

# Ormiston Senior College Annual Report for 2024



## Contents

---

Principal's report.....	2
List of all school board members.....	2
Statement of variance: .....	3
Evaluation and analysis of the school's students' progress and achievement.....	13
NCEA Level 2 (Year 12) .....	14
NCEA Level 3 (Year 13) .....	15
How we have given effect to Te Tiriti o Waitangi .....	16
Statement of compliance with employment policy.....	17
Financial statements included as a sperate document .....	17

### Principal's report

The 2024 school year was a year of sustained growth, focused improvement, and continued evolution of our practice at Ormiston Senior College. With our roll reaching 1,404 students by the end of the year, we continue to respond to the demands of rapid expansion while remaining committed to personalising learning and fostering student wellbeing.

A key area of focus this year was our response to the needs of English Language Learners. The number of students requiring ESOL support, especially at the foundational level, grew exponentially. In response, we doubled ESOL staffing, created a dedicated Foundation ELL programme, and personalised timetables to support students in acquiring the language and literacy skills needed to access the curriculum. This aligns closely with our strategic commitment to equity and responsive teaching.

The embedding of our Kāinga system has brought greater cohesion to our pastoral care. Case working and structured wellbeing planning have deepened our responsiveness to student needs. Initiatives such as the planner "Question of the Week" and the upcoming rollout of the Good Space wellbeing tool reflect a comprehensive approach to supporting the holistic development of each student.

Academically, our focus remained on culturally responsive practice, Teaching to the North East, and curriculum development aligned with the Big Ideas of the refreshed NZ Curriculum. While some uncertainty remains regarding national NCEA changes, our investment in pedagogical growth, student voice, and local curriculum development remains strong.

Our senior students again outperformed national averages at Level 3 and University Entrance, a testament to the impact of our sustained efforts in teaching, tracking, and student mentoring. Engagement in pathways programmes and off-site learning increased substantially, with over 230 students participating in career-focused short courses during school holidays.

Overall, 2024 marked a continued investment in what matters most: responsive teaching, inclusive and equitable practice, and student success across all domains.

Ngā mihi nui,

Tim Botting Principal

### List of all school board members

Board member names	Date that the board member's term finishes
Sybille Townsend	May 2025
Leanne Seniloli	May 2025
John Bassano	May 2025
Faizal Mohammed	May 2025
Krish Naidu	May 2025

# Statement of variance:

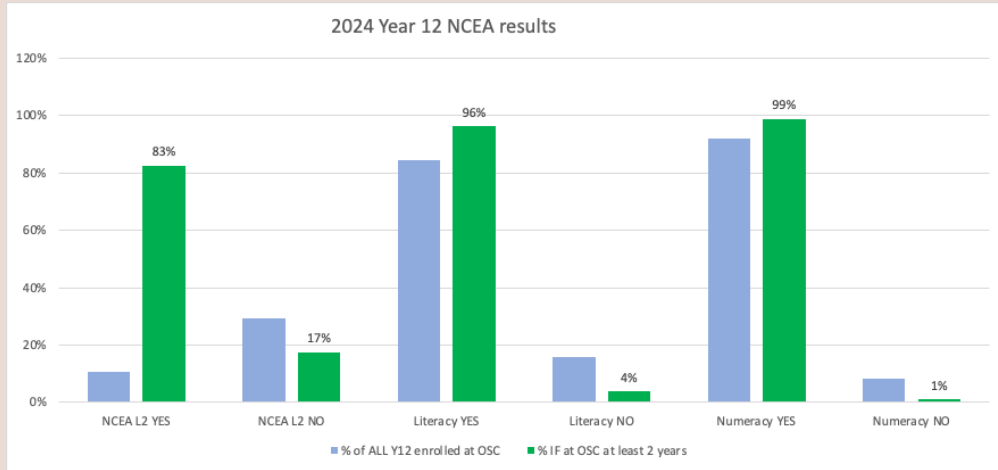
Strategic Goal 1:

To improve the outcomes for all students, in particular, responding to the needs of our diverse and priority learners

- Annual Target/Goal:
- A Year 13 graduation event in line with our school Norms will be designed and implemented.
  - 80% of eligible students who have been at the school for 2 years achieve level 2
  - A foundation ESL programme is in place to support success for students new to the country.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?.
<div>Action 1</div> <div>A Year 13 graduation event established for celebration of all year 13 learners</div>	<p>Through consultation with students and staff were able to establish a set of criteria for graduation that meets the needs of the school.</p> <p>We looked at several schools who current run graduation with their year 13s and developed a plan based on these models.</p> <p>The BOT invested in staging for the school to enable this event to take place in our school gymnasium.</p> <p>A budget line was created separating expenses from the</p>	<p>Eligibility:</p> <p>A student must be leaving the College to be eligible to graduate at Year 13.</p> <p>Graduation allows students to be awarded an Ormiston graduation certificate and a OSC badge.</p> <p>Criteria for the Ormiston Year 13 Graduation Certificate 2024: To be awarded a graduation certificate in 2024, a student must meet one of the following criteria:</p> <p>➤ Obtain NCEA Level 2 by the end of Term 4, Week 6, 2024.</p> <p>➤ Attain Literacy and Numeracy.</p> <p>➤ Have successfully completed the personalised plan put in place for transition.</p> <p>Note:</p> <p>1. In exceptional circumstances, a student who has not met the above criteria may be eligible to graduate at the discretion of the Principal.</p> <p>2. Involvement in a significant behavioural issue or ongoing misconduct may result in a student not being awarded a graduation certificate, as determined by the Principal.</p> <p><b>365 Students were acknowledged ion the night for meeting this criteria</b></p>	<p>No variance in this annual target. The goal to establish a graduation to celebrate all year 13 leavers was achieved - further refining needed for next year.</p> <p>Overall, this event was successful and thorough in its preparation, establishing a new Calander event for our school moving forward.</p>	<ul style="list-style-type: none"> <li>Further assessment of Graduation criteria to make the achievement more meaningful for students.</li> <li>Increased communication with families to avoid student travel taking place before the event</li> <li>Explore the possibility of separating graduation from the prizegiving aspects as this took the focus of the graduation and extended the time required - something to be mindful of as we continue to grow.</li> </ul>



	<p>previous awards ceremony.</p> <p>365 students graduated on the night and only a handful of students were not present.</p> <p>The event was held on Monday Dec 2 2024</p>																								
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?.																					
<p><b>Action 2</b></p> <p><b>80% of eligible students who have been at the school for 2 years achieve level 2</b></p>	<p>Improved student tracking systems and early identification of at-risk learners were embedded within the Kāinga pastoral structure.</p> <p>A list of students who meet this criteria was created and these students became the focal point of our monitoring, tracking and interventions for the year,</p> <p>This list was also coordinated through our curriculum leaders who ensured that a focus on these students was pushed out to all teachers.</p> <p>Targeted interventions short courses, holiday programmes, and out-of-class learning</p>	<div><p>2024 Year 12 NCEA results</p><table><tr><th>Category</th><th>% of ALL Y12 enrolled at OSC</th><th>% IF at OSC at least 2 years</th></tr><tr><td>NCEA L2 YES</td><td>83%</td><td>83%</td></tr><tr><td>NCEA L2 NO</td><td>17%</td><td>17%</td></tr><tr><td>Literacy YES</td><td>96%</td><td>96%</td></tr><tr><td>Literacy NO</td><td>4%</td><td>4%</td></tr><tr><td>Numeracy YES</td><td>99%</td><td>99%</td></tr><tr><td>Numeracy NO</td><td>1%</td><td>1%</td></tr></table></div> <p><b>83% achievement rate</b> reflects students who have been at Ormiston Senior College (OSC) since February 2024. This means that for those students who will be reviewed at the end of this year in Year 13, we <b>did meet our target of 80%</b>. -</p>	Category	% of ALL Y12 enrolled at OSC	% IF at OSC at least 2 years	NCEA L2 YES	83%	83%	NCEA L2 NO	17%	17%	Literacy YES	96%	96%	Literacy NO	4%	4%	Numeracy YES	99%	99%	Numeracy NO	1%	1%	<p>From the graph presented as evidence we can see that we made exceeded the target by 3%.</p> <p>This is a significant improvement as we can also see that about 10% of students who weren't here for more than 2 years also achieved Level 2.</p> <p>We can also see that students length of time at the school has an impact on their ability to gain literacy and numeracy qualifications.</p>	<p>As a carry-over from this target we are looking to see if this impact and focus can be shifted to NCEA level 3, where we are hoping to establish a similar percentage of students who have been her for more than 2 years passing NCEA level 3. - We will track the students who have been here for 3 years as well to determine if there is a significant difference in their success rate.</p>
Category	% of ALL Y12 enrolled at OSC	% IF at OSC at least 2 years																							
NCEA L2 YES	83%	83%																							
NCEA L2 NO	17%	17%																							
Literacy YES	96%	96%																							
Literacy NO	4%	4%																							
Numeracy YES	99%	99%																							
Numeracy NO	1%	1%																							

	opportunities were provided.																																																																																																																																																																																																																																																																																																																																																																																																																															
<div><div>Action 3</div><div>A foundation ESL programme is in place to support success for students new to the country.</div></div>	<div><div>A full ELL programme for new learners was established by the end of 2025</div><div>We grew our numbers of ESOL teachers from 2 in 2023 to 5 by the end of 2024 to allow for more focused learning to take place.</div><div>How students are enrolled has also been changed - students joining us from overseas with English Language learning needs are now placed in the earliest possible year level based on working backwards from the year they turn 19. This is to maximise their opportunity to have success, reduce the need for them to have high stakes assessments as much as possible in their first year in NZ and to reduce the number of students having to return as year 14 students.</div></div>	<div>Results From ELL ( English Language Learners - Foundation) students in 2024</div> <div><table><tr><th>30978</th><th colspan="13">US 30978 - Listen to and understand basic English language spoken texts in common everyday situations</th></tr><tr><th rowspan="2">Label</th><th rowspan="2">Total</th><th colspan="3">Not Achieved</th><th colspan="3">Achieved</th><th colspan="3">Merit</th><th colspan="3">Excellence</th></tr><tr><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th></tr><tr><td>Male</td><td>22</td><td>4.5</td><td>12.6</td><td>-</td><td>95.5</td><td>87.4</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Female</td><td>15</td><td>0</td><td>8.6</td><td>-</td><td>100</td><td>91.4</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Asian</td><td>36</td><td>2.8</td><td>5.1</td><td>-</td><td>97.2</td><td>94.9</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>MELAA</td><td>1</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>NN</td><td>17</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>XG</td><td>20</td><td>5</td><td>0</td><td>-</td><td>95</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Total</td><td>37</td><td>2.7</td><td>5.2</td><td>-</td><td>97.3</td><td>94.8</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr></table><div>• All National Stats (NS) and Equity Index (EQI range undefined) stats for</div></div> <div><table><tr><th>31000</th><th colspan="13">US 31000 - Read and understand basic English language written information for common everyday practical purposes</th></tr><tr><th rowspan="2">Label</th><th rowspan="2">Total</th><th colspan="3">Not Achieved</th><th colspan="3">Achieved</th><th colspan="3">Merit</th><th colspan="3">Excellence</th></tr><tr><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th></tr><tr><td>Male</td><td>23</td><td>17.4</td><td>0</td><td>-</td><td>82.6</td><td>100</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Female</td><td>15</td><td>0</td><td>0</td><td>-</td><td>100</td><td>100</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Asian</td><td>37</td><td>10.8</td><td>14.8</td><td>-</td><td>89.2</td><td>85.2</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>MELAA</td><td>1</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>NN</td><td>19</td><td>5.3</td><td>0</td><td>-</td><td>94.7</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>XG</td><td>19</td><td>15.8</td><td>0</td><td>-</td><td>84.2</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Total</td><td>38</td><td>10.5</td><td>13</td><td>-</td><td>89.5</td><td>87</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr></table><div>• All National Stats (NS) and Equity Index (EQI range undefined) stats for</div></div> <div><table><tr><th>31012</th><th colspan="13">US 31012 - Participate in basic everyday spoken interactions in English language</th></tr><tr><th rowspan="2">Label</th><th rowspan="2">Total</th><th colspan="3">Not Achieved</th><th colspan="3">Achieved</th><th colspan="3">Merit</th><th colspan="3">Excellence</th></tr><tr><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th><th>School</th><th>NS</th><th>EQI</th></tr><tr><td>Male</td><td>22</td><td>0</td><td>2.6</td><td>-</td><td>100</td><td>97.4</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Female</td><td>15</td><td>0</td><td>0</td><td>-</td><td>100</td><td>100</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Asian</td><td>36</td><td>0</td><td>12.5</td><td>-</td><td>100</td><td>87.5</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>MELAA</td><td>1</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>NN</td><td>17</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>XG</td><td>20</td><td>0</td><td>0</td><td>-</td><td>100</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr><tr><td>Total</td><td>37</td><td>0</td><td>10.5</td><td>-</td><td>100</td><td>89.5</td><td>-</td><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>-</td></tr></table><div>• All National Stats (NS) and Equity Index (EQI range undefined) stats for</div></div> <div><div>These results show a very high pass rate, meaning that our Teachers are assessing students when they are ready.</div><div>This has meant that the vast majority of our ELL students have gone into 2025 with a significant number of credits and skills that will equip them well to have success as they progress through their English Language Learning Progressions (ELLP) and move into ESL classes that are designed to help them fully integrate into NCEA programmes,</div><div>The graph at the bottom shows the significant increase in total ESOL students ( ELL and ESL students combined) in 2023/2024.</div><div>Overall - no variance of significance from the Annual Target of establishing the Foundation Programme (ELL)</div></div> <div><div>Because this programme has been established and separated out from the ESL programme now, there is no specific requirement for an annual target associated with this action. However, we are looking into ways to track students English Language Learning Progressions via our Student Management System (KAMAR)</div></div>	30978	US 30978 - Listen to and understand basic English language spoken texts in common everyday situations													Label	Total	Not Achieved			Achieved			Merit			Excellence			School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI	Male	22	4.5	12.6	-	95.5	87.4	-	0	0	-	0	0	-	Female	15	0	8.6	-	100	91.4	-	0	0	-	0	0	-	Asian	36	2.8	5.1	-	97.2	94.9	-	0	0	-	0	0	-	MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-	NN	17	0	0	-	100	0	-	0	0	-	0	0	-	XG	20	5	0	-	95	0	-	0	0	-	0	0	-	Total	37	2.7	5.2	-	97.3	94.8	-	0	0	-	0	0	-	31000	US 31000 - Read and understand basic English language written information for common everyday practical purposes													Label	Total	Not Achieved			Achieved			Merit			Excellence			School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI	Male	23	17.4	0	-	82.6	100	-	0	0	-	0	0	-	Female	15	0	0	-	100	100	-	0	0	-	0	0	-	Asian	37	10.8	14.8	-	89.2	85.2	-	0	0	-	0	0	-	MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-	NN	19	5.3	0	-	94.7	0	-	0	0	-	0	0	-	XG	19	15.8	0	-	84.2	0	-	0	0	-	0	0	-	Total	38	10.5	13	-	89.5	87	-	0	0	-	0	0	-	31012	US 31012 - Participate in basic everyday spoken interactions in English language													Label	Total	Not Achieved			Achieved			Merit			Excellence			School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI	Male	22	0	2.6	-	100	97.4	-	0	0	-	0	0	-	Female	15	0	0	-	100	100	-	0	0	-	0	0	-	Asian	36	0	12.5	-	100	87.5	-	0	0	-	0	0	-	MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-	NN	17	0	0	-	100	0	-	0	0	-	0	0	-	XG	20	0	0	-	100	0	-	0	0	-	0	0	-	Total	37	0	10.5	-	100	89.5	-	0	0	-	0	0	-
30978	US 30978 - Listen to and understand basic English language spoken texts in common everyday situations																																																																																																																																																																																																																																																																																																																																																																																																																															
Label	Total	Not Achieved			Achieved			Merit			Excellence																																																																																																																																																																																																																																																																																																																																																																																																																					
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI																																																																																																																																																																																																																																																																																																																																																																																																																			
Male	22	4.5	12.6	-	95.5	87.4	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Female	15	0	8.6	-	100	91.4	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Asian	36	2.8	5.1	-	97.2	94.9	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
NN	17	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
XG	20	5	0	-	95	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Total	37	2.7	5.2	-	97.3	94.8	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
31000	US 31000 - Read and understand basic English language written information for common everyday practical purposes																																																																																																																																																																																																																																																																																																																																																																																																																															
Label	Total	Not Achieved			Achieved			Merit			Excellence																																																																																																																																																																																																																																																																																																																																																																																																																					
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI																																																																																																																																																																																																																																																																																																																																																																																																																			
Male	23	17.4	0	-	82.6	100	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Female	15	0	0	-	100	100	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Asian	37	10.8	14.8	-	89.2	85.2	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
NN	19	5.3	0	-	94.7	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
XG	19	15.8	0	-	84.2	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Total	38	10.5	13	-	89.5	87	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
31012	US 31012 - Participate in basic everyday spoken interactions in English language																																																																																																																																																																																																																																																																																																																																																																																																																															
Label	Total	Not Achieved			Achieved			Merit			Excellence																																																																																																																																																																																																																																																																																																																																																																																																																					
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI																																																																																																																																																																																																																																																																																																																																																																																																																			
Male	22	0	2.6	-	100	97.4	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Female	15	0	0	-	100	100	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Asian	36	0	12.5	-	100	87.5	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
NN	17	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
XG	20	0	0	-	100	0	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			
Total	37	0	10.5	-	100	89.5	-	0	0	-	0	0	-																																																																																																																																																																																																																																																																																																																																																																																																																			

31024	US 31024 - Present basic information on an everyday personal topic in English language												
Label	Total	Not Achieved			Achieved			Merit			Excellence		
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI
Male	23	0	40	-	100	60	-	0	0	-	0	0	-
Female	16	0	33.3	-	100	66.7	-	0	0	-	0	0	-
Asian	38	0	9	-	100	91	-	0	0	-	0	0	-
MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-
NN	17	0	0	-	100	0	-	0	0	-	0	0	-
XG	22	0	0	-	100	0	-	0	0	-	0	0	-
Total	39	0	8.1	-	100	91.9	-	0	0	-	0	0	-

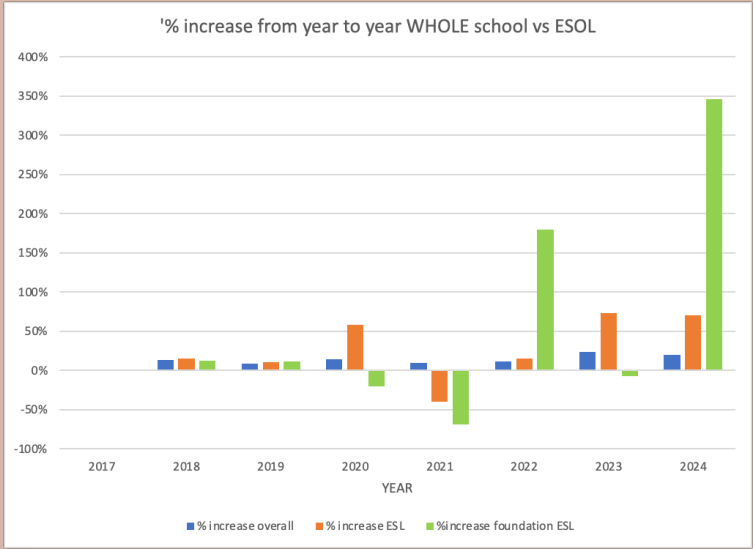
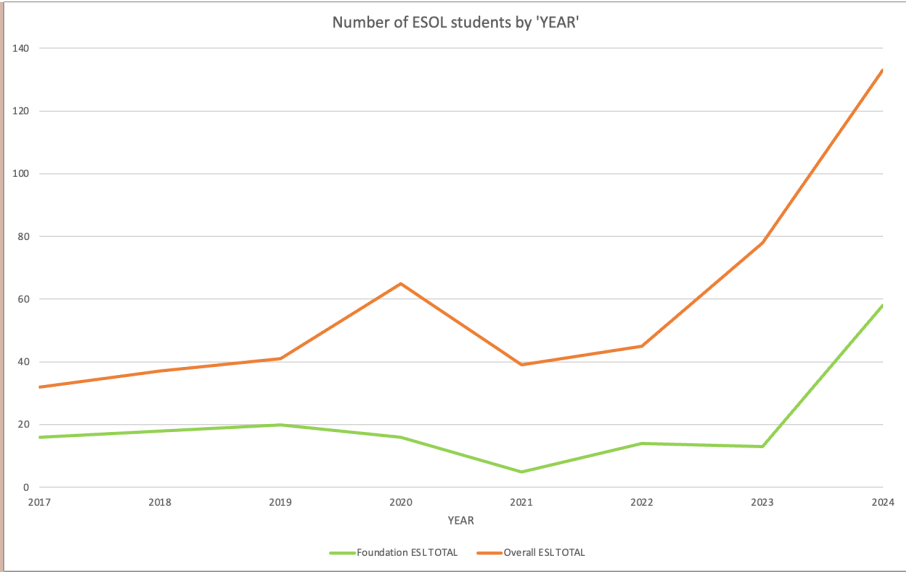
• All National Stats (NS) and Equity Index (EQI range undefined) stats for

31036	US 31036 - Complete a basic form with personal information in English language												
Label	Total	Not Achieved			Achieved			Merit			Excellence		
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI
Male	10	10	0	0	90	100	100	0	0	0	0	0	0
Female	6	0	0	0	100	0	100	0	0	0	0	0	0
Asian	15	6.7	4.6	0	93.3	95.4	0	0	0	0	0	0	0
MELAA	1	0	0	0	100	0	0	0	0	0	0	0	0
NN	16	6.3	0	0	93.8	0	0	0	0	0	0	0	0
Total	16	6.3	7.1	26.3	93.8	92.9	73.7	0	0	0	0	0	0

• All National Stats (NS) and Equity Index (EQI range undefined) stats for 2024

31041	US 31041 - Write a basic text for a practical purpose related to personal need in English language												
Label	Total	Not Achieved			Achieved			Merit			Excellence		
		School	NS	EQI	School	NS	EQI	School	NS	EQI	School	NS	EQI
Male	21	42.9	0	-	57.1	0	-	0	0	-	0	0	-
Female	14	7.1	0	-	92.9	100	-	0	0	-	0	0	-
Asian	34	29.4	14.2	-	70.6	85.8	-	0	0	-	0	0	-
MELAA	1	0	0	-	100	0	-	0	0	-	0	0	-
NN	16	18.8	0	-	81.3	0	-	0	0	-	0	0	-
XG	19	36.8	0	-	63.2	0	-	0	0	-	0	0	-
Total	35	28.6	12.8	-	71.4	87.2	-	0	0	-	0	0	-

• All National Stats (NS) and Equity Index (EQI range undefined) stats for



Strategic Goal 2: To develop in students a healthy and well informed sense of self, others and the world.				
Annual Target/Goal: <ul style="list-style-type: none"> <li>A system for gathering regular wellbeing data and student voice is established.</li> <li>A short course wellbeing programme is designed and delivered through LA groups in Term 3.</li> </ul>				
<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b> <ul style="list-style-type: none"> <li>A system for gathering regular wellbeing data and student voice is established</li> </ul>	<b>Summary of Actions in 2024:</b> <ul style="list-style-type: none"> <li>A thorough investigation of three wellbeing tools—<b>Komodo, Orah, and Goodspace</b>—was undertaken.</li> <li>A <b>trial of the Orah application</b> was completed and analysed with input from the Health Centre and a student trial group.</li> <li>The school chose to implement the <b>Goodspace</b> programme due to its reliability and compatibility with data from Ormiston Junior College (OJC).</li> <li>A <b>collaborative strategy</b> with Ormiston 3 (OSC, OJC, and OPS) was developed to align data collection across campuses, with Goodspace selected for OSC and OJC.</li> <li>Initial onboarding of Goodspace began in 2024, with full <b>implementation planned for Term 3</b>, including:               <ul style="list-style-type: none"> <li>Agreement to start with <b>Year 11 students</b> in 2025 to ensure adequate support systems.</li> <li>Plans for a <b>Term 2 analysis</b> of collected data to identify shared wellbeing concerns (e.g., sleep deprivation).</li> </ul> </li> <li>A <b>Restorative Practice PLD</b> programme was provided to Kāinga Leaders and Curriculum Leaders to</li> </ul>	<p>The following evidence was collected as part of the Ormiston 3 Wellbeing survey:</p> <p>From the chart, it is evident that:</p> <ol style="list-style-type: none"> <li>Collaborative Hauora Support and Wellbeing Curriculum frequently appear as top priorities across different priority levels.</li> <li>Parent &amp; Community Engagement is consistently identified as a significant priority, often appearing in the middle range of priorities.</li> <li>Safe &amp; Inclusive Environment and Professional Learning &amp; Development also feature prominently but are less frequently ranked as the top priority compared to the others.</li> <li>Leadership &amp; Peer Support has a notable presence across various priority levels, indicating its importance but not consistently as the highest priority.</li> </ol> <p>This data helped to inform the target of our surveys with students as well. - Helping us to understand where our community wants to see our focus as schools in developing these wellbeing programmes.</p>	<p>- Goodspace has been identified as the tool we will use going forward.</p>	<p>The school will continue to use good space as a way of checking in with students.</p> <p>The school will also take part in the Programme for International Student Assessment (PISA) in 2025. - This will help us to gain further insights into the needs of our students.</p>



	<p>build staff capacity in responding to student wellbeing needs.</p> <ul style="list-style-type: none"> <li>• Further integration of Goodspace was scheduled for the 2025 <b>Flex Day</b> for Year 11s, covering topics like mental health, belonging, and school life, with results used to inform individual and school-wide responses.</li> </ul>			
<p><b>Action 2</b> A short course wellbeing programme is designed and delivered through LA groups in Term 3.</p>	<ul style="list-style-type: none"> <li>• Work began on a <b>collaborative wellbeing strategy</b> with external facilitators, developed across the Ormiston 3 schools.</li> <li>• Early feedback was collected to refine this strategy and embed it in learning areas.</li> <li>• The <b>Restorative Practice training</b> for Middle Leaders and Kāinga Leaders supported the pastoral capabilities required to deliver wellbeing-focused sessions in LA groups.</li> <li>• The <b>Goodspace tool</b> was identified as a key resource to inform and guide the development of these short courses.</li> </ul>	<p>Students took part in a summer school programme that had a hauora focus.</p>	<ul style="list-style-type: none"> <li>• While the full LA-based delivery was not yet completed in 2024, <b>preparation steps were taken</b>, including: <ul style="list-style-type: none"> <li>◦ Planning for roll-out in <b>Term 3</b> using the Goodspace data to shape targeted wellbeing themes.</li> <li>◦ A <b>pilot session for Year 11 students</b> was proposed for November, laying the groundwork for structured LA wellbeing content.</li> <li>◦ Development of a <b>pastoral project</b> to enhance cultural and wellbeing support for key student groups (e.g., migrants, refugees, rainbow students), ensuring inclusive wellbeing content.</li> </ul> </li> </ul>	<p>Data gathered through GoodSpace will be used to develop further support programmes for Year11students.</p> <p>*Wellbeing data collected analysed for Year11 cohort</p> <p>*Interventions identified, planned and delivered as a result of the survey results</p>

<b>Strategic Goal 3:</b> <b>To develop high quality teaching programmes that support innovative and culturally responsive practice.</b>				
<b>Annual Target/Goal:</b> <b>• Reflection on culturally responsive practice is established for all teachers</b>				
<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b>  <b>• Reflection on culturally responsive practice is established for all teachers</b>	<p>As this Annual target follows on from 3 fairly intensive targets in 2023, there is a significant move in this strategic goal away from establishing to embedding in our teaching practice. While the target was broad, there was a lot of great work throughout the year:</p> <ul style="list-style-type: none"> <li>• <b>Increased culturally responsive curriculum design across learning areas</b>, including adapting assessments, learning contexts, and pedagogy to reflect student culture, voice, and identity.</li> <li>• <b>Staff implemented regular reflective practice</b> on curriculum design and delivery to ensure relevance to learners' backgrounds and experiences.</li> <li>• <b>Department-wide engagement with Teaching to the North East</b>, including bite-sized PL sessions in learning area meetings and incorporation into conversations, learning guides, and teacher goals.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Learning Area Entries:</b> <ul style="list-style-type: none"> <li>◦ <i>English   Media   Te Reo   ESL:</i> Students write pepeha and share taonga; courses allow for cultural input and agency in theme/standard selection.</li> <li>◦ <i>Sciences:</i> Annual reviews, learner feedback, use of subject association resources, student tracking, and relational practice.</li> <li>◦ <i>Maths:</i> Contexts adapted to student experience; acknowledgement of cultural background; shared LGs and observed best practices.</li> <li>◦ <i>SOS/Commerce:</i> Culturally informed learning guides and contexts (e.g., Talanoa, Wananga, cultural products); team goals set around NE practices; meeting minutes linked to Te Mataiaho and Te Ao Tangata.</li> <li>◦ <i>HPE:</i> Continual LG and assessment adaptations to reflect student voice; strong emphasis on relational pedagogy.</li> </ul> </li> </ul>	<p>As mentioned - this year was one of building on our continued focus and establishing wat culturally responsive practice looks like in the school - No variance from the established goal ( but a more quantifiable target will be set for 2025.</p>	<p>2025 will see an increased focus on teacher's evidence and observation of this work being embedded in their practice.</p>

	<ul style="list-style-type: none"> <li>• <b>Whole staff professional development</b> through multiple expert-led sessions: <ul style="list-style-type: none"> <li>◦ <b>Russell Bishop</b> introduced and reinforced key culturally responsive strategies.</li> <li>◦ <b>Maurie Abraham</b> focused on the connection between culturally responsive teaching and learner agency.</li> </ul> </li> <li>• <b>Targeted Middle Leadership development</b> to promote coaching and ensure fidelity in implementing culturally responsive practices.</li> <li>• <b>Use of a Teaching to the North East Profile</b>, developed by CLs to identify and describe expected teacher behaviours aligned with OSC values and the North-East quadrant.</li> <li>• <b>Reflection embedded in departmental and staff-wide processes</b>, including post-PD reflection sessions, tracking and monitoring of at-risk learners, and the sharing of best practice.</li> <li>• <b>Increased understanding and use of restorative practice</b>, particularly among Kāinga</li> </ul>	<ul style="list-style-type: none"> <li>◦ VPA: Unit plans centred on learner meaning and cultural responsiveness; best practices regularly shared in team meetings.</li> <li>◦ <i>Technology</i>: Student voice-driven LG design; staff goals aligned with LG design principles and NE reflections.</li> </ul> <ul style="list-style-type: none"> <li>• <b>Professional Learning:</b> <ul style="list-style-type: none"> <li>◦ <i>Russell Bishop session</i> for all staff and Flat Bush schools; follow-up with SLT on leadership for North-East teaching.</li> <li>◦ <i>Middle leaders session</i> focused on fidelity and coaching strategies.</li> <li>◦ <i>Maurie Abraham session</i> on learner agency and culturally responsive pedagogy.</li> <li>◦ <i>Ongoing Potama Pounamu involvement</i> with all staff.</li> <li>◦ <i>Waikato University partnership</i> to unpack Rongohia te Hau data, including student, whānau, and teacher feedback.</li> </ul> </li> <li>• <b>Structural and Cultural Supports:</b> <ul style="list-style-type: none"> <li>◦ <i>Google Site resource</i> created by CLs to support understanding and expectations around North-East teaching.</li> <li>◦ <i>PLD for provisionally registered and overseas-trained teachers</i>, led by MOE curriculum lead Sonja.</li> </ul> </li> </ul>		
--	---	---	--	--

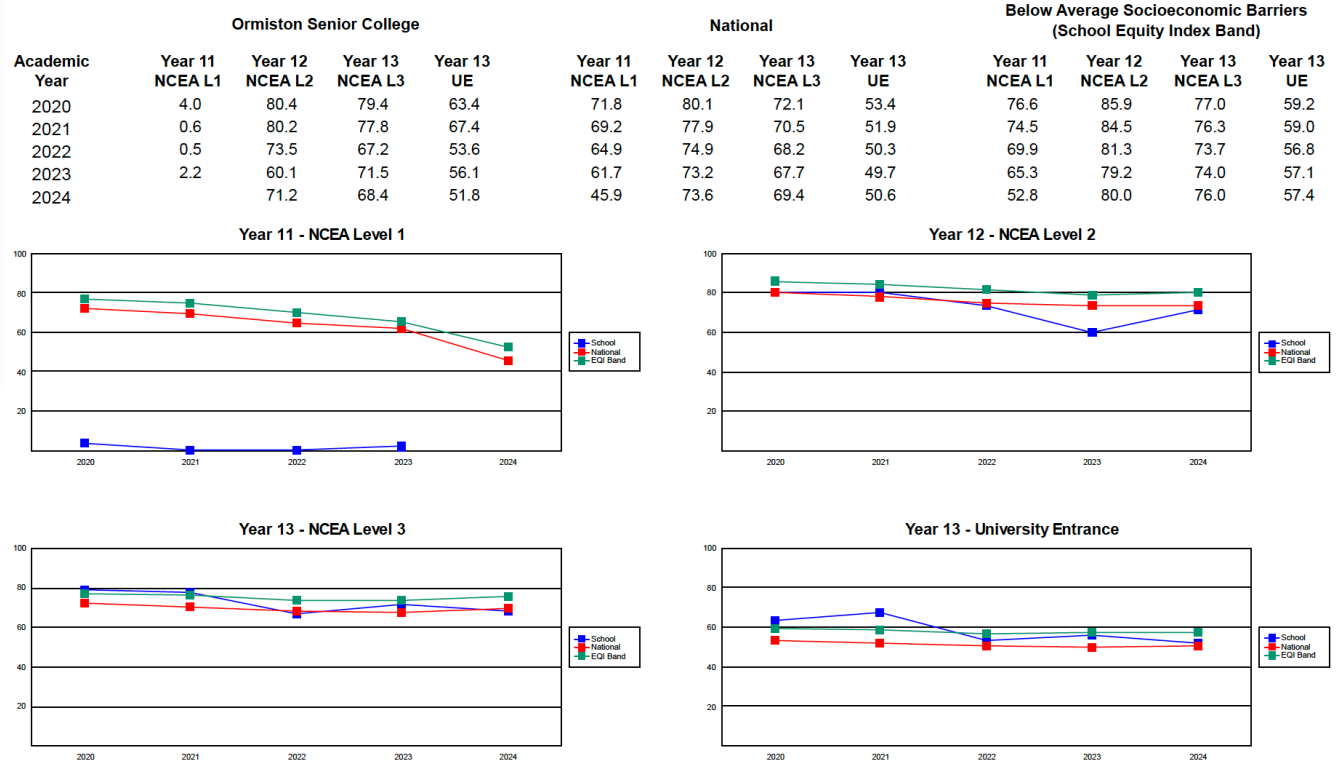
	<p>Leaders, as part of wider culturally sustaining practices.</p> <ul style="list-style-type: none"><li>• <b>Dedicated Professional Learning opportunities</b> for provisionally registered and overseas-trained teachers focused on culturally responsive pedagogy.</li><li>• <b>Ongoing partnership with Potama Pounamu</b> to embed Teaching to the North East in our school practice.</li></ul> <p><b>Focused analysis of Rongohia te Hau data</b>, informing next steps for further embedding culturally responsive and relational pedagogy.</p>	<ul style="list-style-type: none"><li>◦ <i>Department meeting cycles</i> include reflection, student monitoring, and sharing of culturally responsive practices.</li></ul> <p><i>Rongohia te Hau survey and observations</i>, used for targeted feedback on student and teacher experience across cultural lines</p>		
--	---	--	--	--

Student Achievement rates 2024:

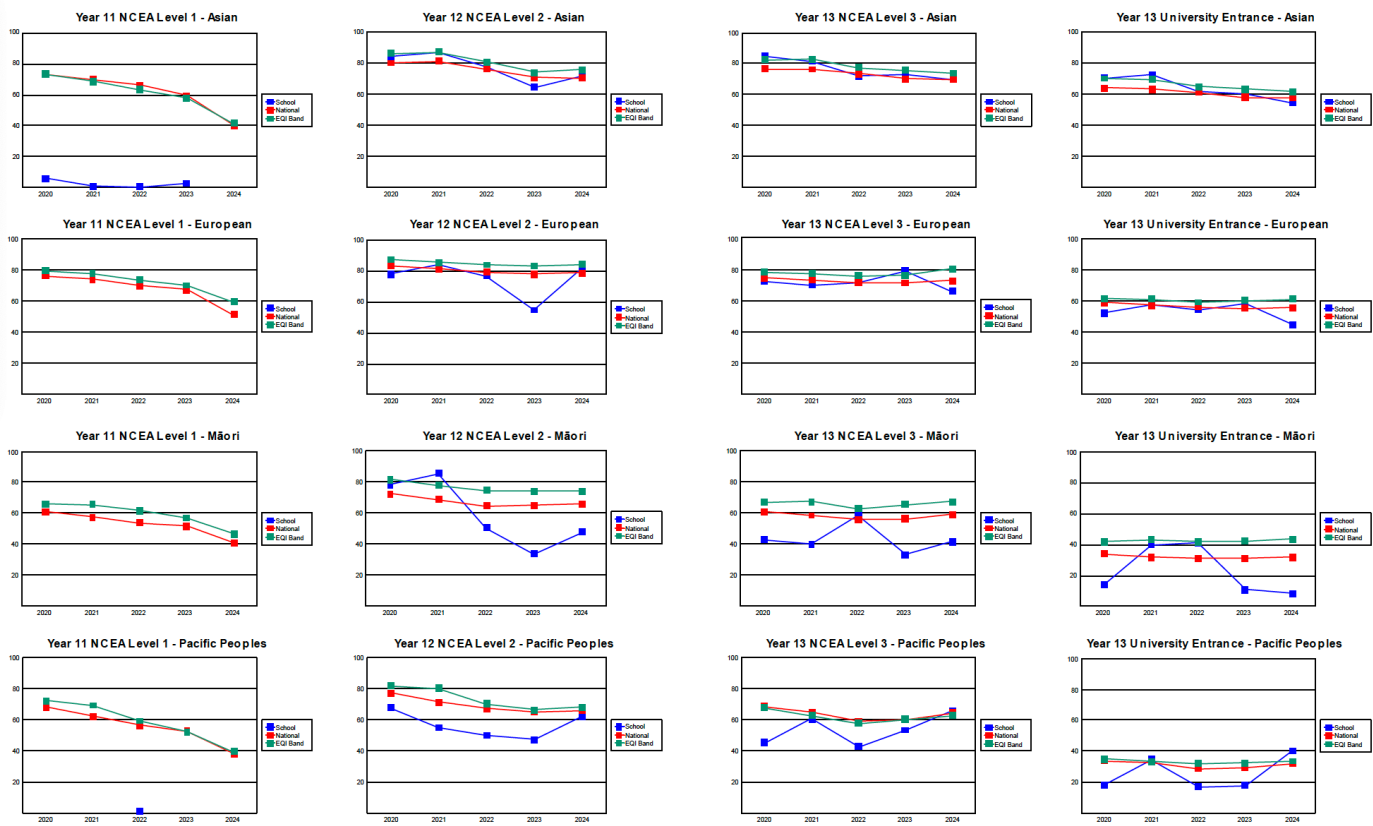
Achievement in NCEA and UE: Ormiston Senior College

Generated 8-Mar-2025

PR2 - Enrolment Based Cumulative Overall Results



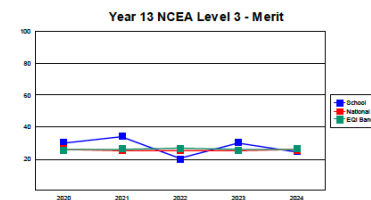
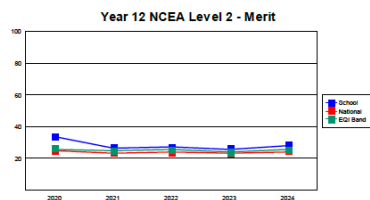
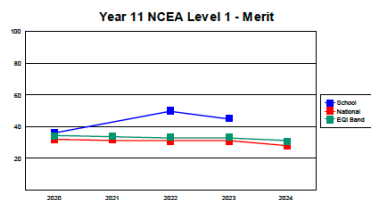
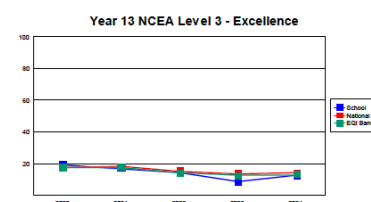
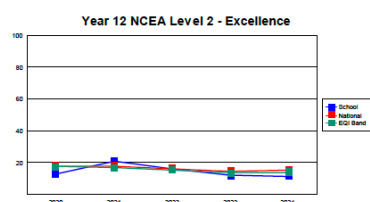
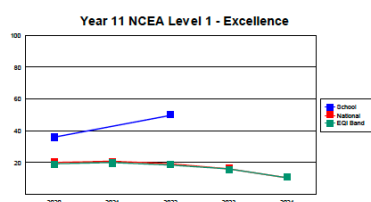
PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Ormiston Senior College





PR4 - Cumulative Results by Percentage

Academic Year	Ormiston Senior College			National			Below Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<b>Achieved with Excellence</b>									
2020	36.4	12.9	19.0	20.7	17.9	17.5	19.5	17.4	17.4
2021		21.1	16.8	21.1	17.9	17.9	20.0	16.6	17.5
2022	50.0	16.2	14.0	19.4	16.5	15.3	18.9	15.5	13.9
2023		12.2	8.3	16.7	15.0	13.6	16.0	13.6	12.5
2024		11.5	12.3	11.2	15.5	14.1	11.0	14.1	12.8
<b>Achieved with Merit</b>									
2020	36.4	33.8	30.2	32.3	24.9	26.3	34.5	26.1	25.9
2021		26.9	34.1	31.9	23.8	25.3	34.3	25.0	26.3
2022	50.0	27.4	20.2	31.4	24.0	25.5	33.2	25.6	26.6
2023	45.5	26.0	30.3	31.4	23.5	25.6	33.2	24.2	25.6
2024		28.6	24.6	28.2	24.5	25.7	31.5	25.8	26.2



## Level 1 results

Ormiston Senior College does not offer a full Level One programme, choosing instead to offer a symmetrised course for our year 11 students to help prepare them for Level 2 and Level 3.

## Level 2 results

### NCEA Level 2 (Year 12)

#### What we achieved:

- After a sharp drop from **80.2% (2021)** to **60.1% (2023)**, **Level 2 has rebounded to 71.2% in 2024.**
- This represents a **+11.1 percentage point increase** from 2023 to 2024.
- While not yet back to 2020–2021 levels, this is a **clear recovery trend**, showing the impact of the ELL programmes and other tracking related to annual targets.
- **OSC is still slightly below the national average**, but **well above** the EQI comparator.
- The 2023 gap to national (–13.1%) narrowed to just **–2.4% in 2024**, a **significant closing** of the performance gap.

#### Points of Interest:

Despite still not closing the gap between Māori achievement and their peers, there is a significant increase in achievement - this could be due to the cohort, but an ongoing trend would mean a positive correlation between initiatives and outcomes.

## NCEA Level 3 (Year 13)

---

### *What we achieved:*

---

- OSC has remained near National Average in NCEA Level 3 Achievement. Considering that this cohort had a Level 2 pass rate of 60.1% this shows the considerable value added by the school, and the impact of a second year of learning in the school for a number of students.

### *Points of Interest:*

---

It is positive to see that OSC Pacific Peoples have continued to climb in success rates in Level 3, exceeding National averages and EQI band - and Well exceeding both in UE qualification. This could also be a result of a strong cohort.

It is also positive to see that all ethnicities have shown an increase for their cohort from Level 2 achievement to Level 3 achievement.

It is good to see that the level of Merit and Excellence endorsements is comparable to National and EQI rates at Level 2 and 3, and that our UE rate remains above the National average.

## How we have given effect to Te Tiriti o Waitangi

---

- The board of trustees has identified the need for greater support for tikanga Māori within the school and has acknowledged this by giving more time and remuneration to the Taha Whenua team within the School.
- The Board of trustees has supported the community to come together and form a kapa haka group that spans across Mission Heights Junior College, Ormiston Junior College and Ormiston Senior College. this encourages connection with Mana Whenua.
- Mātauranga Māori is included in all programmes of learning across the school
- Hui are held every term to encourage collaboration with Māori whanau in the school community
- Te reo courses run at all levels within the school timetable.
- Tikanga and Te Ao Haka Courses have been added to the year 11 subject list.
- Pōwhiri are held at the start of the year for new students and whanau, as well as at significant welcomes throughout the year.
- Waiata and Haka are performed at our end of year awards ceremony, given pride of place as marking significant achievements
- Professional Learning continues to have a *Teaching to the North East* and Cultural Inclusive approach.
- Karakia are observed in all in-school meetings, including monthly meetings of the Board of Trustees.

## Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
<b>How have you met your obligations to provide good and safe working conditions?</b>	<i>Health and safety is a standing agenda item at all team meetings and a formal health and safety meeting is held every term with representatives from across the school. Hazard and injury records are held, reviewed and updated.</i>
<b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b>	<i>Our EEO is observed and used when making appointments - including scanning of shortlisted candidates to make sure no bias is evident. This is in place for every appointment process.</i>
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	<i>Criteria for the position are established before it is advertised, including a job description where necessary. This is used to ensure that the best person for the job is selected.</i>
<b>How are you recognising,</b> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	<i>Specific positions within the school exist to support tikanga within the school. A Position of Kaiarataki gives mana to one of these roles</i>
<b>How have you enhanced the abilities of individual employees?</b>	<i>An extensive Professional learning programme and significant budget allocation goes towards the development of all staff.</i>
<b>How are you recognising the employment requirements of women?</b>	<i>We seek to have representation of woman at all levels of leadership within the school</i>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>We have worked to make this school inclusive in both values, programmes and environment.</i>

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

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

## Financial statements included as a sperate document

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ORMISTON SENIOR COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Ormiston Senior College (the School). The Auditor-General has appointed me, Bhavin Sanghavi using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the school on his behalf.

#### Opinion

We have audited the financial statements of the school on pages 2 to 18, that comprise of the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the school:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 5 June 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

#### Auckland CBD Office

4th Floor, Smith & Caughey Building  
253 Queen Street, Auckland Central  
T +64 9 303 5844 E [info@uhyhn.co.nz](mailto:info@uhyhn.co.nz)

#### Kumeū Office

329A Main Road, Kumeū 0810  
PO Box 242, Kumeū 0841  
T +64 9 412 9853 E [kumeu@uhyhn.co.nz](mailto:kumeu@uhyhn.co.nz)

#### Audit | Tax | Consulting

Urbach Hacker Young International Limited is the administrative entity of the international UHY network of independent accounting and consulting firms. The UHY network is a member of the Forum of Firms.

Urbach Hacker Young International Ltd. Registered office: Quadrant House, 4 Thomas More Square, London E1W 1YW.  
Registered in England 3692575



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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.



## Other information

The Board are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

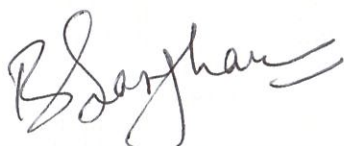
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

## Independence

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

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



.....  
**Bhavin Sanghavi**  
**UHY Haines Norton (Auckland) Limited**  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**

# ORMISTON SENIOR COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 564

**Principal:** Timothy Botting

**School Address:** 275 Ormiston Road, Flat Bush, Auckland

**School Postal Address:** 275 Ormiston Road, Flat Bush, Auckland

**School Phone:** 09 551 2430

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Sibylle Townsend	Presiding Member	Elected	2026
Timothy Botting	Principal	Officio	
John Bassano	Parent Representative	Elected	2026
Krish Naidu	Parent Representative	Elected	2026
Faizal Mohammed	Parent Representative	Seconded Trustee	2026
Leanne Seniloli	Parent Representative	Seconded Trustee	2026
Jenny Hong	Student Representative	Elected	2024
Jolie Lai	Student Representative	Elected	2025
Michelle Harvey	Staff Representative	Elected	2026

# ORMISTON SENIOR COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report



## Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

SIBYLLE TOWNSEND

Full Name of Presiding Member

TIMOTHY JOHN BOTTING

Full Name of Principal

Townsend.

Signature of Presiding Member

TJ Botting

Signature of Principal

03/06/2025

Date:

3/6/2025

Date:

# Ormiston Senior College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	17,288,119	11,537,128	14,411,175
Locally Raised Funds	3	379,918	422,635	790,842
Interest		353,952	120,000	258,070
<b>Total Revenue</b>		<b>18,021,989</b>	<b>12,079,763</b>	<b>15,460,087</b>
<b>Expense</b>				
Locally Raised Funds	3	231,137	272,447	452,027
Learning Resources	4	11,625,220	6,959,361	9,389,745
Administration	5	562,419	514,515	402,413
Interest		7,043	25,000	12,008
Property	6	4,559,210	4,188,650	4,103,994
Loss on Disposal of Property, Plant and Equipment		7,558	-	1,100
<b>Total Expense</b>		<b>16,992,587</b>	<b>11,959,973</b>	<b>14,361,287</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>1,029,402</b>	<b>119,790</b>	<b>1,098,800</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>1,029,402</b>	<b>119,790</b>	<b>1,098,800</b>

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

# Ormiston Senior College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		6,170,838	6,170,838	5,072,038
Total comprehensive revenue and expense for the year		1,029,402	119,790	1,098,800
Contribution - Furniture and Equipment Grant		308,337	-	-
<b>Equity at 31 December</b>		7,508,577	6,290,628	6,170,838
Accumulated comprehensive revenue and expense		7,508,577	6,290,628	6,170,838
<b>Equity at 31 December</b>		7,508,577	6,290,628	6,170,838

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Ormiston Senior College

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,304,897	1,127,069	2,201,088
Accounts Receivable	8	1,228,161	790,000	719,451
GST Receivable		277	35,000	34,585
Prepayments		44,423	20,000	28,534
Inventories	9	12,254	1,000	723
Investments	10	5,700,000	4,500,000	3,500,000
Funds Receivable for Capital Works Projects	17	3,996	-	24,885
		8,294,008	6,473,069	6,509,266
<b>Current Liabilities</b>				
Accounts Payable	12	1,041,306	971,000	907,593
Revenue Received in Advance	13	26,115	-	904
Provision for Cyclical Maintenance	14	27,448	20,000	18,358
Finance Lease Liability	15	84,366	40,000	41,913
Funds held in Trust	16	199,291	100,000	110,874
Funds held for Capital Works Projects	17	175,610	-	28,873
Funds held on behalf of School Cluster	18	-	250	250
		1,554,136	1,131,250	1,108,765
<b>Working Capital Surplus/(Deficit)</b>		6,739,872	5,341,819	5,400,501
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	890,382	1,102,438	956,869
		890,382	1,102,438	956,869
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	90,302	103,629	93,987
Finance Lease Liability	15	31,375	50,000	92,545
		121,677	153,629	186,532
<b>Net Assets</b>		7,508,577	6,290,628	6,170,838
<b>Equity</b>		7,508,577	6,290,628	6,170,838

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

# Ormiston Senior College

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,796,429	3,637,128	3,226,654
Locally Raised Funds		417,283	414,579	455,278
International Students		96	(904)	82,408
Goods and Services Tax (net)		34,308	(415)	(26,918)
Payments to Employees		(1,693,356)	(1,948,533)	(1,680,656)
Payments to Suppliers		(1,849,654)	(1,825,466)	(1,214,811)
Interest Paid		(7,043)	(25,000)	(12,008)
Interest Received		289,295	116,467	241,093
Net cash from/(to) Operating Activities		987,358	367,856	1,071,040
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(134,332)	(312,555)	(378,543)
Purchase of Investments		(2,200,000)	(1,000,000)	-
Proceeds from Sale of Investments		-	-	1,500,000
Net cash from/(to) Investing Activities		(2,334,332)	(1,312,555)	1,121,457
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		308,337	-	-
Finance Lease Payments		(113,349)	(114,458)	(73,144)
Funds Administered on Behalf of Other Parties		255,795	(14,862)	(26,299)
Net cash from/(to) Financing Activities		450,783	(129,320)	(99,443)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(896,191)</b>	<b>(1,074,019)</b>	<b>2,093,054</b>
Cash and cash equivalents at the beginning of the year	7	2,201,088	2,201,088	108,034
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,304,897</b>	<b>1,127,069</b>	<b>2,201,088</b>

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

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



# Ormiston Senior College

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

###### **Useful lives of property, plant and equipment**

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



### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

#### **f) Accounts Receivable**

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

#### **g) Inventories**

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

#### **h) Investments**

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

#### **i) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Artwork	NIL
Board-owned Buildings	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	Term of Lease
Library Resources	12.5% Diminishing value

#### **j) Impairment of property, plant, and equipment**

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

#### **Non cash generating assets**

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

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



In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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 surplus or deficit.

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

#### **k) 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.

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

#### **m) Revenue Received in Advance**

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

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

#### **n) Funds Held in Trust**

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

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

#### **o) Funds held for Capital works**

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

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

#### **p) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**q) Provision for Cyclical Maintenance**

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

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

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

**r) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**s) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	4,012,310	3,637,128	3,226,654
Teachers' Salaries Grants	9,457,265	4,500,000	7,728,956
Use of Land and Buildings Grants	3,818,544	3,400,000	3,455,565
	<u>17,288,119</u>	<u>11,537,128</u>	<u>14,411,175</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	196	-	586
Fees for Extra Curricular Activities	160,310	222,900	125,706
Trading	216,212	199,235	280,869
Fundraising and Community Grants	2,200	500	-
International Student Fees	1,000	-	383,681
	<u>379,918</u>	<u>422,635</u>	<u>790,842</u>
<b>Expense</b>			
Extra Curricular Activities Costs	220,580	267,847	157,781
International Student - Other Expenses	10,557	4,600	294,246
	<u>231,137</u>	<u>272,447</u>	<u>452,027</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>148,781</u>	<u>150,188</u>	<u>338,815</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	537,783	642,796	342,397
Information and Communication Technology	83,072	81,249	57,388
Employee Benefits - Salaries	10,624,482	5,897,486	8,660,208
Staff Development	76,781	85,000	59,268
Depreciation	292,429	240,386	261,296
Other Learning Resources	10,673	12,444	9,188
	<u>11,625,220</u>	<u>6,959,361</u>	<u>9,389,745</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	18,838	7,168	7,168
Board Fees and Expenses	54,784	33,061	17,163
Legal Fees	4,348	2,000	948
Other Administration Expenses	64,373	64,500	43,831
Employee Benefits - Salaries	396,329	386,465	317,444
Insurance	23,747	21,321	15,859
	<u>562,419</u>	<u>514,515</u>	<u>402,413</u>



## 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	166,921	182,300	157,731
Cyclical Maintenance	27,265	48,000	(17,083)
Heat, Light and Water	132,094	120,081	117,815
Repairs and Maintenance	223,452	214,969	225,067
Use of Land and Buildings	3,818,545	3,400,000	3,455,565
Employee Benefits - Salaries	167,711	192,600	144,824
Other Property Expenses	23,222	30,700	20,075
	<u>4,559,210</u>	<u>4,188,650</u>	<u>4,103,994</u>

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

## 7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	1,304,897	1,127,069	2,201,088
Cash and cash equivalents for Statement of Cash Flows	<u>1,304,897</u>	<u>1,127,069</u>	<u>2,201,088</u>

Of the \$1,304,897 Cash and Cash Equivalents, \$175,610 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,304,897 Cash and Cash Equivalents, \$26,115 of unspent grant funding is held by the School as disclosed in note 13. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	3,557	25,000	20,344
Receivables from the Ministry of Education	215,881	-	-
Interest Receivable	126,124	65,000	61,467
Teacher Salaries Grant Receivable	882,599	700,000	637,640
	<u>1,228,161</u>	<u>790,000</u>	<u>719,451</u>
Receivables from Exchange Transactions	129,681	90,000	81,811
Receivables from Non-Exchange Transactions	1,098,480	700,000	637,640
	<u>1,228,161</u>	<u>790,000</u>	<u>719,451</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
School Uniforms	12,254	1,000	723
	<u>12,254</u>	<u>1,000</u>	<u>723</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset Short-term Bank Deposits	5,700,000	4,500,000	3,500,000
Total Investments	5,700,000	4,500,000	3,500,000

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Artwork	6,880	-	-	-	-	6,880
Building Improvements	14,465	-	-	-	(2,989)	11,476
Uniforms	19,061	4,537	-	-	(11,209)	12,389
Furniture and Equipment	550,589	44,653	-	-	(91,148)	504,094
Information and Communication Technology	124,018	73,874	-	-	(71,175)	126,717
Textbooks	69,031	5,526	-	-	(5,219)	69,338
Leased Assets	116,535	94,632	-	-	(103,313)	107,854
Library Resources	56,290	2,720	-	-	(7,376)	51,634
	956,869	225,942	-	-	(292,429)	890,382

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$107,854 (2023: \$116,535)

Restrictions

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Artwork	6,880	-	6,880	6,880	-	6,880
Building Improvements	31,830	(20,354)	11,476	31,830	(17,365)	14,465
Uniforms	83,765	(71,376)	12,389	79,229	(60,168)	19,061
Furniture and Equipment	1,930,956	(1,426,862)	504,094	1,896,849	(1,346,260)	550,589
Information and Communication Technology	753,305	(626,588)	126,717	680,436	(556,418)	124,018
Motor Vehicles	71,033	(71,033)	-	71,033	(71,033)	-
Textbooks	139,992	(70,654)	69,338	134,466	(65,435)	69,031
Leased Assets	474,414	(366,560)	107,854	379,782	(263,247)	116,535
Library Resources	138,099	(86,465)	51,634	147,645	(91,355)	56,290
	3,630,274	(2,739,892)	890,382	3,428,150	(2,471,281)	956,869

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	52,093	200,000	226,623
Accruals	41,731	16,000	16,348
Employee Entitlements - Salaries	900,671	725,000	637,640
Employee Entitlements - Leave Accrual	46,811	30,000	26,982
	1,041,306	971,000	907,593
Payables for Exchange Transactions	1,041,306	971,000	907,593
	1,041,306	971,000	907,593

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	-	-	904
Other revenue in Advance	26,115	-	-
	<u>26,115</u>	<u>-</u>	<u>904</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	112,345	112,345	158,850
Increase to the Provision During the Year	27,265	48,000	(17,083)
Use of the Provision During the Year	(21,860)	(36,716)	(29,422)
Other Adjustments	-	-	-
	<u>117,750</u>	<u>123,629</u>	<u>112,345</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	27,448	20,000	18,358
Cyclical Maintenance - Non current	90,302	103,629	93,987
	<u>117,750</u>	<u>123,629</u>	<u>112,345</u>

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

### 15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	91,924	65,000	81,444
Later than One Year and no Later than Five Years	53,068	65,000	120,052
Later than Five Years	(29,251)	(40,000)	(67,038)
	<u>115,741</u>	<u>90,000</u>	<u>134,458</u>
Represented by			
Finance lease liability - Current	84,366	40,000	41,913
Finance lease liability - Non current	31,375	50,000	92,545
	<u>115,741</u>	<u>90,000</u>	<u>134,458</u>

### 16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	199,291	100,000	110,874
	<u>199,291</u>	<u>100,000</u>	<u>110,874</u>

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

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Window Leak	(23,496)	25,316	(1,820)	-	-
5YA Heat Pump	28,873	22,742	(51,615)	-	-
5YA Toilet refurbishment	(643)	27,500	(16,613)	-	10,244
5YA Lighting Upgrade	(746)	-	(3,250)	-	(3,996)
MOE 5 YPP Replace Emergency Lighting	-	58,500	(53,134)	-	5,366
Moe 5 Ypp Gym Divider	-	72,000	(1,000)	-	71,000
MOE 5YPP Fencing	-	90,000	(1,000)	-	89,000
MOE 5YPP Wastewater Line Remediation	-	7,293	(7,293)	-	-
MOE 5YPP Flooring and Reconfigure Fixed Furniture	-	16,221	(16,221)	-	-
Totals	3,988	319,572	(151,946)	-	171,614

### Represented by:

Funds Held on Behalf of the Ministry of Education	175,610
Funds Receivable from the Ministry of Education	(3,996)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Window Leak	8,648	-	(32,144)	-	(23,496)
5YA Heat Pump	12,000	80,088	(63,215)	-	28,873
5YA Toilet refurbishment	-	-	(643)	-	(643)
5YA Lighting Upgrade	-	-	(746)	-	(746)
5YA CCTV	-	26,783	(26,783)	-	-
Canopy Structure Project	(40,528)	40,528	-	-	-
Totals	(60,408)	187,927	(123,531)	-	3,988

### Represented by:

Funds Held on Behalf of the Ministry of Education	28,873
Funds Receivable from the Ministry of Education	(24,885)

## 18. Funds Held on Behalf

Ormiston Senior College is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	250	250	92,333
Total funds received	250	250	92,333
Funds Spent on Behalf of the Cluster	250	-	92,083
Funds remaining	-	250	250
Distribution of Funds	-	-	-
Funds Held at Year End	-	250	250



## 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.

## 20. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	10,865	7,055
<i>Leadership Team</i>		
Remuneration	1,026,980	964,545
Full-time equivalent members	7	7
Total key management personnel remuneration	1,037,845	971,600

There are 8 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance 4 members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	190 - 200
Benefits and Other Emoluments	5 - 6	6 - 7
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	25	19
110 - 120	15	12
120 - 130	7	6
130 - 140	1	1
140 - 150	3	2
150 - 160	1	-
	52.00	40.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

## 22. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 23. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023: Nil).

### (b) Operating Commitments

As at 31 December 2024, the Board had no operating contracts (2023: Nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,304,897	1,127,069	2,201,088
Receivables	1,228,161	790,000	719,451
Investments - Term Deposits	5,700,000	4,500,000	3,500,000
Total financial assets measured at amortised cost	8,233,058	6,417,069	6,420,539

### Financial liabilities measured at amortised cost

Payables	1,041,306	971,000	907,593
Finance Leases	115,741	90,000	134,458
Total financial liabilities measured at amortised cost	1,157,047	1,061,000	1,042,051