

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF ORINI COMBINED SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Orini Combined School (the School). The Auditor-General has appointed me, M K Castillo, using the staff and resources of Owen McLeod & Co, 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 19, 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 with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 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.

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 20 for the Kiwisport Statement and on pages 1 to 13 for the Analysis of Variance, 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.



M K Castillo

Owen McLeod & Co

On behalf of the Auditor-General

Hamilton, New Zealand

Orini Combined School

Annual Report

for the year ended 31 December 2018

School Directory:

Ministry Number: 1869
Principal: Emily Hargreaves
School Address: 1389 Orini Road, RD2, Taupiri
School Postal Address: 1389 orini Road, RD2, Taupiri 3792
School Phone: 08 8244 847
School Email: office@orini.school.nz

Members of the Board of Trustees:

Name	Position	How Position Gained	Term Expires
Shona Enerson	Parent Rep Chairperson	Elected	May 2019
Emily Hargreaves	Principal	ex Officio	
Nicola Stables	Parent Rep	Elected	May 2019
Tareka Ratcliffe	Parent Rep	Elected	May 2019
Scott Hamilton	Parent Rep	Elected	May 2019
Drewe Finlay	Parent Rep	Elected	May 2019
Kathryn Rennie	Staff Rep	Elected	May 2019

Accountant / Service Provider: Russell Wilkinson

Orini Combined School

Annual Report

for the year ended 31 December 2018

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Orini Combined School

Statement of Responsibility

for the year ended 31 December 2018

The Board of Trusrees 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.

Shona Lee
EVERSEN

Full Name of Board Chairperson

Shuersen

Signature of Board Chairperson

29/5/2019

Date

Christina-Anne
Wakeman

Full Name of Principal

Christina-Anne Wakeman

Signature of Principal

30/5/2019

Date

Orini Combined School

Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government grants	2	909,331	936,792	931,722
Locally raised funds	3	43,840	66,771	70,834
Interest earned		4,537	2,500	4,039
		<u>957,708</u>	<u>1,006,063</u>	<u>1,006,595</u>
Expenses				
Locally raised funds	3	5,471	500	672
Learning resources	4	658,561	713,417	712,477
Administration	5	62,420	61,032	75,108
Finance costs		391	300	442
Property	6	196,404	185,183	198,738
Depreciation	7	39,321	42,000	44,637
Loss on disposal of property, plant and equipment		1,536	-	23
		<u>964,104</u>	<u>1,002,432</u>	<u>1,032,097</u>
Net Surplus / (Deficit) for the year		<u>(6,396)</u>	<u>3,631</u>	<u>(25,502)</u>
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expense for the year		<u><u>(6,396)</u></u>	<u><u>3,631</u></u>	<u><u>(25,502)</u></u>



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

Orini Combined School

Statement of Changes in Net Assets / Equity

for the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	<u>366,322</u>	<u>366,322</u>	<u>389,786</u>
Total comprehensive revenue and expense for the year	(6,396)	3,631	(25,502)
Capital contributions from the Ministry of Education: Contribution - furniture and equipment grant	4,831	-	2,038
Equity at 31 December	<u><u>364,757</u></u>	<u><u>369,953</u></u>	<u><u>366,322</u></u>
Retained Earnings	364,757	369,953	366,322
Reserves	-	-	-
Equity at 31 December	<u><u>364,757</u></u>	<u><u>369,953</u></u>	<u><u>366,322</u></u>



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

Orini Combined School

Statement of Financial Position

as at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and cash equivalents	8	137,199	107,960	127,491
Accounts receivable	9	44,243	34,446	34,446
GST receivable		3,802	1,333	1,333
Prepayments		2,693	1,138	1,138
Inventories	10	799	1,219	1,219
Investments	11	92,918	90,415	90,415
		<u>281,654</u>	<u>236,511</u>	<u>256,042</u>
Current Liabilities				
Accounts payable	13	47,280	49,319	49,319
Revenue received in advance	14	-	-	458
Provision for cyclical maintenance	15	26,113	2,000	24,151
Finance lease liability - current portion	16	6,192	5,438	6,417
Funds held for capital works projects	17	5,960	-	-
		<u>85,545</u>	<u>56,757</u>	<u>80,345</u>
Working Capital Surplus		196,109	179,754	175,697
Non Current Assets				
Property, plant and equipment	12	205,182	227,321	228,321
Non Current Liabilities				
Provision for cyclical maintenance	15	29,333	31,072	26,209
Finance lease liability	16	7,201	6,050	11,487
		<u>36,534</u>	<u>37,122</u>	<u>37,696</u>
Net Assets		<u>364,757</u>	<u>369,953</u>	<u>366,322</u>
Equity		<u>364,757</u>	<u>369,953</u>	<u>366,322</u>

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



Orini Combined School

Statement of Cash Flows

for the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government grants		210,403	238,603	227,897
Locally raised funds		42,045	66,313	62,032
Goods and Services Tax (net)		(2,469)	-	5,607
Payments to employees		(106,385)	(127,393)	(156,755)
Payments to suppliers		(124,150)	(154,027)	(117,494)
Cyclical maintenance payments in the year		-	-	-
Interest paid		(391)	-	(442)
Interest received		4,596	2,500	3,833
Net cash from / (to) the operating activities		23,649	25,996	24,678
Cash flows from Investing Activities				
Proceeds from sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(15,479)	(41,000)	(52,647)
Purchase of investments		(2,503)	-	(2,345)
Proceeds from sale of investments		-	-	-
Net cash from / (to) the investing activities		(17,982)	(41,000)	(54,992)
Cash flows from Financing Activities				
Furniture and equipment grant		4,831	-	2,038
Finance lease payments		(6,750)	(4,527)	(6,007)
Painting contract payments		-	-	-
Loans received/ Repayment of loans		-	-	-
Funds administered on behalf of third parties		5,960	-	-
Funds held for capital works projects		-	-	-
Net cash from Financing Activities		4,041	(4,527)	(3,969)
Net increase/(decrease) in cash and cash equivalents		9,708	(19,531)	(34,283)
Cash and cash equivalents at the beginning of the year	8	127,491	127,491	161,774
Cash and cash equivalents at the end of the year	8	137,199	107,960	127,491

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



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

Orini Combined School

Notes to the Financial Statements

for the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting entity

Orini Combined 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 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 lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of 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 12.

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 operating or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government grants

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

Operational grants are recorded as revenue when the School has 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 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.



Donation, Gifts and Bequests

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

Interest revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Accounts receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all the 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 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.

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

The School has met the requirements under Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of 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 \$500 are not capitalised. They are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

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 - Crown	40 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Other equipment	10 years
Leased assets held under a finance lease	3 - 5 years
Library resources	12.5% diminishing value



l) Intangible Assets

Software costs

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

Computer software with individual values under \$500 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. Its 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 estimated useful life. The useful life of software is estimated as five 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.

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 and annual leave earned but not yet taken at balance date.



p) Revenue Received in Advance

Revenue received in advance relates to fees received by the School 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.

q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside the 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 10-year property plan (10YPP).

r) 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, finance lease liability and funds held on behalf of the Ministry of Education. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services Received In-Kind

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



	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
2. Government grants			
Operational grants	173,081	193,801	192,464
Teachers' salaries grants	565,674	565,000	564,209
Use of land and buildings grants	131,166	131,000	131,071
Resource teachers learning and behaviour grants	1,489	-	-
Other MOE grants	37,921	46,991	43,978
	<u>909,331</u>	<u>936,792</u>	<u>931,722</u>

3. Locally raised funds

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

Revenue

Donations	7,412	10,500	24,945
Fundraising	12,638	16,000	16,362
Other revenue	3,866	18,550	9,263
Activities	16,179	21,221	19,701
Trading	3,745	500	563
	<u>43,840</u>	<u>66,771</u>	<u>70,834</u>

Expenses

Fundraising (cost of raising funds)	1,177	-	-
Trading	4,294	500	672
	<u>5,471</u>	<u>500</u>	<u>672</u>

Surplus (deficit) for the year locally raised funds

	<u>38,369</u>	<u>66,271</u>	<u>70,162</u>
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4. Learning resources

Curricular	15,225	21,431	11,196
Equipment repairs	-	250	87
Extra-curricular activities	18,274	23,710	21,617
Library resources	93	550	602
Employee benefits - salaries	611,362	643,200	668,487
Staff development	13,607	24,276	10,488
	<u>658,561</u>	<u>713,417</u>	<u>712,477</u>

5. Administration

Audit fees	3,500	3,300	3,200
Board of Trustees fees	2,460	4,000	3,270
Board of Trustees expenses	2,367	3,185	3,481
Communication	1,315	2,100	1,996
Consumables	3,937	3,800	3,569
Operating lease	258	433	1,171
Other	9,754	9,914	6,740
Employee benefits - salaries	30,435	25,000	42,395
Insurance	913	-	1,150
Service providers, contractors, consultancy	7,481	9,300	8,136
	<u>62,420</u>	<u>61,032</u>	<u>75,108</u>



	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
6. Property			
Caretaking and cleaning consumables	4,856	4,800	9,051
Cyclical maintenance expense	5,086	6,863	6,282
Grounds	4,370	2,500	12,366
Heat, light, and water	9,318	7,700	8,177
Repairs and maintenance	14,777	7,427	8,848
Use of land and buildings	131,166	131,000	131,071
Security	504	600	1,169
Employee benefits - salaries	26,327	24,293	21,774
	<u>196,404</u>	<u>185,183</u>	<u>198,738</u>

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

7. Depreciation of Property, Plant and Equipment

Building improvements - Crown	1,809		1,809
Furniture & equipment	5,522		5,297
Information and communication technology	8,321		15,641
Leased assets	6,728		6,123
Library resources	1,285		1,449
Other fixed assets	15,656		14,318
	<u>39,321</u>	<u>42,000</u>	<u>44,637</u>

8. Cash and Cash Equivalents

ASB Current account	129,873	10,704	30,235
ASB Business Saver account	7,326	97,256	97,256
Cash and cash equivalents for Statement of Cash Flows	<u>137,199</u>	<u>107,960</u>	<u>127,491</u>

The carrying value of short term deposits with maturity dates of 90 days or less approximates their fair value. Of the \$137,199 Cash and Cash Equivalents, \$5,960 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

Receivables	1,337	-	-
Interest receivable	284	343	343
Banking staffing underuse	6,431	-	-
Teacher salaries grant receivable	36,191	34,103	34,103
	<u>44,243</u>	<u>34,446</u>	<u>34,446</u>
Receivables from exchange transactions	1,621	343	343
Receivables from non-exchange transactions	36,191	34,103	34,103
	<u>37,812</u>	<u>34,446</u>	<u>34,446</u>

10. Inventories

Stationery	799	1,219	1,219
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2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
\$	\$	\$

11. Investments

The School's investment activities are classified as follows:

Current Asset:

Short term bank deposits	92,918	90,415	90,415
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12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building improvements	39,461	-	-	-	(1,809)	37,652
Furniture & equipment	34,986	3,309	(426)	-	(5,522)	32,347
Information & communication	22,243	3,756	(1,110)	-	(8,321)	16,568
Leased assets	17,691	2,239	-	-	(6,728)	13,202
Library resources	10,145	138	-	-	(1,285)	8,998
Other fixed assets	103,795	8,276	-	-	(15,656)	96,415
Balance at 31 December 2018	228,321	17,718	(1,536)	-	(39,321)	205,182

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018			
Building improvements	72,342	34,690	37,652
Furniture & equipment	88,222	55,875	32,347
Information & communication	118,638	102,070	16,568
Leased assets	28,973	15,771	13,202
Library resources	42,826	33,828	8,998
Other fixed assets	216,688	120,273	96,415
Balance at 31 December 2018	567,689	362,507	205,182

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building improvements	41,270	-	-	-	(1,809)	39,461
Furniture & equipment	34,903	5,380	-	-	(5,297)	34,986
Information & communication	26,250	11,634	-	-	(15,641)	22,243
Leased assets	22,423	1,391	-	-	(6,123)	17,691
Library resources	9,476	2,141	(23)	-	(1,449)	10,145
Other fixed assets	93,904	24,209	-	-	(14,318)	103,795
Balance at 31 December 2017	228,226	44,755	(23)	-	(44,637)	228,321



12. Property, Plant and Equipment (cont'd)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017			
Building improvements	72,342	32,881	39,461
Furniture & equipment	88,810	53,824	34,986
Information & communication	189,942	167,699	22,243
Leased assets	26,734	9,043	17,691
Library resources	42,687	32,542	10,145
Other fixed assets	208,412	104,617	103,795
Balance at 31 December 2017	<u>628,927</u>	<u>400,606</u>	<u>228,321</u>

2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
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13. Accounts Payable

Operating Creditors	9,930	14,465	14,465
Employee entitlements - salaries	36,590	34,103	34,103
Employee entitlements - leave accrual	760	751	751
	<u>47,280</u>	<u>49,319</u>	<u>49,319</u>
Payables for exchange transactions	47,280	49,319	49,319
Payables for non-exchange transactions - taxes payable (PAYE and rates)	-	-	-
Payables for non-exchange transactions - other	-	-	-
	<u>47,280</u>	<u>49,319</u>	<u>49,319</u>

The carrying value of payables approximates their fair value

14. Revenue Received in Advance

Student fees	-	-	458
	<u>-</u>	<u>-</u>	<u>458</u>

15. Provision for Cyclical Maintenance

Provision at the start of the year	50,360	50,360	44,078
Increase to the provision during the year	5,086	6,863	6,282
Use of the provision during the year	-	(24,151)	-
Provision at the end of the year	<u>55,446</u>	<u>33,072</u>	<u>50,360</u>
Cyclical maintenance - current	26,113	2,000	24,151
Cyclical maintenance - term	29,333	31,072	26,209
	<u>55,446</u>	<u>33,072</u>	<u>50,360</u>



2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
\$	\$	\$

16. Finance Lease Liability

The School has entered into finance lease agreements for photocopying equipment and teachers laptops. Minimum lease payments payable:

No later than one year	6,192	5,438	6,417
Later than one year and no later than five years	7,201	6,050	11,487
Later than five years	-	-	-
	<u>13,393</u>	<u>11,488</u>	<u>17,904</u>

17. Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

2018	Opening Balances	Receipts from MOE	Payments	Closing Balances
	\$	\$	\$	\$
Remedial Roofing (in progress)	-	5,960	-	5,960
	<u>-</u>	<u>5,960</u>	<u>-</u>	<u>5,960</u>

Represented by:

Funds held on behalf of the Ministry of Education	5,960
Funds due from the Ministry of Education	-
	<u>5,960</u>

2017	Opening Balances	Receipts from MOE	Payments	Closing Balances
	\$	\$	\$	\$
There were no capital works in 2017	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

18. Related Party Transactions

The school is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those it is reasonable to expect the school would have adopted if dealing with that entity at arms'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 conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



19. Remuneration

Key management personnel compensation

Key management personnel of the School includes all Trustees of the Board, Principal, Deputy Principals and Heads of Department.

	2018 Actual \$	2017 Actual \$
Board Members		
Remuneration	2,460	3,270
Full time equivalent members	0.17	0.17
Leadership Team		
Remuneration	281,880	278,205
Full time equivalent members	3.00	3.00
Total key management personnel remuneration	284,340	281,475
Total full time equivalent personnel	3.17	3.17

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and other short term employee benefits:		
Salary and other payments	110 - 120	110 - 120
Benefits and other emoluments	0 - 5	0 - 5
Termination benefits	Nil	Nil

Other Employees

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

Remuneration \$000	2018 FTE	2017 FTE
100 - 110	Nil	Nil

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

20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total value	Nil	Nil
Number of people	Nil	Nil



21. Contingencies

There are no contingent liabilities (except as listed 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 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

(a) A contract for remedial roofing to be completed in 2019, which will be fully funded by the Ministry of Education. \$5,960 has been received of which \$0 has been spent on the project to date.

(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 leases for laptops:

	2018 Actual \$	2017 Actual \$
No later than one year	-	113
Later than one year and no later than five years	-	-
Later than five years	-	-
	<hr/>	<hr/>
	-	113

23. Managing Capital

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



24. Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<i>Cash and receivables</i>			
Cash and cash equivalents	137,199	107,960	127,491
Receivables	44,243	34,446	34,446
Investments - term deposits	92,918	90,415	90,415
Total cash and receivables	274,360	232,821	252,352
<i>Financial liabilities measured at amortised cost</i>			
Payables	47,280	49,319	49,319
Finance leases	13,393	11,488	17,904
Total financial liabilities measured at amortised cost	60,673	60,807	67,223

25. Events After Balance Date

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



Orini Combined School

Kiwisport Note

for the year ended 31 December 2018

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2018 the school received total Kiwisport funding of \$1,337 excluding GST (2017 - \$1,662). This funding was spent on the purchase of sports equipment and on swimming sports entries and transport.

School Name:	ORINI COMBINED SCHOOL	School Number:	1869
Strategic Aim:	<p>Goal 1: Utilizing innovative practices, teaching staff will nurture a passion for learning in Students with a strong emphasis in literacy and numeracy.</p> <p>Goal 2: Engage all students effectively, with a particular focus on Treaty of Waitangi partners.</p> <p>Goal 3 Develop and Maintain reciprocal partnerships with parents and whanau within the Orini community.</p> <p>Goal 4: Supporting inclusion for students with special educational needs.</p>		
Annual Aim:	<p>To increase student achievement in Mathematics, Reading and Writing All students will be able to access the New Zealand Curriculum as evidenced by the achievement in relation to National Standards.</p>		

Target:

Strategic Objectives:

Improve teacher effectiveness, pedagogy and practice using the inquiry model.

To refine teachers' abilities in making Overall Teacher Judgments.

To determine next learning steps using data analysis to inform teacher planning.

Address the needs of students at risk or cause for concern in relation to the National Standards for their year.

Continue to increase the achievement in Mathematics for all students

Baseline Data:

Data

Maths	2016 At or Above National Standards	2017 At or Above National Standards	2018 At or Above Curriculum Expectations
All	76%	82%	79%
Maori	70%	66%	65%
Males	80%	85%	80%
Females	73%	79%	79%

- Of the 98 children who generated data 79% are at or above curriculum expectation. Out of the 98 student, 63 of these students started at Orini Combined School. Of the 63 students 89% are at or above curriculum expectations.
- Target teacher and Principal worked with Year 5-6 target students.
- Maori achievement needs to be accelerated.
- Aim to accelerate children so that they meet Curriculum Expectations by the time they graduate as Year 8.

Reading	2016 At or Above National Standards	2017 At or Above National Standards	2018 At or Above Curriculum Expectations
All	80%	81%	79%
Maori	78%	69%	75%
Males	74%	75%	75%
Females	86%	87%	83%

- Of the 98 children who generated data 79% are at or above curriculum expectation.
- Out of the 98 student, 63 of these students started at Orini Combined School. Of the 63 students 86% are at or above curriculum expectations.
- Of the children below and well below 4/18 (22%) have enrolled at our school from another school in 2018 (excludes new entrant children).
- Of the children below and well below 12/18 (67%) have enrolled at our school from another school in previous years (excludes new entrant children).
- Aim to accelerate children so that they meet Curriculum Expectation by the time they graduate as Year 8.
- A significant number of children are well below, further investigation including child's voice needs to be in place in 2018.
- Maori achievement has significantly increased.
- Aim to accelerate children so that they meet Curriculum Expectations by the time they graduate as Year 8.

Writing	2016 At or Above National Standards	2017 At or Above National Standards	2018 At or Above Curriculum Expectations
All	75%	80%	78%
Maori	60.8%	75%	65%
Males	72%	74%	69%
Females	77.5%	86%	88%

- Of the 98 children who generated data 78% are at or above curriculum expectation.
- Out of the 98 student, 63 of these students started at Orini Combined School. Of the 63 students 89% are at or above curriculum expectations.

Year 8 data

	2016 All Year 8 Students (14) (3 identified as Maori)	2017 All Year 8 Students (12) (4 identified as Maori)	2018 All Year 8 Students (4) (1 identified as Maori).
Graduating Year 8	8/14 at or above National Standards (57%)	10/12 at or above National Standards (83%)	4/4 at or above Curriculum Expectations (100%)
Year 8 Math	9/14 at or above National Standards (64%)	11/12 at or above National Standards (92 %)	4/4 at or above Curriculum Expectations (100%)
Year 8 Reading	9/14 at or above National Standards (64%)	10/12 at or above National Standards (83%)	4/4 at or above Curriculum Expectations (100%)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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<p>Target Teacher BOT paid experienced additional teacher three days a week to work with children not meeting expectations in mathematics, reading and writing. The focus group was the year 5-6 cohort from the 2017 data.</p> <p>Additional Maths group Principal taught maths 4 days a week with a target group.</p> <p>Professional Development PB4L First year of the contract.</p> <p>Morrinsville COL</p> <ul style="list-style-type: none"> • Teaching as Inquiry • Developing Leadership capabilities. 	<p>Improved outcomes for students .</p> <p>Increased engagement through competitions.</p> <p>New systems developed. Consistency developed.</p> <p>Focus on why we teach as inquiry and how. Leadership team have a more focused approach to leading the school with the focus on learning.</p>	<p>Writing</p> <ul style="list-style-type: none"> • Out of the 98 students, 63 of these students started at Orini Combined School. Of the 63 students 54 are at or above curriculum expectations which is 86% • Of the children below and well below 6/22 (27%) have enrolled at our school from another school in 2018 (excludes new entrant children). • Of the children below and well below 16/22 (73%) have enrolled at our school from another school in previous years.(excludes new entrant children). 	<p>Charter Goals</p> <ul style="list-style-type: none"> • Maori achievement in maths. • 50% reduction in PB4L behaviour. <p>Focus on physical abuse and inappropriate language.</p> <p>PL Positive Behaviour for School.(funded) Inquiry. Appraisal. Assessment for Learning Developing the Orini Curriculum (funded)</p> <p>Other initiatives Stronger student voice</p>
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<p>Student Well Being PB4L data being shared with the BOT and staff. Staff making notices and changing practice. What made a positive impact?</p> <p>Class descriptions are constantly updated with student information</p> <p>Student led activities eg class councillor day</p> <p>Breakfast club</p>	<p>New systems in place.</p> <p>Increase of data as staff have an understanding of what is appropriate to note on LincEd</p> <p>Focus on rebranding using RAPT.</p> <p>Staff have knowledge of individuals and respond to their needs accordingly.</p> <p>All children had activities and uniforms available to them</p>	<ul style="list-style-type: none"> Year 4-6 cohort is a concern. <p>Data</p> <ul style="list-style-type: none"> 22 remain targets. 13 new target children . 5 accelerated. 1 moved from below to well below. 1 moved from well below to below. <p>Reading</p> <ul style="list-style-type: none"> Out of the 98 student, 63 of these students started at Orini Combined School. Of the 63 students 54 are at or above curriculum expectations which is 86%. Of the children below and well below 4/18 	
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<p>Budget in strategic plan to ensure no disparity in paid activities, stationery and uniform.</p> <p>External supports in place Resource Teacher of Literacy Resource Teacher of Learning and Behaviour Occupational Therapist Special Education Psychologist</p>	<p>without a financial burden for some.</p> <p>Improved Health and Safety across the school.</p> <p>Individual needs are being acted on.</p>	<p>(22%) have enrolled at our school from another school in 2018 (excludes new entrant children).</p> <ul style="list-style-type: none"> Of the children below and well below 12/18 (67%) have enrolled at our school from another school in 2018 (excludes new entrant children). Maori achievement has significantly increased.
<p>Promotion of Maori having Success as Maori Staff have high expectation of Maori achieving, with particular focus in literacy and numeracy.</p> <p><u>Te Ao Maori Implementation</u> to ensure Tikanga and Te Reo</p>	<p>Disparity is improving.</p> <p>Staff have a programme to scaffold students.</p>	<p>Data</p> <ul style="list-style-type: none"> 16 remain targets. 8 new target children 3 accelerated. 1 moved from below to well below.

<p>Programmes are in place in each room.</p> <p>MASAM school reflective tool</p> <p>Maori are clearly identified and monitored.</p> <p>Cups and celebrations eg kapa haka award. Kapa Haka groups for junior and seniors</p> <p>Attendance at Piako Cultural Festival</p> <p>Aspects of Self Review</p> <ul style="list-style-type: none"> ● BOT- Health and Safety Manual ● Sports Manual. ● EOTC manual (H and S) ● Pastoral care on LincEd ● Whanau survey 	<p>Staff reflected on their own cultural competencies and are making a plan for their next steps.</p> <p>Stronger inclusion and partnerships.</p> <p>Improved Health and Safety across the school.</p> <p>Self-review is to a high level with data driving any changes to programmes.</p>	<p>Maths</p> <ul style="list-style-type: none"> ● Out of the 98 student, 63 of these students started at Orini Combined School. ● Of the 63 students 56 are at or above curriculum expectations which is 89% ● Of the children below and well below, 5/20 (25%) have enrolled at our school from another school in 2018 (excludes new entrant children). ● Of the children below and well below, 15/20 (75%) have enrolled at our school from another school's in previous years. 	
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<ul style="list-style-type: none"> • Use of literacy progressions • Policies • Assessment protocols and reporting to parents. • BOT review of Policies • Staff review of Procedures <p>School Roll</p> <ul style="list-style-type: none"> • Roll having a downward trend. • 2017 54 enrolled to date, current roll 129 • 2016 40 enrolled • 2015 38 enrolled <p>Whanau Partnerships</p> <ul style="list-style-type: none"> • Orini School Facebook page. • Increase use of txt to communicate. • Group emails • Parent interviews • Organised individual meetings. • Community days eg athletics, harvest night. 	<p>Roll fluctuations continue. Children moving to Intermediate, not staying at Orini.</p> <p>Increased level of participation.</p> <p>Programmes modified with parental input. RAPT developed (Respect, Achievement, Positivity and Trust)</p>	<ul style="list-style-type: none"> • Target teacher and Principal worked with Year 5-6 target students. <p>Data</p> <ul style="list-style-type: none"> • 14 Targets • Gained 9 targets over the year • 6 accelerated. • 2 moved from well below to below. 	
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<ul style="list-style-type: none"> ● School Vision and Curriculum. ● <u>Community Survey.</u> ● PB4L survey when making our acronym. ● Reporting against Curriculum Expectations not National Standards. ● Year 7-8 evening outlining programmes. 		
Planning for next year:		
<p>Positive Behaviour for Learning Professional Learning, 2nd year to be undertaken. Focus on 50% drop in incidents involving inappropriate language and physical abuse.</p> <p>Strong monitoring of Maori boys in mathematics.</p> <p>Teacher agency and student efficacy key drivers within our Charter.</p>		