

# ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018



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## PRINCIPAL'S ANNUAL REPORT 2018

To the community of Ormiston Senior College

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

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

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

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

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

## KIWISPORT

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received funding of \$13,757.23 (excluding GST).

The roll of Ormiston Senior College has been steadily growing which has had an impact on the sporting codes that are offered. The funding has enabled the school to provide participating students with the necessary playing strips and equipment across the growing sport codes.

The following sports codes are offered at the school:

- Rugby
- Golf
- Badminton – girls and boys
- Basketball – girls and boys
- Hockey – girls and boys
- Football – girls and boys
- Netball
- Volleyball – girls and boys
- Orienteering
- Turbo touch
- Table tennis
- Tag

During 2018 the school purchased sports uniforms and equipment. Rugby was a new sport for Ormiston Senior College and needed to be set up from scratch.

## OUR VISION AND VALUES STATEMENT

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

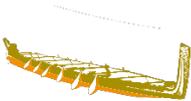
Ormiston Senior College acknowledges the vision, principles, values and key competencies in the New Zealand Curriculum and values the unique place of Maori as Tangata Whenua of New Zealand.

We value:

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

# OSC NORMS

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

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

## PRINCIPLES

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

### **High Expectations**

#### **At Ormiston Senior College:**

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

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

Students will develop the knowledge, understanding and skills needed by New Zealanders to compete successfully in the modern, ever-changing world. Students will experience a broad education with a high level of competence in basic literacy and numeracy and across all learning areas.

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

### **Treaty of Waitangi**

#### **At Ormiston Senior College**

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

### **Cultural Diversity**

#### **At Ormiston Senior College:**

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

### **Inclusion**

#### **At Ormiston Senior College:**

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

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

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

### **Learning to learn**

#### **At Ormiston Senior College:**

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

## **Community Engagement**

### **At Ormiston Senior College:**

Information about the school and student involvement in activities is communicated through the Learning Advisors, the college newsletter, the website and college Facebook page. Community involvement and feedback is encouraged in all aspects of school life.

Parents are encouraged to make contact with staff about their students through the Learning Advisors and also through the "Student Led Conferences" Consultation with parents by the Board of Trustees is encouraged.

## **Coherence**

### **At Ormiston Senior College:**

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

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

## **Sustainability**

### **At Ormiston Senior College:**

The college will recognise the sustainable features of the building and grounds and incorporate these features into the learning programmes where possible. Sustainable practices will be carried out and considered within further campus development.

## **Future Focus**

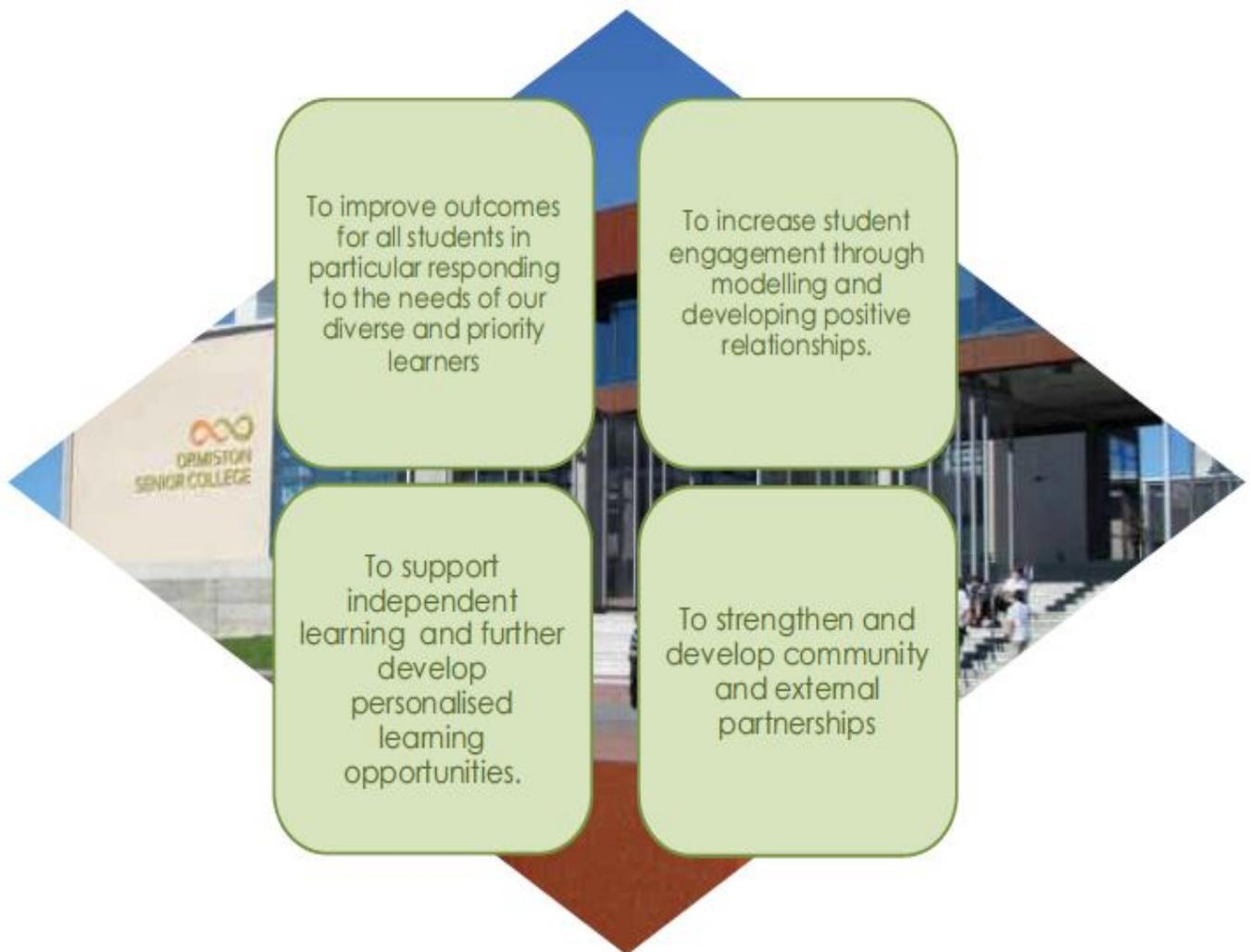
### **At Ormiston Senior College:**

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

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

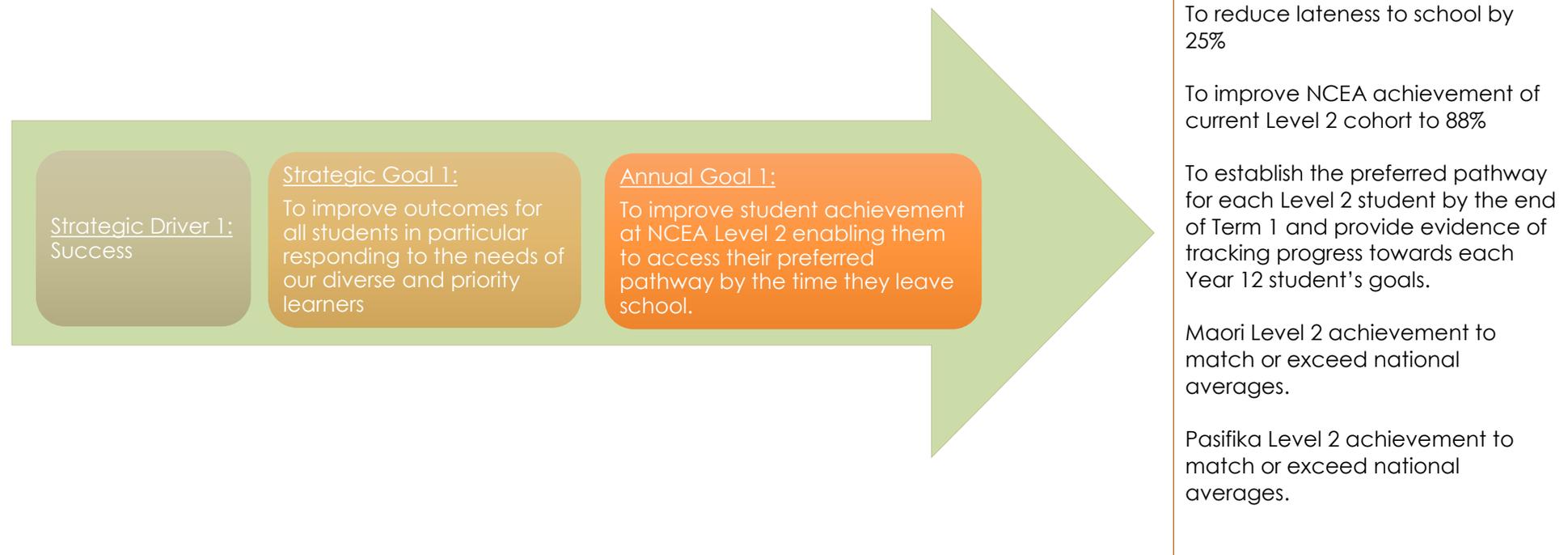
Globalisation – the concept of New Zealand's place in the world and the growing interconnectivity of the world is incorporated into the Learning Guides for all subject areas and through the college's wider philosophy.

## STRATEGIC GOALS 2019-2021



STRATEGIC PLAN 2018 - 2020

Strategic Driver	Strategic Goal	2018 Annual Goals	Targets
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## Key Improvement Strategies for Annual Goal 1

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

<b>Strategic Driver: Success</b>	
<b>Strategic Goal 1:</b> To improve the outcomes for all students in particular responding to the needs of our diverse and priority learners	<b>Annual Goal 1:</b> To improve student achievement at NCEA Level 2 enabling them to access their preferred pathway by the time they leave school.
<p><b>Baseline data. Where are we now?</b></p> <p>Lateness to school is an ongoing issue with an average of 45 students arriving after the start of the school day. Despite a number of initiatives over the past two years the lateness level has remained constant.</p> <p>Our 2018 Level 2 cohort's performance in NCEA L1 sits in the low 80% range and we want to lift this so they reach the national average at Level 2 by the end of the year.</p> <p>Level 2 students who have not established some clear goals regarding their pathway after leaving school are less likely to be engaged and achieving.</p> <p>Maori and Pasifika results are inconsistent and because of the low numbers in the school it is hard to comment on trends. However, at most levels Maori and Pasifika achievement sits below the national average and needs to be specifically targeted.</p>	<p><b>Targets</b></p> <p>To reduce lateness to school by 25%</p> <p>To improve NCEA achievement of current Level 2 cohort to 88%</p> <p>To establish the preferred pathway for each Level 2 student by the end of Term 1 and provide evidence of tracking progress towards each Year 12 student's goals.</p> <p>Maori Level 2 achievement to match or exceed national averages. Pasifika Level 2 achievement to match or exceed national averages</p>



**To improve NCEA achievement of current Level 2 cohort to 88%**

We selected this target because of achievement concerns with our 2017 Year 11 cohort. We wanted to see an improvement from NCEA Level 1 to Level 2. However, using the new NZQA enrolment based measurement the achievement rates for the same cohort fell by 4% from 75% at Level 1 to 71% at Level 2. The target of 88% is no longer relevant as NZQA changed the measurement criteria during the year. We are still about 5% below the national level for NCEA Level 2 achievement. One of our continuing challenges is the number of students arriving new to the country and coming straight into a senior college with limited English. These students can be arriving right throughout the year hence making achievement success in one calendar year a very high goal. We have a new and fast-growing community so this issue will be a continuing one. Our aim is for students to have gained the qualifications they need before they leave us.

**To establish the preferred pathway for each Level 2 student by the end of Term 1 and provide evidence of tracking progress towards each Year 12 student's goals.**

This proved more challenging than we thought as many students still had little idea of their preferred pathway after leaving school. Learning Advisors had conversations with each of their Year 12 students at the start of Term 2 as to their career aspirations. These were noted down on a shared google doc. This was then used by the careers advisor when she was having her meetings with each student. Learning Advisors and course teachers also used them for further conversations and tracking meetings. The students shared their career ideas with their families in their Student Led Conferences at the end of June. The information was also used when students were selecting their Year 13 courses. For most students, focussing on shorter term goals and plans was more manageable, hence in many cases the aim of achieving NCEA Level 2 became the most important step towards a more long term goal. Our aim had been to ensure students were selecting appropriate courses going in to Year 13. The conversations were important to get the students to consider their options and provide a heightened awareness that they should be thinking strategically. Students fell distinctly into two camps: those who were very clear about their pathways – many of these in the Science or Maths related subjects and some in Business related pathways - and then those who really weren't clear on their next steps after leaving school. This target highlighted the need for the school to be considering how we connect more meaningfully with the outside world. While we have speakers in from a range of tertiary institutes each year, we run a successful annual Careers Evening, offer significant Gateway programmes and STAR courses and our students meet individually or in small groups with the Careers Advisor we need to be thinking creatively about how to make more connections that are useful for our students.

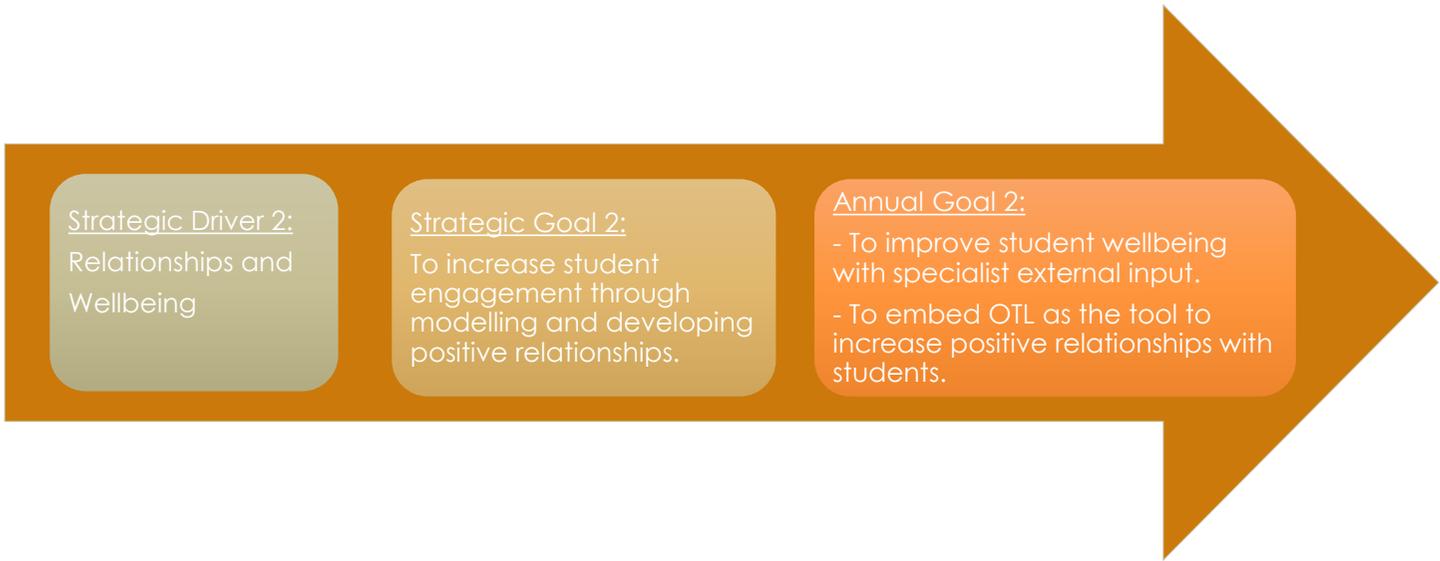
**Maori Level 2 achievement to match or exceed national averages.**

This target was not met. While Maori achievement at Level 3 was at 87.5% (37% above the national average), at Level 2 our Maori achievement was at 57%, which was 9% below the national average. We had fewer than 10 Maori students at NCEA Level 2 and attendance was a major issue for at least two of them. The school engaged with outside agencies with limited success to try to get regular attendance. With NZQA's new method of reporting on results, up to three ethnicities are included in calculating achievement. Hence a student who identifies as Samoan and Maori will be counted on the statistics for both ethnicities. This makes it difficult to get an accurate picture of the percentage of Maori and Pasifika students who are not achieving as it is likely they are counted twice. Almost all of the Year 12 Maori students have returned to school to continue their education.

**Pasifika Level 2 achievement to match or exceed national averages**

This target was not met. On the school's calculations 58% of our Pasifika students who identified as Pasifika on our student management system achieved NCEA Level 2. This calculation is not based on the multi-ethnic metric, but the first ethnicity. This result is 10% below the national average, but 5% above our last year's results for Level 2 Pasifika students. It should be noted that of our 25 Year 12 Pasifika students a third began their time with us at the start of Year 12 or during Year 12. Everything about the way we learn at Ormiston was new to them and they had some challenges adjusting to our more open type of environment and a senior college. It should be noted that nearly all these students have returned in 2019 and their attitude has dramatically improved.

Strategic Driver	Strategic Goal	2018 Annual Goals	Targets
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Annual Goal 2 Targets:

To establish clear understanding about the extent of the LA support for student wellbeing.

To review the new Ministry document *Te Pakiaka Tangata - Strengthening Student Wellbeing for Success* by the end of Term 1 and set student wellbeing goals based on this document.

To measure the extent of Open to Learning conversations being used.

## Key Improvement Strategies for Annual Goal 2

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

<b>Strategic Driver: Relationships and Wellbeing</b>	
<b>Strategic Goal 2:</b> To increase student engagement through modelling and developing positive relationships	<b>Annual Goal 2:</b> To improve student wellbeing with specialist external input. To embed OTL as the tool to increase positive relationships with students.
<p><b>Baseline data. Where are we now?</b>                      High levels of stress and anxiety identified by the counsellor in 2017. Learning Advisors unsure of parameters of their role in relation to student wellbeing.                      Little knowledge of the new Ministry document <i>Te Pakiaka Tangata - Strengthening Student Wellbeing for Success</i>.</p>	<p><b>Targets</b>                      To establish clear understanding about the extent of the LA support for student wellbeing.                       To review the new Ministry document <i>Te Pakiaka Tangata -Strengthening Student Wellbeing for Success</i> by the end of Term 1 and set student wellbeing goals based on this document.                       To measure the extent of Open to Learning conversations being used.</p>

<b>Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices</b>	<b>When</b>	<b>Who</b>	<b>Indicators of progress.</b>
Loves Me Not Programme delivered by NZ Police to all Year 12 and 13 students. Whole staff addressed by counsellor and DP at start of year about keeping themselves safe and where the limits of their roles as LA stop and the counsellor/DPs role starts. Student wellbeing survey to be carried out.	March 8  Jan 25  Term 2.	NZ Police  Counsellor, DP  DP	Students attending the <i>Loves me Not</i> day and being engaged in the issues discussed. Trends identified by the counsellor re issues coming to the fore after the <i>Loves me Not</i> programme.  Analysis of the survey with issues identified and a plan for addressing any issues initiated
Key staff members to become familiar with the new MoE document and formulate a strategy to take the school forward. All senior and middle leaders to use OTL conversations and reflect on effectiveness once a term	End of term 2  Each term	Principal, DP, counsellor	A strategic plan and procedures in place for student wellbeing.  Senior leaders report that they are using OTL conversations in their interactions with staff and students with positive effect, but data not collected.

## Analysis of Variance

### **To establish clear understanding about the extent of the LA support for student wellbeing.**

This was achieved in a number of ways:

- Clear guidelines and boundaries provided by the counsellor to all staff at the start of the year. Reinforced by scenarios and discussion.
- The Team Leader structure and the built-in rotation of team meetings each term to address issues. This provided support and clarity for all teaching staff.
- The structure in the school where Team Leaders feedback to Assistant Principals and then for Assistant Principals to feedback to the Senior Leadership Team enables targeted and specific support and guidance to be provided for LAs who require it.
- The behaviour management structure which shows a clear line of referral and a clear demarcation of minor and major issues.
- Feedback from staff indicated they knew who to go to for an issue and what to pass on immediately to the school counsellor.
- Learning Advisors supported the *Loves me Not* NZ Police programme.
- Addresses in assemblies about device use, cyber-safety and cyber-bullying and keeping safe online. This has reinforced student wellbeing and again has established clear understanding for LAs about boundaries.

### **To review the new Ministry document *Te Pakiaka Tangata -Strengthening Student Wellbeing for Success* by the end of Term 1 and set student wellbeing goals based on this document.**

- Document reviewed by Principal, Deputy Principal and Counsellor.
- Action plan put into place as a result of analysis of the document. Action plan included undertaking a student wellbeing survey and analysing the results and establishing priorities.
- Traumatic Incident Policy and procedures developed and approved by Board.
- Suicide awareness developed through meeting with Counties Manukau DHB suicide prevention team and the counsellor and 3SLT. There was an agreement for them to run whole staff PL but they were unable to deliver this when we approached them for specific dates.
- Escalation Flowchart from *Te Pakiaka Tangata* shared with staff re student/family privacy.

### **Student well-being survey carried out in Term 2.** Some of the findings included:

- 90% of students felt safe at school
- 90% said teachers get along with students from different ethnic backgrounds
- 90% feel that students get on with other students from different cultures. This is a good indicator that our PB4L processes, assemblies and LA times are meeting this need for our students. This is also supported by 80% of students agreeing that they are taught that it's okay to be different to others.
- About 85% of students believe that we always take action regarding bullying in the school.
- 90% of respondents agreed that they are taught what behaviours are okay and are not okay
- Overall in most questions, the majority of students have never experienced any form of aggressive behaviour/culture at Ormiston, with over 83% stating they have never experienced any form of bullying and over 90% of responses stating they felt safe both sexually and with their sexuality.
- The majority of responses agreed or strongly agreed that students look after other students who are new to school. They also agreed or strongly agreed that they know how to stand up for themselves in a calm way and to walk away or ignore if another student was to hassle them.

- A small number of students did express having experienced being put down, called names, teased in a mean way, being left out by others, having rumours or lies spread about them (including social media) and have experienced others in school saying rude things about their culture or family. The majority of these students experienced it 1-2 times a year.
- A small number of students disagreed or strongly disagreed with the statement that students always stand up someone if they are being hassled, or that they felt they could ask a teacher for help if they had a problem with another student.
- Students believe that there is mutual respect between their teachers and their parents. Particularly pleasing is that only 1 of the 23 Maori or Pacific respondents disagreed that their parents, family and whanau always feel welcome at school. This may be an indicator that our hui/fono and community events are helping to support this group of families and students.

#### Actions for 2019 that are being investigated as a result of the survey

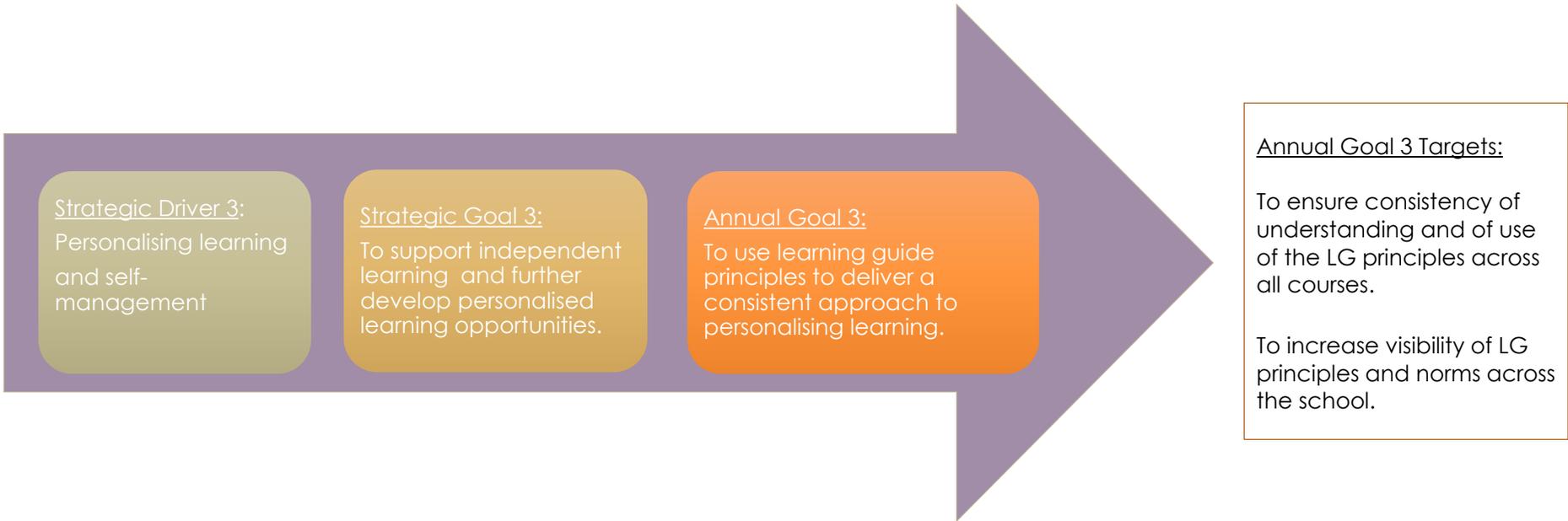
- A review of current house system to develop more pro-social activities. This is an initiative being undertaken by the 2019 student leaders.
- The development of a student induction programme for students new to the school during the year. This was a 2018 student leader initiative where a series of videos were created for students new to the school during the year to introduce them to the way we learn at Ormiston.
- A continued focus on the promotion the Norms and PB4L practices within the school to include subject classes to imbed the practice as school-wide positive behaviours.

The Year 11 programme is significantly altered in 2019, one of the reasons being student wellbeing and the stress of continuous assessment over three years.

#### **To measure the extent of Open to Learning conversations being used**

PB4L focus in Terms 1 and 3 which focused on positive behavior and interactions, but there was no specific measurement of the extent of Open to Learning conversations being used. The embedding of OTL conversations will be a target again in 2019.

Strategic Driver	Strategic Goal	2018 Annual Goals	Targets
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## Key Improvement Strategies for Annual Goal 3

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

### Strategic Driver: Personalising learning and self-management

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

**Annual Goal 3:** To use learning guide principles to develop a consistent approach to personalised learning.

### Baseline data. Where are we now?

Inconsistent understanding about the learning guide principles and their meanings.  
Inconsistent use of learning guide principles by teaching staff.  
Inconsistent understanding by students of the purpose of a learning guide.

### Targets

To ensure consistency of understanding and of use of the LG principles across all courses.  
  
To increase visibility of LG principles and norms across the school.

Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices	When	Who	Indicators of progress.
<p>Signage for all Learning Commons – each named after a college norm.</p> <p>To focus professional learning in Term 1 on understanding learning guide principles and applying them in all courses To monitor consistency of use of learning guide principles across all curriculum areas To embed a consistent language of learning across the school</p>	<p>Jan 2018</p> <p>Term 1</p>	<p>Property manager</p> <p>All teaching staff</p>	<p>Signage completed. Commons uniformly referred to be name not number.</p> <p>Consistent use of learning guide principles Students able to articulate what they should expect in a learning guide. Students understand and can articulate how the norms relate to learning. Norms visible on learning guides.</p>

## Analysis of Variance

### To ensure consistency of understanding and of use of the LG principles across all courses.

- Professional Learning for the year began with a series of sessions led by senior staff on Learning Guide principles. This was modelled by the use of a learning guide for professional learning so new staff saw how they were created and used. Staff could opt in to the PL at whatever level they were at from novice to experienced depending on their understanding and experience with Learning Guides.
- PL included staff providing feedback about how LGs were used in different learning areas and for the new teachers what LG principles would look like in action in their subject.
- New teachers had their learning guides critiqued and teachers in different learning areas shared their learning guides with each other. In some instances, common learning guides were created for all the students across their subject at a particular level, for example Level 1 English.
- Staff looked at how LGs could be further refined for example with the norms being made more prominent.
- The Specialist Classroom Teacher worked with the first year teachers on how to use these LG principles in their planning.
- Learning Guide principles were made visible on Google classroom on weekly course guides.

### To increase visibility of LG principles and norms across the school.

- To increase the visibility of the norms and embed them in the everyday language of the school, each of the eight commons has been named after one of our eight norms. The norms icons have been strategically placed on a prominent wall at the entrance to each commons along with the name of the norm. This has helped reinforce the norms and their importance on a daily basis.
- The Awards Ceremony criteria with its focus on awarding students according to their strength in a particular norm was explained to each commons in a commons assembly. This reinforced the norms and linked them to learning.
- Learning guide principles were put on display in staff workrooms.
- Learning Advisors use the norms as a basis for learning conversations such as asking what norms they have used in their learning during the week, what norms they think are their strongest and weakest and focusing on a norm a week within their groups.
- Within the Team structure there was a focus on three norms during Term 1. These norms were linked to specific behaviours of punctuality, uniform and device use and students began to see how the norms were important in developing into self-managing young people. Students gave feedback that they had begun to understand the purpose of our norms. Frequent discussion about the norms being the soft skills that are needed in whatever career they pursue.

Strategic Driver	Strategic Goal	2018 Annual Goals	Targets
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## Key Improvement Strategies for Annual Goal 4

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

### Strategic Driver: Community and culture

**Strategic Goal:** to strengthen and develop community and external partnerships

**Annual Goal.**to engage the MHJC and OJC communities in the changes proposed for Year 11 at OSC in 2019.  
To increase community involvement in school events.

### Baseline data. Where are we now?

New school website launched 25 January 2018  
Three key staff members trained to update and maintain the website  
New website publicised on our facebook page and highlighted in first newsletter of year  
  
Invitation from MHJC to speak to their Year 10 families

### Targets

To use the new website to more effectively showcase our college and promote events  
  
To communicate directly to MHJC and OJC families about proposed changes for 2019  
  
To publish our changes to NCEA Level 1 and the rationale on our website and in the media.

<b>Actions. Consider goal clarity and communications, strategic resourcing, PL, assessment practices</b>	<b>When</b>	<b>Who</b>	<b>Indicators of progress.</b>
Speak at MHJC and OJC Year 10 evenings Contact local media	Term 1 and 2	PE	Families engaged with the new proposal
Website regularly updated	ongoing	GRE, NIS, MS	Up-to-date news on website

## Analysis of variance

### To use the new website to more effectively showcase our college and promote events

- Website front page updated regularly
- Newsletters linked to front page of newsletter
- Staff and students profiled
- Recent events profiled
- New Year 11 programme for 2019 profiled
- Link to latest ERO report on front page of website
- Facebook used to promote college events
- Media coverage for our Flatbush7 conference.
- Training for three staff members to edit the website
- Use of multiple platforms to communicate with the community - newsletters, emails, website, Facebook, newspaper articles.

### To communicate directly to MHJC and OJC families about proposed changes for 2019: Year 11 Community consultation

An action plan was developed with the Board with a view to consultation with the Ormiston community. This included:

- Liaising with the Mission Heights and Ormiston Junior College principals re holding consultation meetings at their schools.
- Communication with the Mission Heights and Ormiston Junior College communities regarding the meetings and their intent.
- Planning the content of the evenings which would include a presentation and then an opportunity for small group discussion with our SLT and Board members facilitating the discussion in each group.
- The gathering of student voice from our Year 12 and 13 students and from past students and analysing and summarising the feedback.
- Preparing a succinct handout for the community and for the website. Below is the content of the handout.

Successful meetings were held at both Junior Colleges and the response to the proposed changes was very positive. About 25 attended the Ormiston Junior College evening and about 80 the Mission Heights evening.

### Ormiston Senior College: Future Focused Learning Changes to Year 11 from 2019 (Handout for community and for the website)

#### Rationale:

- New Zealand is one of the only countries in the world to have three years of national exams. Years 11 - 13 is crowded out by assessment. Continual measurement does not leave enough time for in depth learning.
- The present government has signalled a complete review of NCEA and has indicated that they are looking at a different approach to NCEA Level 1. Our thinking at Ormiston is in line with this.
- The continual stress of over-assessment is having an effect on the mental health of our teenagers.
- We want to provide time and opportunities to develop the skills employers are looking for in the 21st century workplace - resilience, collaboration, creativity, problem solving, caring.
- We want to provide time for students to be able to follow their passions and interests at school.
- NCEA Level 1 is not a qualification that gains you entry into many tertiary courses and in attaining NCEA Level 2 you automatically get NCEA Level 1. Level 2 is seen as the minimum qualification to aim for before leaving school.

**What:**

- In 2019 we will be offering a two year pathway to NCEA Level 2 beginning in Year 11
- Year 11 students will aim to get 20 NCEA Level 1 Numeracy and Literacy standards and a small number of extra credits ideally at NCEA Level 2. Student will not be aiming for the 80 credits needed to attain NCEA Level 1. If students have gained Level 2 standards in their first year it means they will have fewer credits to gain in their second year thus lessening the pressure at Year 12 as well. It also provides the opportunity to work towards NCEA Level 3 in Year 12.

**How:**

- All Year 11 students will do a full year of English and Maths.
- All other subjects will be offered in semesters. The year will be comprised of two semesters.
- Apart from English and Maths students will have 8 choices of courses
- General Science will be divided into Biology, Chemistry and Physics and students will be able to do a semester of each and a double semester of one if they choose.
- Within each semester course students will be offered one NCEA assessment.
- Time will be provided for in depth learning and choice will enable students to follow an interest or passion. They may also be able to work across their courses for a project thus connecting their learning.

**To publish our changes to NCEA Level 1 and the rationale on our website and in the media.**

- Website front page has a link to our proposed changes
- The script below was written for the local media. This was picked up and published and our proposed changes were also mentioned in the NZ Herald
- The principal spoke about the changes to Year 11 as a keynote speaker at an Educational Leadership conference in Auckland in December.

**Changes afoot at OSC – article for local papers**

*Come 2019, Ormiston Senior College will be doing things differently with its Year 11 students. The Board and Senior Leadership Team are pleased to announce a new approach to NCEA in the first year of senior college. Students will begin working towards NCEA Level 2 over two years instead of focussing on NCEA Level 1 for a year and then Level 2 the second year.*

*The drivers for change are many. The World Economic Forum has published the skills required to thrive in the 21st century. As well as the foundational literacies (numeracy, scientific, ICT, financial, civic and written literacy) they have listed creativity, critical problem solving, communication and collaboration as key competencies every person needs as they enter adulthood. They also add the character qualities of curiosity, initiative, persistence and adaptability. A school needs time to allow students to focus on developing such skills.*

*The current NCEA practice of a constant focus on assessment all year takes away from the process of learning. Real learning takes time. The school is committed to taking learning more slowly and allowing time for exploration and discovery. Employers are telling schools they are looking for students who not only have a good subject knowledge but also display the skills listed above. By making NCEA Level 2 a two year journey we can focus on both in depth content knowledge and the above dispositions.*

*Schools are becoming more aware of the adverse effect of continual assessment on adolescent mental health. At present, the stress and pressure do not abate for the final three years of schooling. By taking two years to gain NCEA Level 2, assessments will not be so frequent nor the time frames so pressured.*

*The only important qualification is the one the student leaves with. Once a student has achieved NCEA Level 2 they automatically achieve Level 1. The government is currently reviewing NCEA Level 1 and the changes we are proposing are in line with those up for discussion by the Ministry of Education.*

*Assessments will not disappear. Students in Year 11 next year will have the opportunity to achieve some credits towards Level 1 or 2. Assessment will be linked specifically to attaining Numeracy and Literacy standards and working towards some Level 2 standards. This will have a knock-on effect of also making Year 12 less pressured.*

*Past and present students have been surveyed and a good number of the nearly 200 responses indicate that there should be more focus on learning and less on getting credits.*

## STATEMENT OF RESOURCES

### School roll and days open

The school roll at:	1 March 2018	1 March 2017
	572	514

The school was open for 380 half days in 2018 (2017: 380).

### Physical resources

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

#### Staffing

<b>Funded staffing:</b>	<b>2018</b>	<b>2017</b>
Principal	1	1
Teachers	39	35
<b>The board also employed:</b>		
Executive Officer	1	1
Financial Clerk	1	1
Librarian	1	1
Guidance Counsellor	1	1
Careers Advisor	1	1
Finance Manager	0	0
Caretaker	1.5	1
Receptionist/Enrolment Officer	1	1
IT Helpdesk Technician	.5	.5
Laboratory Technician	.4	.4
Student Services Receptionist	1	1
Teacher Aides	3	2
Gateway Coordinator	1	1
International Student Manager	.7	.7
Principal Assistant	1	1
International Student Administrator	.4	.4
Sports coordinator	.4	.4
Attendance Officer	1	0
Property Manager	1	0

## MEMBERS OF THE BOARD OF TRUSTEES

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expires</b>
Shireen Chetty	Chairperson	Elected	Client Executive Technology	June 2019
Diana Patience	Principal	Appointed Feb 2016	Principal	
Chris Wall	Staff Rep	Elected	Teacher	June 2019
Brendan Hua	Student Rep	Elected	Student	September 2019
Sibylle Townsend	Board member	Elected	Teacher	June 2019
Shona Tai	Board member	Elected	Business Manager	June 2019
Jeff Coyle	Board member	Elected	Business Development Manager	June 2019
Keith Rushbrook	Board Member	Seconded	Retired Accountant	





# ORMISTON SENIOR COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	564
<b>Principal:</b>	Diana Patience
<b>School Address:</b>	275 Ormiston Road, Flat Bush, Auckland
<b>School Postal Address:</b>	P O Box 217107, Botany Junction, Auckland 2164
<b>School Phone:</b>	09 551 2430
<b>School Email:</b>	lzimer@ormiston.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Shireen Cetty	Chairperson	Elected	Jun-19
Jeff Coyle	Parent Rep	Elected	Jun-19
Keith Rushbrook	Staff Rep	Seconded	Jun-19
Sibylle Townsend	Parent Rep	Elected	Jun-19
Shona Tai	Parent Rep	Elected	Jun-19
Chris Wall	Parent Rep	Elected	Jun-19
Brendan Hua	Student Rep	Elected	Sep-18
Diana Patience	Principal	ex Officio	-

# ORMISTON SENIOR COLLEGE

Financial Statements - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
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<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
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### **Other Information**

Analysis of Variance

KiwiSport

**Ormiston Senior College**  
**Statement of Responsibility**



For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

SHIREEN CHETTY

Full Name of Board Chairperson

Signature of Board Chairperson

29/05/19

Date:

DIANA MIRIAM PATIENCO

Full Name of Principal

Signature of Principal

29.05.19

Date:

**Ormiston Senior College**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	7,925,631	7,842,981	7,583,289
Locally Raised Funds	3	369,642	555,906	427,649
Interest Earned		115,060	92,800	113,947
Gain on Sale of Property, Plant and Equipment		-	-	12,482
International Students	4	403,988	317,182	426,643
		<u>8,814,321</u>	<u>8,808,869</u>	<u>8,564,010</u>
<b>Expenses</b>				
Locally Raised Funds	3	208,077	375,243	243,395
International Students	4	226,088	150,245	205,271
Learning Resources	5	3,988,909	4,103,007	3,740,689
Administration	6	297,694	390,874	317,802
Finance		25,664	28,000	29,973
Property	7	3,884,931	3,828,043	3,842,262
Depreciation	8	291,974	323,146	272,203
Loss on Disposal of Property, Plant and Equipment		1,309	-	-
		<u>8,924,646</u>	<u>9,198,558</u>	<u>8,651,595</u>
<b>Net Surplus / (Deficit) for the year</b>		(110,325)	(389,689)	(87,585)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(110,325)</u>	<u>(389,689)</u>	<u>(87,585)</u>

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



**Ormiston Senior College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	3,263,576	3,263,576	3,351,161
Total comprehensive revenue and expense for the year	(110,325)	(389,689)	(87,585)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<b>3,153,251</b>	<b>2,873,887</b>	<b>3,263,576</b>
Retained Earnings	3,153,251	2,873,887	3,263,576
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>3,153,251</b>	<b>2,873,887</b>	<b>3,263,576</b>

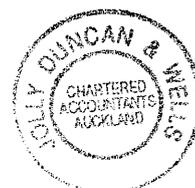
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Ormiston Senior College**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	628,083	464,826	555,620
Accounts Receivable	10	283,080	255,000	251,988
Prepayments		23,404	22,000	22,875
Inventories	11	344	1,000	1,676
Investments	12	2,950,000	2,800,000	2,800,000
		<u>3,884,911</u>	<u>3,542,826</u>	<u>3,632,159</u>
<b>Current Liabilities</b>				
GST Payable		16,907	10,000	6,493
Accounts Payable	14	349,275	352,546	366,179
Revenue Received in Advance	15	508,500	400,000	295,241
Finance Lease Liability - Current Portion	17	44,555	80,000	78,996
Funds held in Trust	18	117,490	115,000	112,569
		<u>1,036,727</u>	<u>957,546</u>	<u>859,479</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>2,848,184</b>	<b>2,585,280</b>	<b>2,772,680</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	824,815	846,947	967,900
		<u>824,815</u>	<u>846,947</u>	<u>967,900</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	418,340	418,340	353,404
Finance Lease Liability	17	101,408	140,000	123,599
		<u>519,748</u>	<u>558,340</u>	<u>477,003</u>
<b>Net Assets</b>		<u><u>3,153,251</u></u>	<u><u>2,873,887</u></u>	<u><u>3,263,576</u></u>
<b>Equity</b>		<u><u>3,153,251</u></u>	<u><u>2,873,887</u></u>	<u><u>3,263,576</u></u>

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



**Ormiston Senior College**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,468,312	1,342,981	1,291,580
Locally Raised Funds		371,169	588,873	428,079
International Students		616,740	421,941	357,128
Goods and Services Tax (net)		10,414	3,507	(6,097)
Payments to Employees		(785,296)	(780,463)	(667,950)
Payments to Suppliers		(1,325,278)	(1,510,929)	(1,247,982)
Interest Paid		(25,664)	(28,000)	(29,973)
Interest Received		93,975	53,654	95,754
<b>Net cash from / (to) the Operating Activities</b>		<b>424,372</b>	<b>91,564</b>	<b>220,539</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	12,482
Purchase of PPE (and Intangibles)		(141,306)	(184,034)	(164,152)
Purchase of Investments		(150,000)	-	(100,000)
<b>Net cash from / (to) the Investing Activities</b>		<b>(291,306)</b>	<b>(184,034)</b>	<b>(251,670)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(65,524)	(755)	(28,569)
Funds Administered on Behalf of Third Parties		4,921	2,431	(16,323)
<b>Net cash from Financing Activities</b>		<b>(60,603)</b>	<b>1,676</b>	<b>(44,892)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>72,463</b>	<b>(90,794)</b>	<b>(76,023)</b>
Cash and cash equivalents at the beginning of the year	9	555,620	555,620	631,643
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>628,083</b>	<b>464,826</b>	<b>555,620</b>

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

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



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

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

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

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

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

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



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

### g) Cash and Cash Equivalents

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

### h) Accounts Receivable

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

### i) Inventories

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

### j) Investments

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

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

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

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

### k) Property, Plant and Equipment

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

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

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

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

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



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

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

### **l) Intangible Assets**

#### *Software costs*

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

### n) Accounts Payable

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

### o) Employee Entitlements

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

### p) Revenue Received in Advance

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

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

### q) Funds Held in Trust

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

### r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

### t) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**2. Government Grants**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,166,007	1,115,979	1,067,021
Teachers' salaries grants	3,300,374	3,300,000	3,042,201
Use of Land and Buildings grants	3,156,945	3,200,000	3,249,508
Resource teachers learning and behaviour grants	-	-	5,217
Other government grants	302,305	227,002	219,342
	<u>7,925,631</u>	<u>7,842,981</u>	<u>7,583,289</u>

**3. Locally Raised Funds**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	45,372	41,175	41,106
Fundraising	1,226	-	3,073
Trading	117,889	137,235	141,291
Activities	205,155	377,496	242,179
	<u>369,642</u>	<u>555,906</u>	<u>427,649</u>
<b>Expenses</b>			
Activities	207,831	375,243	240,322
Fundraising (costs of raising funds)	246	-	3,073
	<u>208,077</u>	<u>375,243</u>	<u>243,395</u>
<i>Surplus for the year Locally raised funds</i>	<u>161,565</u>	<u>180,663</u>	<u>184,254</u>

**4. International Student Revenue and Expenses**

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	20	16	21
	<u>20</u>	<u>16</u>	<u>21</u>
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	403,988	317,182	426,643
<b>Expenses</b>			
Commissions	27,007	41,609	26,083
International student levy	7,659	9,680	6,667
Employee Benefit - Salaries	63,587	55,026	56,557
Other Expenses	127,835	43,930	115,964
	<u>226,088</u>	<u>150,245</u>	<u>205,271</u>
<i>Surplus for the year International Students'</i>	<u>177,900</u>	<u>166,937</u>	<u>221,372</u>



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**5. Learning Resources**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	156,703	210,207	193,754
Information and communication technology	150,778	141,632	153,440
Library resources	5,300	5,300	4,750
Employee benefits - salaries	3,655,951	3,726,718	3,372,471
Staff development	20,177	19,150	16,274
	<u>3,988,909</u>	<u>4,103,007</u>	<u>3,740,689</u>

**6. Administration**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,553	6,000	4,913
Board of Trustees Fees	4,120	5,150	3,645
Board of Trustees Expenses	10,940	16,872	2,726
Communication	4,377	5,000	4,641
Consumables	11,972	13,000	13,304
Operating Lease	2,228	570	2,938
Other	15,473	101,175	22,218
Employee Benefits - Salaries	227,649	225,644	244,843
Insurance	9,134	7,713	9,074
Service Providers, Contractors and Consultancy	6,248	9,750	9,500
	<u>297,694</u>	<u>390,874</u>	<u>317,802</u>

**7. Property**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	111,214	140,656	108,874
Cyclical Maintenance Expense	64,936	64,936	63,044
Grounds	28,541	27,342	21,793
Heat, Light and Water	101,245	111,000	114,889
Repairs and Maintenance	264,969	200,329	221,966
Use of Land and Buildings	3,156,945	3,200,000	3,249,508
Security	11,893	11,500	11,474
Employee Benefits - Salaries	145,188	72,280	50,714
	<u>3,884,931</u>	<u>3,828,043</u>	<u>3,842,262</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

**8. Depreciation**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	878	878	864
Furniture and Equipment	132,007	142,000	121,526
Information and Communication Technology	43,351	60,000	36,142
Motor Vehicles	2,024	4,000	4,629
Textbooks	5,547	5,268	5,697
Leased Assets	91,818	95,000	85,789
Library Resources	9,372	9,000	9,580
Uniforms	6,977	7,000	7,976
	<u>291,974</u>	<u>323,146</u>	<u>272,203</u>



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**9. Cash and Cash Equivalents**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	650
Bank Current Account	73,721	64,826	554,870
Bank Call Account	554,362	400,000	100
Cash equivalents and bank overdraft for Cash Flow Statement	<u>628,083</u>	<u>464,826</u>	<u>555,620</u>

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

**10. Accounts Receivable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	14,689	15,000	15,712
Interest Receivable	53,340	40,000	32,255
Banked Staffing Underuse	-	-	854
Teacher Salaries Grant Receivable	215,051	200,000	203,167
	<u>283,080</u>	<u>255,000</u>	<u>251,988</u>
Receivables from Exchange Transactions	68,029	55,000	47,967
Receivables from Non-Exchange Transactions	215,051	200,000	204,021
	<u>283,080</u>	<u>255,000</u>	<u>251,988</u>

**11. Inventories**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Uniforms	344	1,000	1,675
	<u>344</u>	<u>1,000</u>	<u>1,675</u>

**12. Investments**

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	2,950,000	2,800,000	2,800,000
Non-current Asset			
Long-term Bank Deposits	-	-	-



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**13. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Buildings	8,999	-	-	-	(878)	8,121
Furniture and Equipment	549,883	101,450	-	-	(132,007)	519,326
Information and Communication	74,571	16,248	-	-	(43,351)	47,468
Motor Vehicles	8,282	-	-	-	(2,024)	6,258
Textbooks	75,694	3,552	-	-	(5,547)	73,699
Leased Assets	168,608	8,892	-	-	(91,818)	85,682
Library Resources	67,061	6,912	1,005	-	(9,372)	65,606
Uniforms	7,922	10,830	-	-	(6,977)	11,775
Artwork	6,880	-	-	-	-	6,880
<b>Balance at 31 December 2018</b>	<b>967,900</b>	<b>147,884</b>	<b>1,005</b>	<b>-</b>	<b>(291,974)</b>	<b>824,815</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings	10,713	(2,592)	8,121
Furniture and Equipment	1,331,642	(812,316)	519,326
Information and Communication	657,908	(610,440)	47,468
Motor Vehicles	71,034	(64,776)	6,258
Textbooks	112,150	(38,451)	73,699
Leased Assets	280,732	(195,050)	85,682
Library Resources	125,484	(59,878)	65,606
Uniforms	39,079	(27,304)	11,775
Artwork	6,880	-	6,880
<b>Balance at 31 December 2018</b>	<b>2,635,622</b>	<b>(1,810,807)</b>	<b>824,815</b>

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

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



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**14. Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	69,635	70,000	71,939
Accruals	5,554	30,000	37,732
Employee Entitlements - salaries	259,632	250,000	253,962
Employee Entitlements - leave accrual	14,454	2,546	2,546
	<u>349,275</u>	<u>352,546</u>	<u>366,179</u>
 Payables for Exchange Transactions	 349,275	 352,546	 366,179
	<u>349,275</u>	<u>352,546</u>	<u>366,179</u>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	507,993	400,000	295,241
Other	507	-	-
	<u>508,500</u>	<u>400,000</u>	<u>295,241</u>

**16. Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	353,404	353,404	290,360
Increase to the Provision During the Year	64,936	64,936	63,044
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
	<u>418,340</u>	<u>418,340</u>	<u>353,404</u>
 Provision at the End of the Year	 418,340	 418,340	 353,404
 Cyclical Maintenance - Current	 -	 -	 -
Cyclical Maintenance - Term	418,340	418,340	353,404
	<u>418,340</u>	<u>418,340</u>	<u>353,404</u>



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**17. Finance Lease Liability**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	70,617	80,000	89,329
Later than One Year and no Later than Five Years	61,720	45,000	139,765
Later than Five Years	-	-	-
	<u>132,337</u>	<u>125,000</u>	<u>229,094</u>

**18. Funds held in Trust**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	117,490	115,000	112,569
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>117,490</u>	<u>115,000</u>	<u>112,569</u>

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

**19. Related Party Transactions**

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

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



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**20. Remuneration**

*Key management personnel compensation*

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

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members</i>		
Remuneration	4,120	4,913
Full-time equivalent members	0.13	0.13
<i>Leadership Team</i>		
Remuneration	641,913	614,430
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>646,033</u>	<u>619,343</u>
Total full-time equivalent personnel	<u>6.13</u>	<u>6.13</u>

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

*Principal*

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

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
100 - 110	2.00	2.00
	<u>2.00</u>	<u>2.00</u>

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

**21. Compensation and Other Benefits Upon Leaving**

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

	<b>2018 Actual</b>	<b>2017 Actual</b>
Total	-	-
Number of People	-	-



# Ormiston Senior College

## Notes to the Financial Statements

For the year ended 31 December 2018

### 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

### 23. Commitments

#### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into contract agreements for capital works

(Capital commitments at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	16,662
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	16,662
	-	16,662

### 24. Managing Capital

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



**Ormiston Senior College**  
**Notes to the Financial Statements**  
For the year ended 31 December 2018

**25. Financial Instruments**

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

**Loans and receivables**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	628,083	464,826	555,620
Receivables	283,080	255,000	251,988
Investments - Term Deposits	2,950,000	2,800,000	2,800,000
<b>Total Loans and Receivables</b>	<b><u>3,861,163</u></b>	<b><u>3,519,826</u></b>	<b><u>3,607,608</u></b>

**Financial liabilities measured at amortised cost**

Payables	349,275	352,546	366,179
Borrowings - Loans	-	-	-
Finance Leases	145,963	220,000	202,595
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b><u>495,238</u></b>	<b><u>572,546</u></b>	<b><u>568,774</u></b>

**26. Events After Balance Date**

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



# JOLLY DUNCAN & WELLS

CHARTERED ACCOUNTANTS | BUSINESS ADVISORS  
INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF ORMISTON SENIOR COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Ormiston Senior College (the School). The Auditor-General has appointed me, Brian Sheridan, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

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

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

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

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

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

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

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

#### Partners

Brian Sheridan  
Murray Wells

B.Com CA  
B.Com CA CMA

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Statement of Responsibility, the List of Trustees, Analysis of Variance and the Kiwisport Note, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



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

# Ormiston Senior College

## Board/Principal Reports

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received funding of \$13,757.23 (excluding GST).

The roll of Ormiston Senior College has been steadily growing which has had an impact on the sporting codes that are offered. The funding has enabled the school to provide participating students with the necessary playing strips and equipment across the growing sport codes.

The following sports codes are offered at the school:

Rugby

Golf

Badminton – girls and boys

Basketball – girls and boys

Hockey – girls and boys

Football – girls and boys

Netball

Volleyball – girls and boys

Orienteering

Turbotouch

Tabletennis

Tag

During 2018 the school purchased sports uniforms and equipment. Rugby was a new sport for Ormiston Senior College and needed to be set up from scratch.