728	631,643
Receivables	251,988	230,000	221,880
Investments - Term Deposits	2,800,000	2,700,000	2,700,000
Total Loans and Receivables	3,607,608	3,207,728	3,553,523

Financial liabilities measured at amortised cost

Payables	366,179	258,500	265,618
Borrowings - Loans	-	-	-
Finance Leases	202,595	200,000	191,566
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	568,774	458,500	457,184

25. 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 ORMISTON SENIOR COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Ormiston Senior College (the School). The Auditor-General has appointed me, Brian Sheridan, using the staff and resources of Jolly Duncan & Wells, 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 31 to 50, that comprise the statement of financial position as at 31 December 2017, 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 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 29 May 2018. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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.

Partners

Brian Sheridan
Murray Wells

B.Com CA
B.Com CA CMA

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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on pages 1 to 30 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 (Revised): *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.



Brian Sheridan
JOLLY DUNCAN & WELLS
On behalf of the Auditor-General
Auckland, New Zealand