

## CARMEL COLLEGE

### ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	000035
<b>Principal:</b>	Christine Allen
<b>School Address:</b>	108 Shakespeare Road, Milford, Auckland 0620
<b>School Postal Address:</b>	PO Box 31142, Milford, Auckland 0741
<b>School Phone:</b>	09 486 1132
<b>School Email:</b>	<a href="mailto:admin@carmel.school.nz">admin@carmel.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Julie Scott	Chair Person	Appointed	2022
Christine Allen	Principal ex Officio	Appointed	2022
Pravina Singh	Deputy Chair	Elected	2022
Valerie Bromfield	Parent Rep	Elected	2022
Michael Chinnery	Parent Rep	Elected	2022
Kerry Jones	Parent Rep	Elected	2022
Catherine Mackisack	Staff Rep	Appointed	2022
Shinjini Dutta-Choudhury	Student Rep	Elected	T3 2020
Peter Beckett	Proprietors Rep	Appointed	2022
Sr Rosemary Revell	Proprietors Rep	Appointed	2022
Laura Mckenzie	Proprietors Rep	Appointed	2022

# CARMEL COLLEGE

Annual Report - For the year ended 31 December 2020

## Index

Page	Statement
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	<b>Financial Statements</b>
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<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 20</a>	Notes to the Financial Statements

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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# Carmel College

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Julie Smith

Full Name of Board Chairperson

Ms Christine Allen

Full Name of Principal

JSL

Signature of Board Chairperson

Cyfe

Signature of Principal

25 May 2021

Date:

25 May 2021

Date:

# Carmel College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	12,127,862	11,706,742	11,777,472
Locally Raised Funds	3	1,266,024	875,253	1,468,119
Interest income		63,751	87,000	92,970
International Students	4	574,294	536,096	595,153
		<u>14,031,931</u>	<u>13,205,091</u>	<u>13,933,714</u>
<b>Expenses</b>				
Locally Raised Funds	3	580,357	113,000	672,241
International Students	4	117,575	134,462	121,472
Learning Resources	5	7,080,139	6,877,978	6,927,717
Administration	6	739,933	802,412	737,183
Finance		12,093	7,390	12,731
Property	7	5,023,945	5,063,500	5,056,003
Depreciation	8	197,862	261,000	191,914
Loss on Disposal of Property, Plant and Equipment		-	-	37,911
		<u>13,751,904</u>	<u>13,259,742</u>	<u>13,757,171</u>
<b>Net Surplus / (Deficit) for the year</b>		280,026	(54,651)	176,543
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>280,026</u>	<u>(54,651)</u>	<u>176,543</u>

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

# Carmel College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>2,331,300</u>	<u>2,424,018</u>	<u>2,154,757</u>
Total comprehensive revenue and expense for the year		280,026	(54,651)	176,543
<b>Equity at 31 December</b>	23	<u>2,611,326</u>	<u>2,369,367</u>	<u>2,331,300</u>
Retained Earnings		2,611,326	2,369,367	2,331,300
<b>Equity at 31 December</b>		<u>2,611,326</u>	<u>2,369,367</u>	<u>2,331,300</u>

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

# Carmel College

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	292,763	290,000	442,512
Accounts Receivable	10	493,915	490,000	479,094
GST Receivable		23,099	20,000	17,818
Prepayments		50,400	51,000	103,741
Investments	11	3,002,423	3,004,749	2,953,431
		<u>3,862,600</u>	<u>3,855,749</u>	<u>3,996,596</u>
<b>Current Liabilities</b>				
Accounts Payable	13	689,667	690,000	619,228
Revenue Received in Advance	14	810,339	1,050,000	1,285,651
Provision for Cyclical Maintenance	15	96,717	95,000	81,439
Finance Lease Liability - Current Portion	16	26,169	25,000	27,545
Funds held in Trust	17	28,563	25,600	15,225
		<u>1,651,455</u>	<u>1,885,600</u>	<u>2,029,088</u>
<b>Working Capital Surplus/(Deficit)</b>		2,211,145	1,970,149	1,967,508
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	704,218	704,218	695,975
		<u>704,218</u>	<u>704,218</u>	<u>695,975</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	198,872	200,000	188,875
Finance Lease Liability	16	105,164	105,000	143,309
		<u>304,036</u>	<u>305,000</u>	<u>332,184</u>
<b>Net Assets</b>		<u>2,611,326</u>	<u>2,369,367</u>	<u>2,331,300</u>
<b>Equity</b>	23	<u>2,611,326</u>	<u>2,369,367</u>	<u>2,331,300</u>

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

# Carmel College

## Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,848,422	1,708,954	1,754,979
Locally Raised Funds		1,248,747	875,253	1,548,092
International Students		108,586	536,096	689,766
Goods and Services Tax (net)		(5,281)	(5,000)	(10,179)
Funds Administered on Behalf of Third Parties		13,338	13,000	
Payments to Employees		(1,520,534)	(1,575,041)	(1,473,621)
Payments to Suppliers		(1,496,576)	(1,325,523)	(1,961,178)
Cyclical Maintenance Payments in the year		(110,992)	(93,000)	(120,444)
Interest Paid		(12,093)	(7,390)	(11,981)
Interest Received		71,252	87,000	101,942
Net cash from/(to) Operating Activities		144,869	214,349	517,377
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(7,100)
Purchase of Property Plant & Equipment (and Intangibles)		(189,615)	(261,000)	(74,770)
Purchase of Investments		(48,992)	(55,000)	(376,250)
Net cash from/(to) Investing Activities		(238,607)	(316,000)	(458,120)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(56,011)	(50,861)	(76,385)
Funds Held for Capital Works Projects		-	-	615
Net cash from/(to) Financing Activities		(56,011)	(50,861)	(75,770)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(149,749)</b>	<b>(152,512)</b>	<b>(16,513)</b>
Cash and cash equivalents at the beginning of the year	9	442,512	442,512	459,025
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>292,763</b>	<b>290,000</b>	<b>442,512</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# **Carmel College**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Carmel College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.



#### *Cyclical maintenance*

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

#### *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 12.

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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### **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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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



#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **g) Inventories**

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

#### **h) Investments**

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

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

Land and buildings owned by the Proprietor 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 Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

#### **i) 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 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 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.



#### **j) 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.

#### **k) Accounts Payable**

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

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

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

Employee 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

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

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

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

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

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

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

#### **n) 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 the School's 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.

#### **o) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. 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 Proprietor and is based on the Board's ten year property plan (10YPP).

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

**p) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**q) 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.

**r) Budget Figures**

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

**s) Services received in-kind**

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

## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,609,762	1,603,954	1,583,946
Teachers' Salaries Grants	5,811,510	5,521,788	5,560,242
Use of Land and Buildings Grants	4,476,000	4,476,000	4,476,000
Resource Teachers Learning and Behaviour Grants	11,321	7,000	11,423
Other MoE Grants	85,222	77,000	94,281
Other Government Grants	134,047	21,000	51,580
	<b>12,127,862</b>	<b>11,706,742</b>	<b>11,777,472</b>

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$85,204 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	9,015	20,000	72,149
Activities	552,780	116,002	661,044
Trading	79,640	91,000	84,754
Fundraising	474,017	511,541	506,528
Other Revenue	150,572	136,710	143,644
	<b>1,266,024</b>	<b>875,253</b>	<b>1,468,119</b>
<b>Expenses</b>			
Activities	580,357	113,000	672,241
	<b>580,357</b>	<b>113,000</b>	<b>672,241</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>685,667</b>	<b>762,253</b>	<b>795,878</b>

#### 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	42	45	51
<b>Revenue</b>			
International Student Fees	\$ 574,294	\$ 536,096	\$ 595,153
<b>Expenses</b>			
Advertising	3,113	20,000	13,247
Employee Benefit - Salaries	114,462	114,462	108,225
	117,575	134,462	121,472
<i>Surplus/ (Deficit) for the year International Students</i>	456,719	401,634	473,681

#### 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	262,316	305,836	342,211
Information and Communication Technology	167,582	231,006	192,848
Library Resources	-	-	34,735
Employee Benefits - Salaries	6,615,565	6,288,036	6,318,398
Staff Development	34,676	53,100	39,525
	7,080,139	6,877,978	6,927,717

#### 6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	8,352	8,500	15,906
Board of Trustees Fees	5,755	6,250	5,240
Board of Trustees Expenses	1,696	11,000	24,510
Communication	16,462	17,000	17,038
Legal Fees	-	2,000	-
Other	65,506	77,451	71,653
Employee Benefits - Salaries	568,284	600,071	524,028
Insurance	14,132	20,404	13,601
Service Providers, Contractors and Consultancy	59,746	59,736	65,207
	739,933	802,412	737,183



## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	19,007	20,000	14,903
Consultancy and Contract Services	105,593	139,100	138,880
Cyclical Maintenance Provision	136,267	93,000	129,239
Grounds	13,412	19,150	13,704
Heat, Light and Water	86,154	114,240	95,535
Rates	-	-	5,080
Repairs and Maintenance	75,588	89,450	77,027
Use of Land and Buildings	4,476,000	4,476,000	4,476,000
Security	15,825	18,300	15,596
Employee Benefits - Salaries	96,099	94,260	90,039
	<u>5,023,945</u>	<u>5,063,500</u>	<u>5,056,003</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.

## 8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	95,313	261,000	93,775
Information and Communication Technology	31,427	-	44,015
Motor Vehicles	10,435	-	10,760
Textbooks	11,597	-	9,871
Leased Assets	42,019	-	26,843
Library Resources	7,071	-	6,650
	<u>197,862</u>	<u>261,000</u>	<u>191,914</u>

## 9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	215	215	215
Bank Call Account	292,548	289,785	442,297
Cash and cash equivalents for Statement of Cash Flows	<u>292,763</u>	<u>290,000</u>	<u>442,512</u>

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

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	16,226	17,000	40,130
Interest Receivable	16,630	17,000	9,129
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	461,059	456,000	429,835
	<u>493,915</u>	<u>490,000</u>	<u>479,094</u>
Receivables from Exchange Transactions	32,856	34,000	49,259
Receivables from Non-Exchange Transactions	461,059	456,000	429,835
	<u>493,915</u>	<u>490,000</u>	<u>479,094</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	3,002,423	3,004,749	2,953,431
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>3,002,423</u>	<u>3,004,749</u>	<u>2,953,431</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Art Works	83,500	-	-	-	-	<b>83,500</b>
Furniture and Equipment	367,188	68,130	-	-	(95,313)	<b>340,000</b>
Information and Communication Technology	29,982	92,584	-	-	(31,427)	<b>91,138</b>
Motor Vehicles	60,413	-	-	-	(10,435)	<b>49,978</b>
Textbooks	11,663	18,887	-	-	(11,597)	<b>18,954</b>
Leased Assets	96,677	16,491	-	-	(42,019)	<b>71,149</b>
Library Resources	46,552	13,277	(3,259)	-	(7,071)	<b>49,499</b>
<b>Balance at 31 December 2020</b>	<u>695,975</u>	<u>209,369</u>	<u>(3,259)</u>	<u>-</u>	<u>(197,862)</u>	<u><b>704,218</b></u>





	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2020</b>			
Furniture and Equipment	1,735,358	(1,395,358)	<b>340,000</b>
Information and Communication Technology	1,033,800	(942,662)	<b>91,138</b>
Artwork	83,500	-	<b>83,500</b>
Motor Vehicles	116,129	(66,151)	<b>49,978</b>
Textbooks	549,602	(530,648)	<b>18,954</b>
Leased Assets	161,464	(90,315)	<b>71,149</b>
Library Resources	161,492	(111,993)	<b>49,499</b>
<b>Balance at 31 December 2020</b>	<b>3,841,345</b>	<b>(3,137,127)</b>	<b>704,218</b>

	<b>Opening Balance (NBV)</b>	<b>Additions</b>	<b>Disposals</b>	<b>Impairment</b>	<b>Depreciation</b>	<b>Total (NBV)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2019</b>						
Furniture and Equipment	404,612	56,351	-	-	(93,775)	<b>367,188</b>
Information and Communication Technology	63,357	10,640	-	-	(44,015)	<b>29,982</b>
Artwork	83,500	-	-	-	-	<b>83,500</b>
Motor Vehicles	69,609	1,564	-	-	(10,760)	<b>60,413</b>
Textbooks	16,123	5,412	-	-	(9,871)	<b>11,663</b>
Leased Assets	113,458	71,335	(61,274)	-	(26,843)	<b>96,677</b>
Library Resources	45,298	10,901	(2,997)	-	(6,650)	<b>46,552</b>
<b>Balance at 31 December 2019</b>	<b>795,957</b>	<b>156,203</b>	<b>(64,271)</b>	<b>-</b>	<b>(191,914)</b>	<b>695,975</b>

	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2019</b>			
Furniture and Equipment	1,667,230	(1,300,042)	<b>367,188</b>
Information and Communication Technology	941,216	(911,234)	<b>29,982</b>
Motor Vehicles	116,129	(55,716)	<b>60,413</b>
Artwork	83,500	-	<b>83,500</b>
Textbooks	530,714	(519,051)	<b>11,663</b>
Leased Assets	144,974	(48,297)	<b>96,677</b>
Library Resources	157,154	(110,602)	<b>46,552</b>
<b>Balance at 31 December 2019</b>	<b>3,640,917</b>	<b>(2,944,942)</b>	<b>695,975</b>

### 13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	108,601	108,000	108,245
Banking Staffing Overuse	-	-	23,507
Employee Entitlements - Salaries	518,504	518,000	437,606
Employee Entitlements - Leave Accrual	62,562	64,000	49,870
	<u>689,667</u>	<u>690,000</u>	<u>619,228</u>
Payables for Exchange Transactions	689,667	690,000	619,228
	<u>689,667</u>	<u>690,000</u>	<u>619,228</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	48,937	-	17,360
International Student Fees	556,209	850,000	1,021,917
Other	205,193	200,000	246,374
	<u>810,339</u>	<u>1,050,000</u>	<u>1,285,651</u>

### 15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	270,314	270,314	261,519
Increase/ (decrease) to the Provision During the Year	136,267	93,000	135,074
Use of the Provision During the Year	(110,992)	(68,314)	(126,279)
Provision at the End of the Year	<u>295,589</u>	<u>295,000</u>	<u>270,314</u>
Cyclical Maintenance - Current	96,717	95,000	81,439
Cyclical Maintenance - Term	198,872	200,000	188,875
	<u>295,589</u>	<u>295,000</u>	<u>270,314</u>

## 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	26,169	25,000	27,545
Later than One Year and no Later than Five Years	105,164	105,000	143,309
Later than Five Years			
	<u>131,333</u>	<u>130,000</u>	<u>170,854</u>

## 17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	28,563	25,600	15,225
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>28,563</u>	<u>25,600</u>	<u>15,225</u>

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

## 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 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.

The Proprietor of the School (Carmel college Auckland Limited) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, development contributions and proprietor contributions payable to the Proprietor. The amounts collected in total were \$1,319,144 (2019: \$1,367,777). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$27,386 (2019: \$14,783).



## 19. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,755	5,240
Full-time equivalent members	0.46	0.41
<i>Leadership Team</i>		
Remuneration	2,533,839	2,327,658
Full-time equivalent members	24	24
Total key management personnel remuneration	2,539,594	2,332,898
Total full-time equivalent personnel	24.46	24.41

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	190-200
Benefits and Other Emoluments	0-5	0-10
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	14.00	3.00
110-120	1.00	1.00
120-130	2.00	0.00
130-140	1.00	1.00
	18.00	5.00

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 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board had not entered into contract agreements for capital works:

(Capital commitments at 31 December 2019: NIL)

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) Property Management Company - Watershed;

	2020 Actual \$	2019 Actual \$
No later than One Year	40,236	40,236
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>40,236</u>	<u>40,236</u>

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	292,763	290,000	442,512
Receivables	493,915	490,000	479,094
Investments - Term Deposits	3,002,423	3,004,749	2,953,431
Total Financial assets measured at amortised cost	<u>3,789,101</u>	<u>3,784,749</u>	<u>3,875,037</u>

### Financial liabilities measured at amortised cost

Payables	689,667	690,000	619,228
Finance Leases	131,333	130,000	170,854
Total Financial Liabilities Measured at Amortised Cost	<u>821,000</u>	<u>820,000</u>	<u>790,082</u>

## 25. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF CARMEL COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Carmel College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2020, 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 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance for 2020 results and the Statement of Kiwisport Funding, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand



Due: 28 February, 2021

# Carmel College - 035

Analysis of Variance for 2020 results



Carmel College Board of Trustees

**Strategic Goal:** Engage all learners in quality learning and teaching programmes to achieve personal excellence in life and be learners for life.

**Annual academic goals:** Junior academic targets:

That all students are working at or above the curriculum level appropriate to their year group from Y7-10.

At this stage, we set some baseline data to use for future comparisons. In 2019, we used e-asTTle as our baseline for Y7-10 and in 2020, we used this as a measure for cohort learning progression.

**Senior academic target:**

1. L1, L2 and L3 Target: that 100% of the 2021 students eligible to gain the relevant NCEA certificate achieve this qualification.

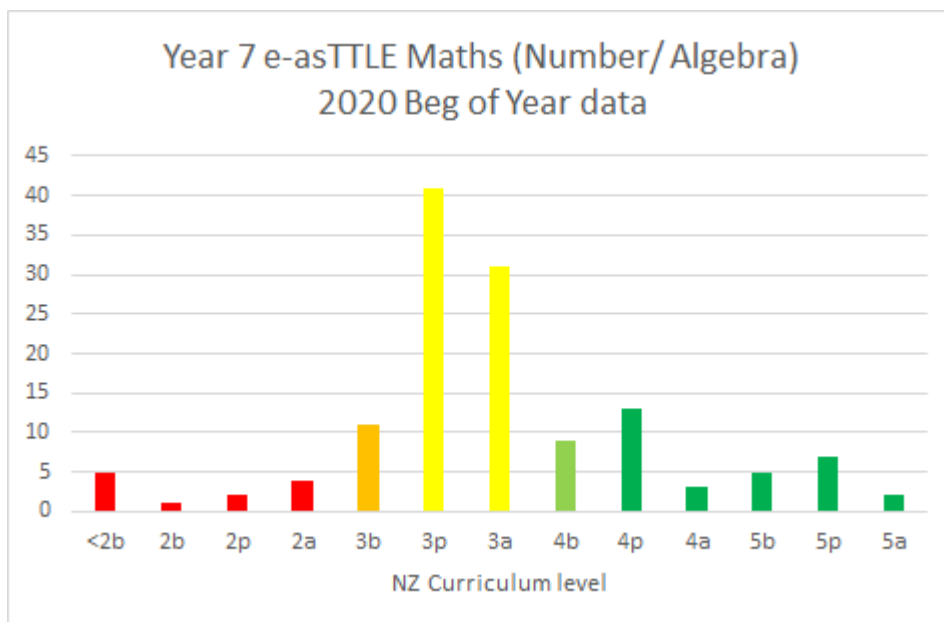
## YEAR 7- 10 Academic Analysis

### Curriculum Progress Indicators for profiling of students

The following table shows the expected curriculum levels for students to be on track to engage with NCEA in Year 11. The colours in the table have been used in the graphs that follow to clearly identify where students should be working at each year level.

B = Beginning P = Proficient A = Advanced	Year 6 (EOY)	Year 7 (EOY)	Year 8 (EOY)	Year 9 (EOY)	Year 10 (EOY)	Implications for NCEA Year 11
Working Well above	4P +	4A +	5B +	5A +	6 +	
Working Above	4B	4P	4A - above	5P above	5A above	
By the end of the year students should have...	Mastered Level 3 3P - 3A	4B	Mastered Level 4 4P - 4A	5B	Mastered Level 5 5P	Able to work at NZC Level 6 And will be able to engage in NCEA
Working Below (1 year)	3B	3A	4B	4A	5B	Learning support is needed. Acceleration intervention required. Individuals to be monitored.
Working Well below (2 year)	2	3P or less	3A or less	4P or less	4A or less	Individual Learning Plan needed.

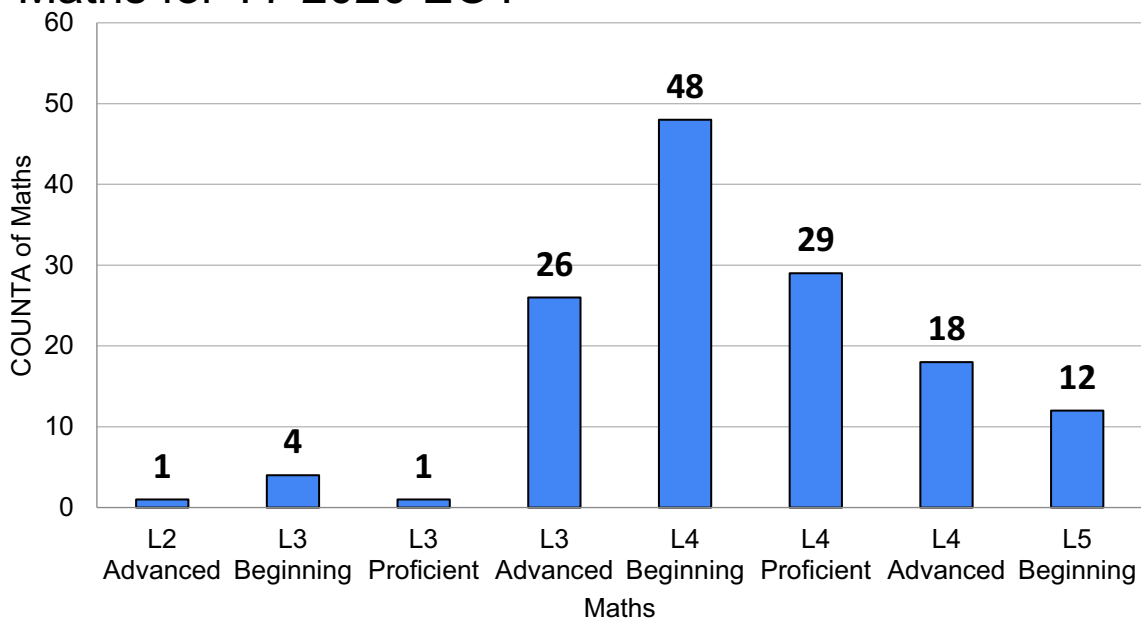
## Year 7 e-asTTle 2020 Beginning of Year data



### Maths Comment BOY:

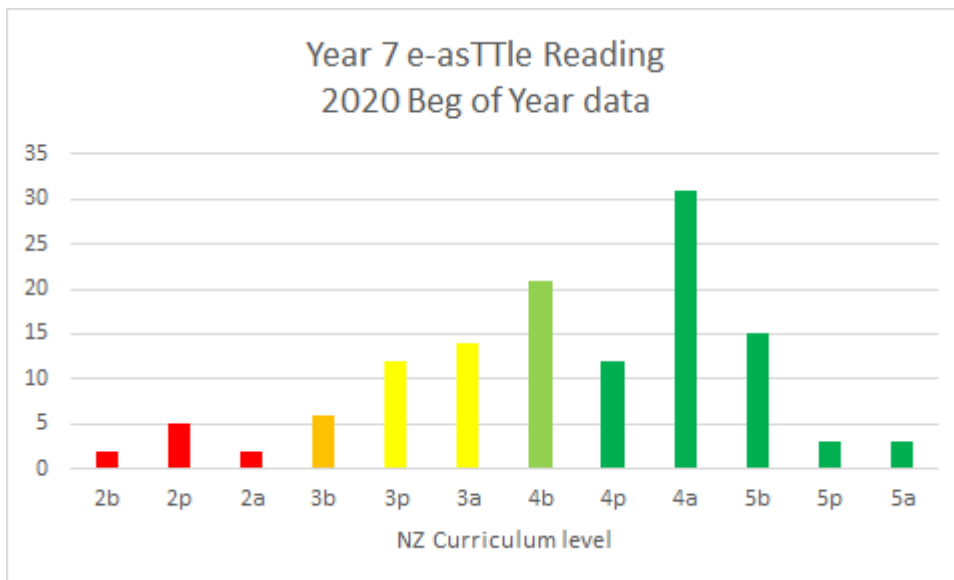
The majority of students are at the expected curriculum level for end of Year 6 (mastered level 3). There are a small number (12) who are working two years or more below this level while a number (30) who are working two years or more above the expected level.

### Maths for Y7 2020 EOY



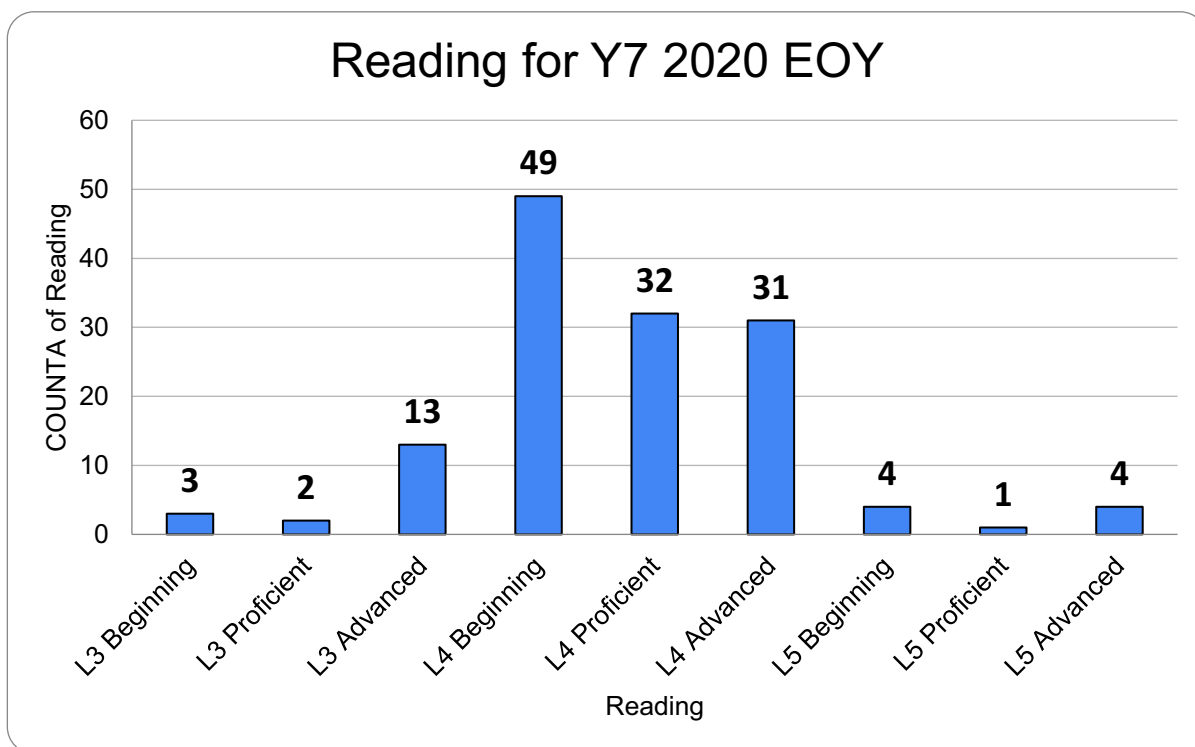
### Maths Comment EOY:

There are now 6 students working Well Below and a much smaller number working at Below. The vast majority of the students are now working At or Above, with 30 students working Well Above (4a).



### Reading Comment BOY:

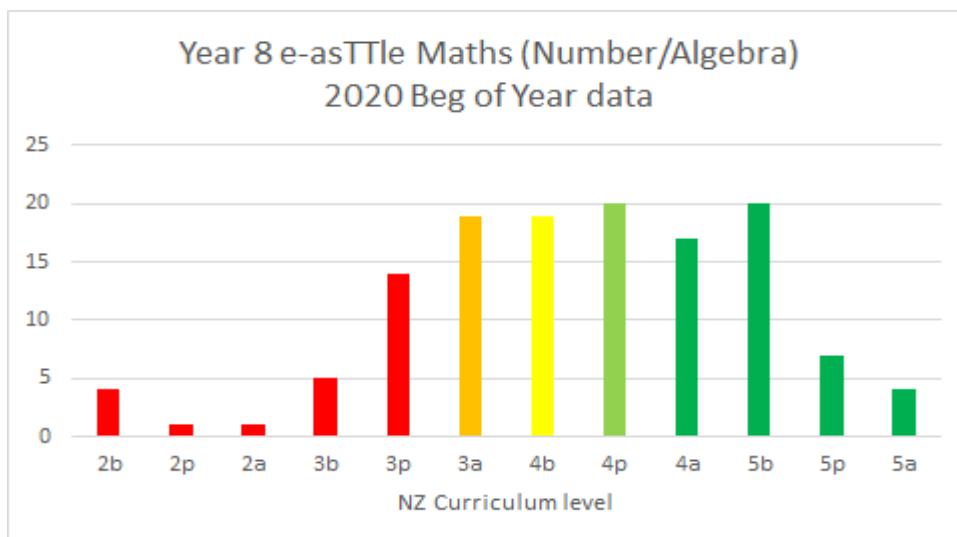
The majority of students are working above the expected curriculum level for end of Year 6 (mastered level 3). There are a small number (9) who are working two years or more below this level while the majority have already reached the expected level for the end of Year 7 and are working two years or more above that expected level.



### Reading Comment EOY:

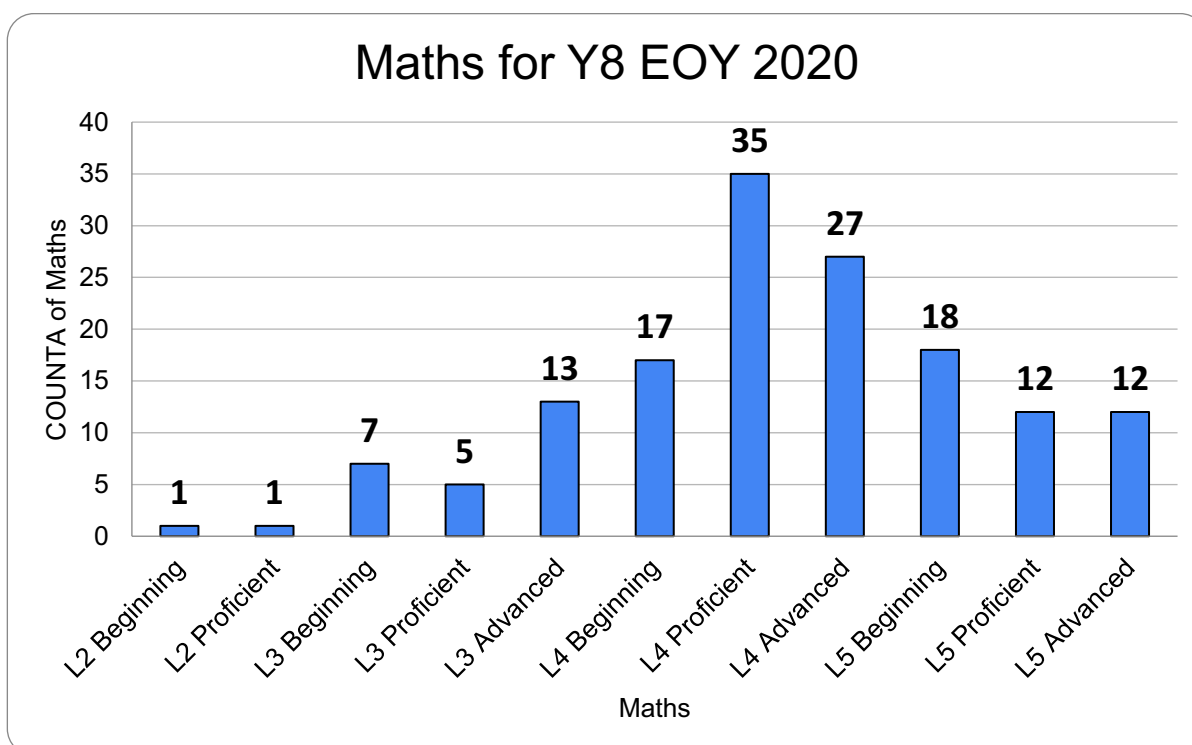
There are only 18 students working Below the expected level, 5 of them are Well Below. 32 are working Above (4p) and 40 are working Well Above (4a+).

## Year 8 e-asTTle 2020 Beginning of Year data



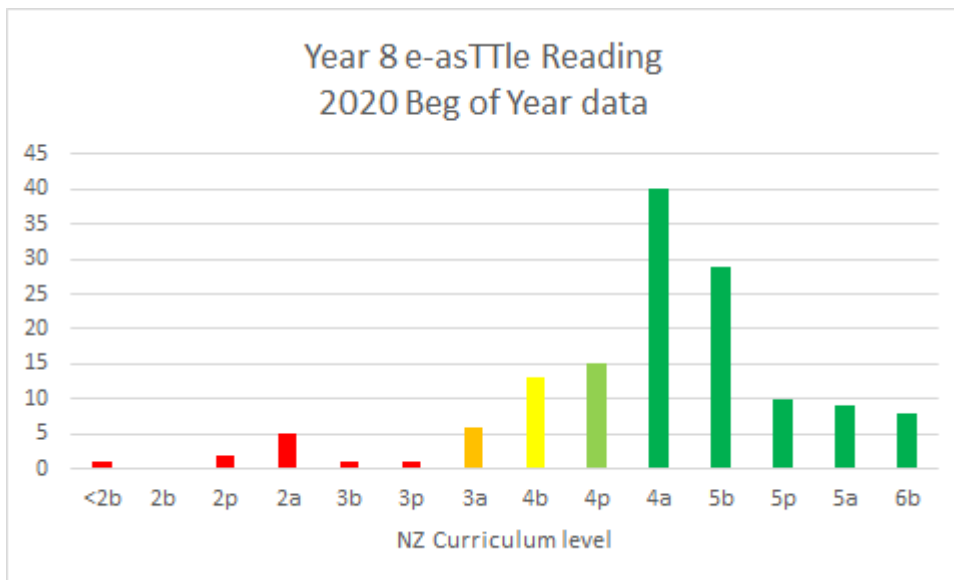
### Maths Comment BOY:

The majority of students are working towards, at or above the expected curriculum level for end of Year 7 (beginning level 4). There are a significant number (25) who are working two years or more below this level while a significant number have already reached the expected level for the end of Year 8 (mastered level 4) and are working above that expected level. There is a greater spread in the results compared to Year 7.



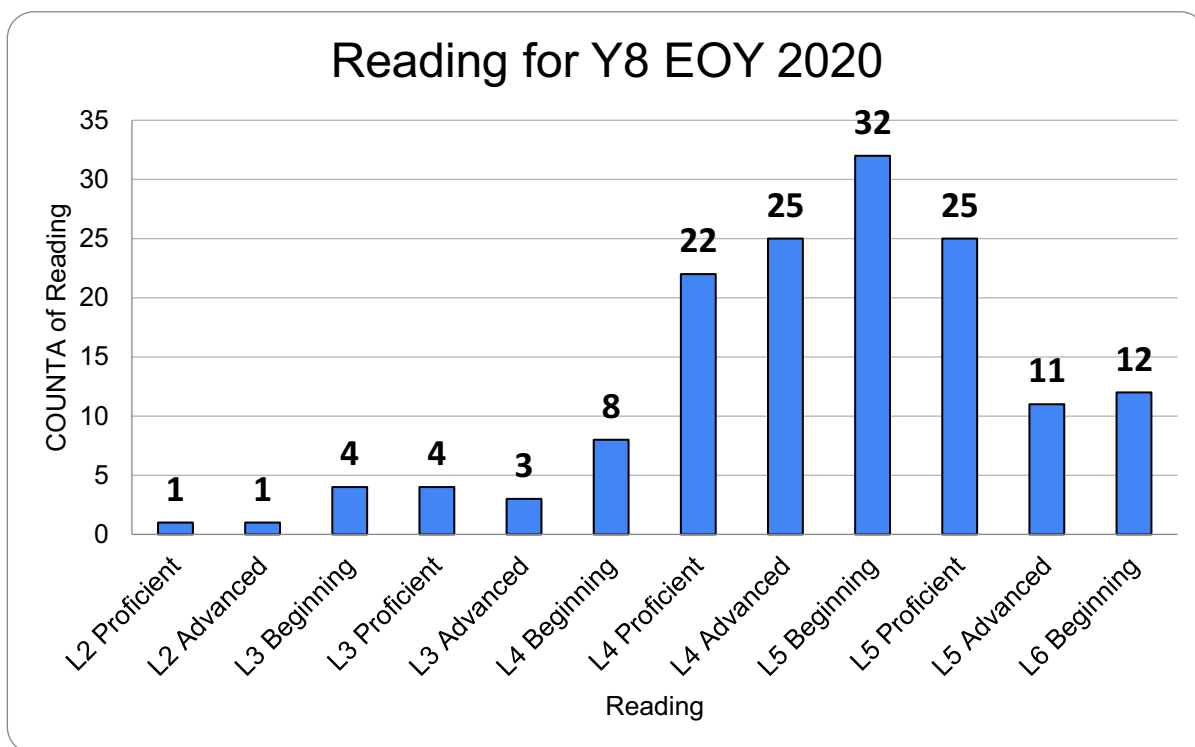
### Maths Comment EOY:

There are 24 students working Well Above (5b) and 27 who are Above (4a) by the end of the year. 62 are working at the expected level. There are still 27 who are Well Below (3a or below) and 17 who are Below (4b). There has been a definite shift from the Well Belows to At and Above.



#### Reading Comment BOY:

The majority of students have already reached the expected level for the end of Year 8 (mastered level 4) and a number are working two years or more above that expected curriculum level. There is a small number who are working one year below (6) and another small group (10) who are working two years or more below the expected level.

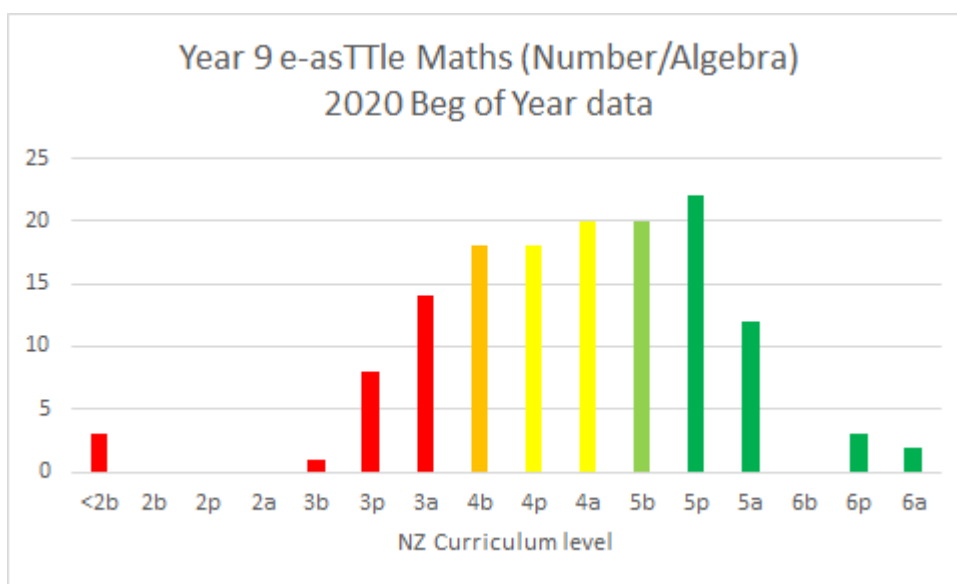


#### Reading Comment EOY:

There has been a definite shift towards At or Above and there are now 80 students working Above (4a) or Well Above (5b) the expected level. That means that over 86% are working At or Above.

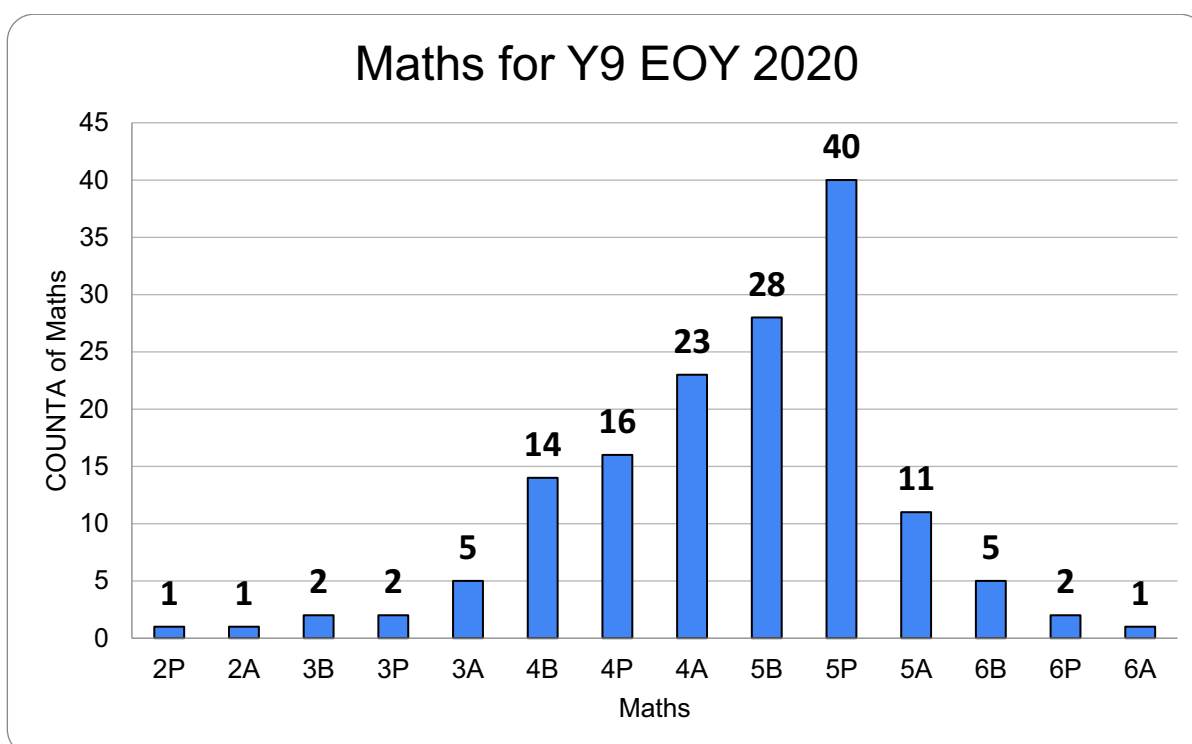


## Year 9 e-asTTle 2020 Beginning of Year data



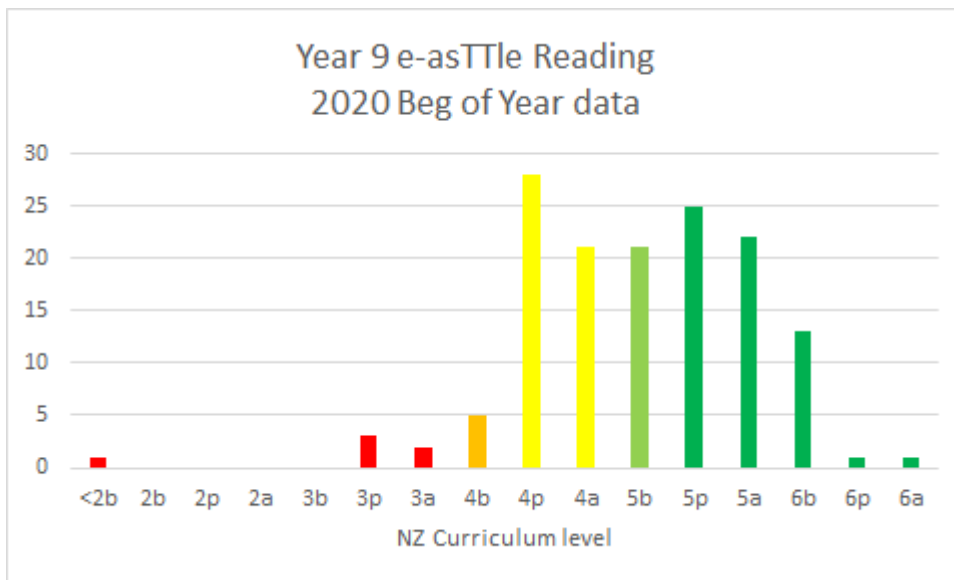
### Maths Comment BOY:

The majority of students are working At, Above or Well Above the expected curriculum level for end of Year 8 (mastered level 4) and have already reached the expected level for end of Year 9. At the same time, a number are still working one year below or two or more years below the expected level.



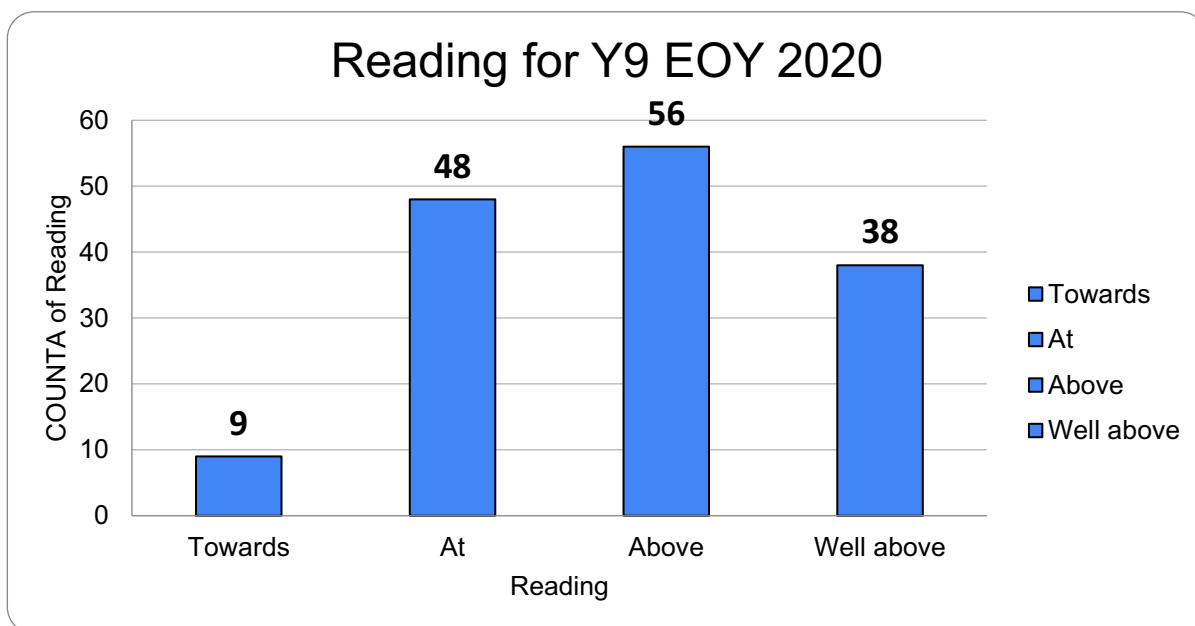
### Maths Comment EOY:

The majority of this cohort are operating At (5b), Above (5p) or Well Above (5a+) the expected level. There are still a number of students who are still operating Below (4a) or Well Below (4p) the expected level.



#### Reading Comment BOY:

The majority of students have already reached the expected level (mastered level 4) for the end of Year 9 and a number are working above that expected curriculum level. Only a handful of students are working one year below (5) or two years below (6) the expected level.

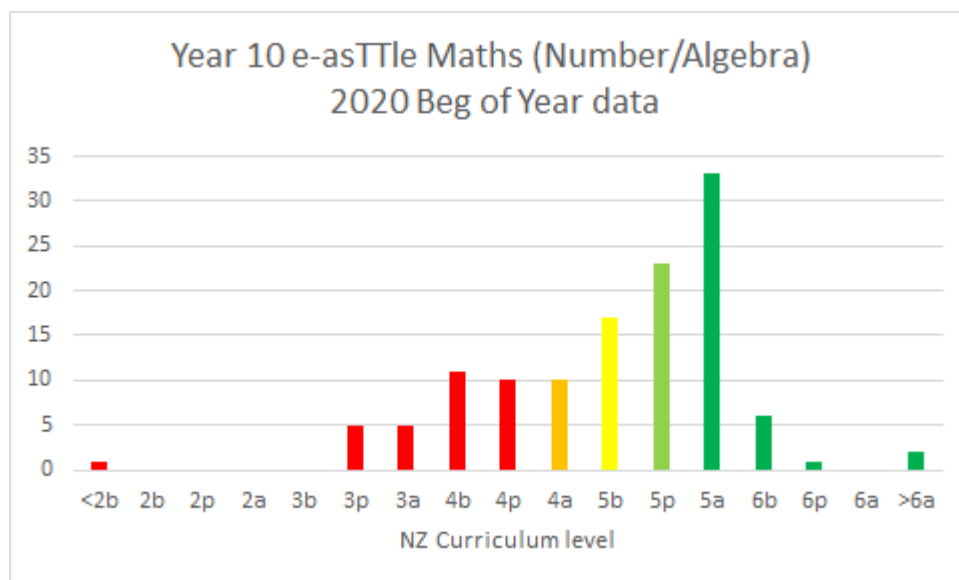


#### Reading Comment EOY:

This data was inputted in a different format but comparisons can still be made.

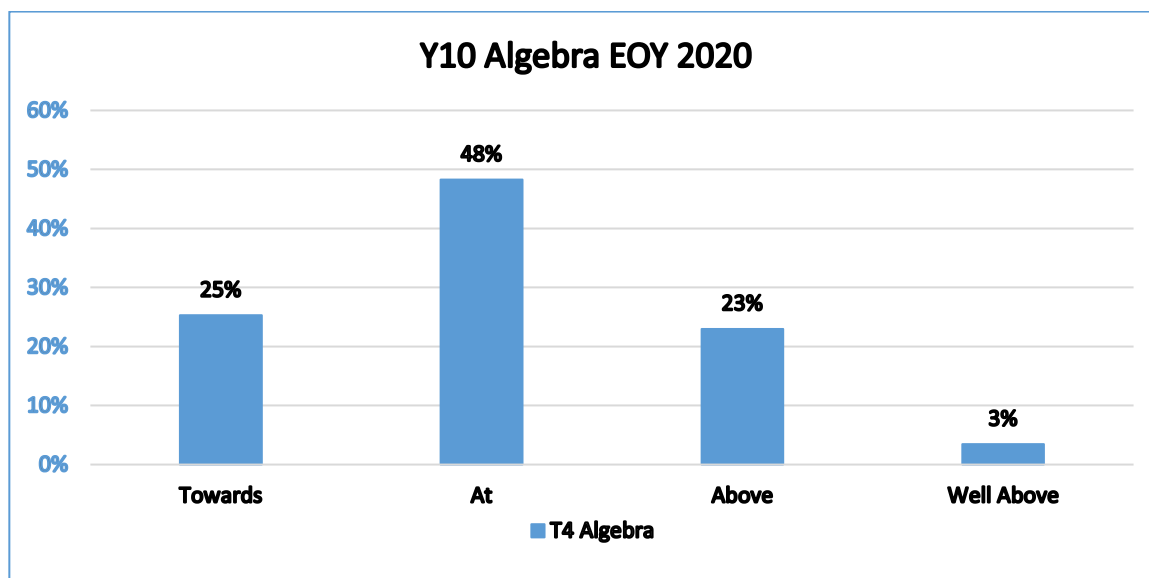
As you can see, only 9 students are operating below the expected level. The majority of the students are operating Above or Well Above.

## Year 10 e-asTTle 2020 Beginning of Year data



### Maths Comment BOY:

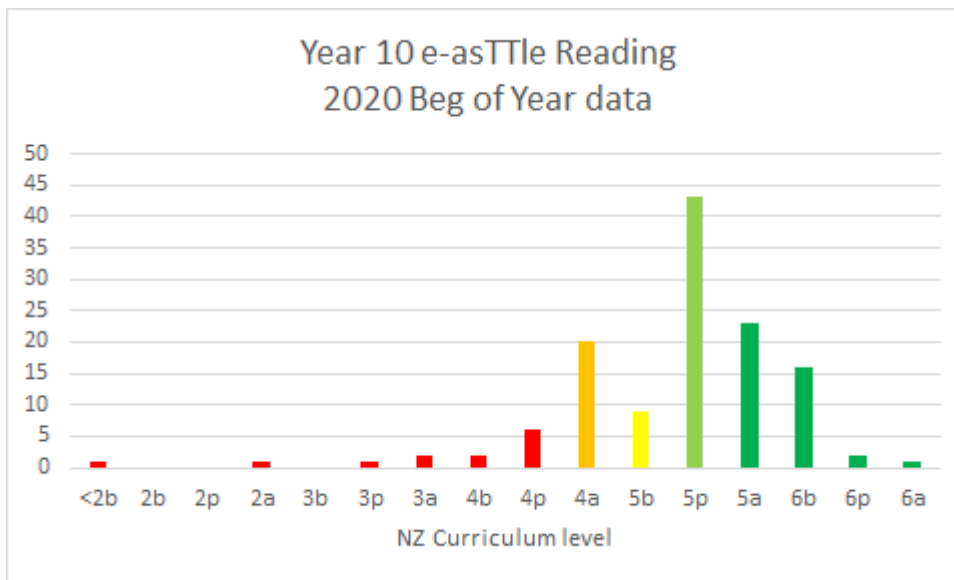
The majority of students are working at or above the level expected for end of Year 9 students and many have already reached the expected level for end of Year 10 (mastered level 5). There are still a number of students who are working below the required level - either one year or two or more years below what is expected.



### Maths Comment EOY:

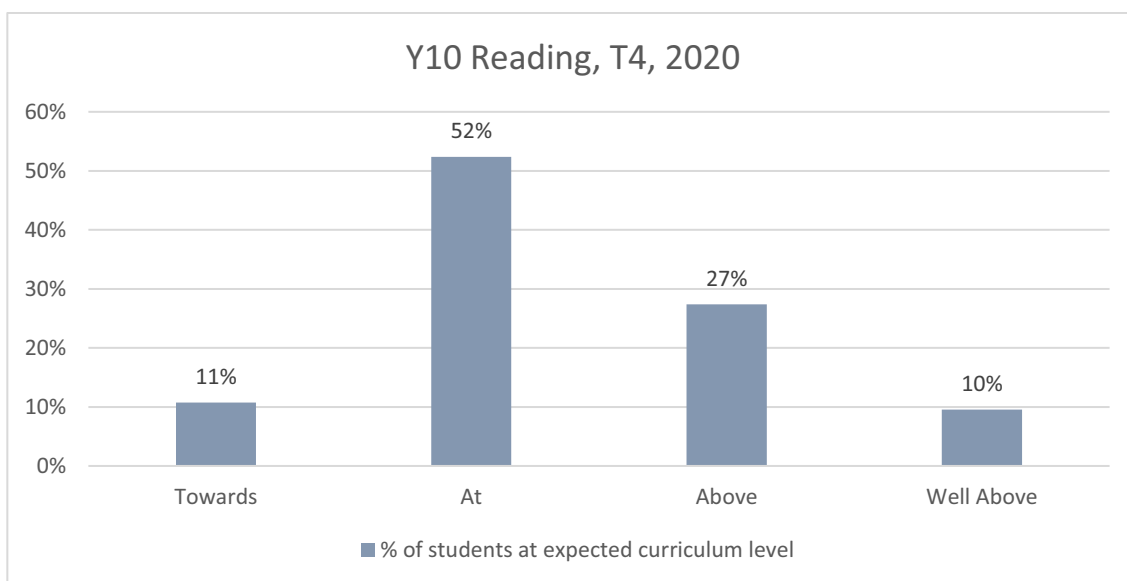
There was a difference in how the EOY data for Y10 was inputted but comparisons can still be made.

As you can see, the vast majority of the students are At or Above the expected level.



### Reading Comment BOY:

The majority of students are working at or above the level expected for end of Year 9 students the majority have already reached the expected level for end of Year 10 (mastered level 5). There are still a number of students who are working one year below the expected level for Year 10 with a small number working two or more years below.



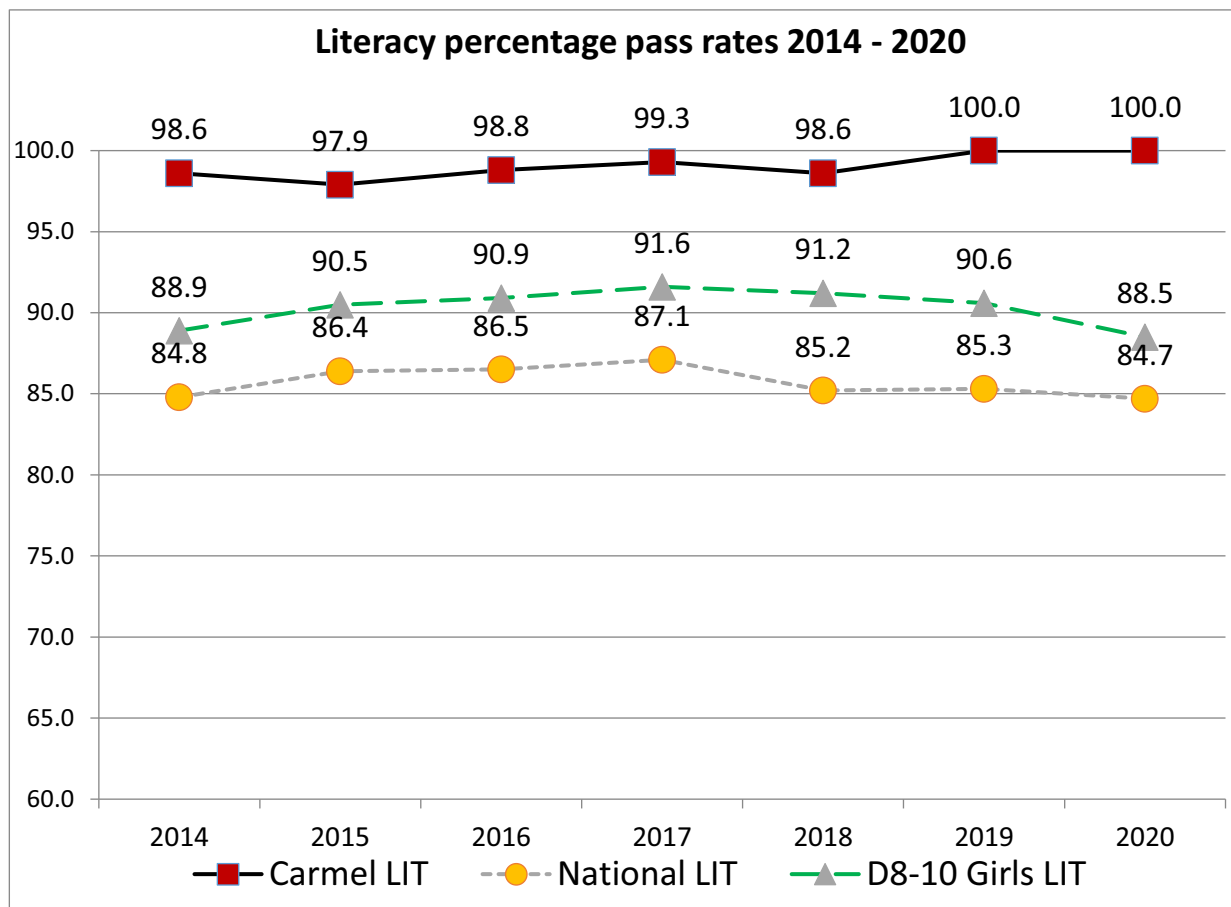
### Reading Comment EOY:

There was a difference in how the EOY data for Y10 was inputted but comparisons can still be made.

As you can see, there are very few students who are Below the expected level in Reading at the end of Year 10.

### NCEA results for 2020:

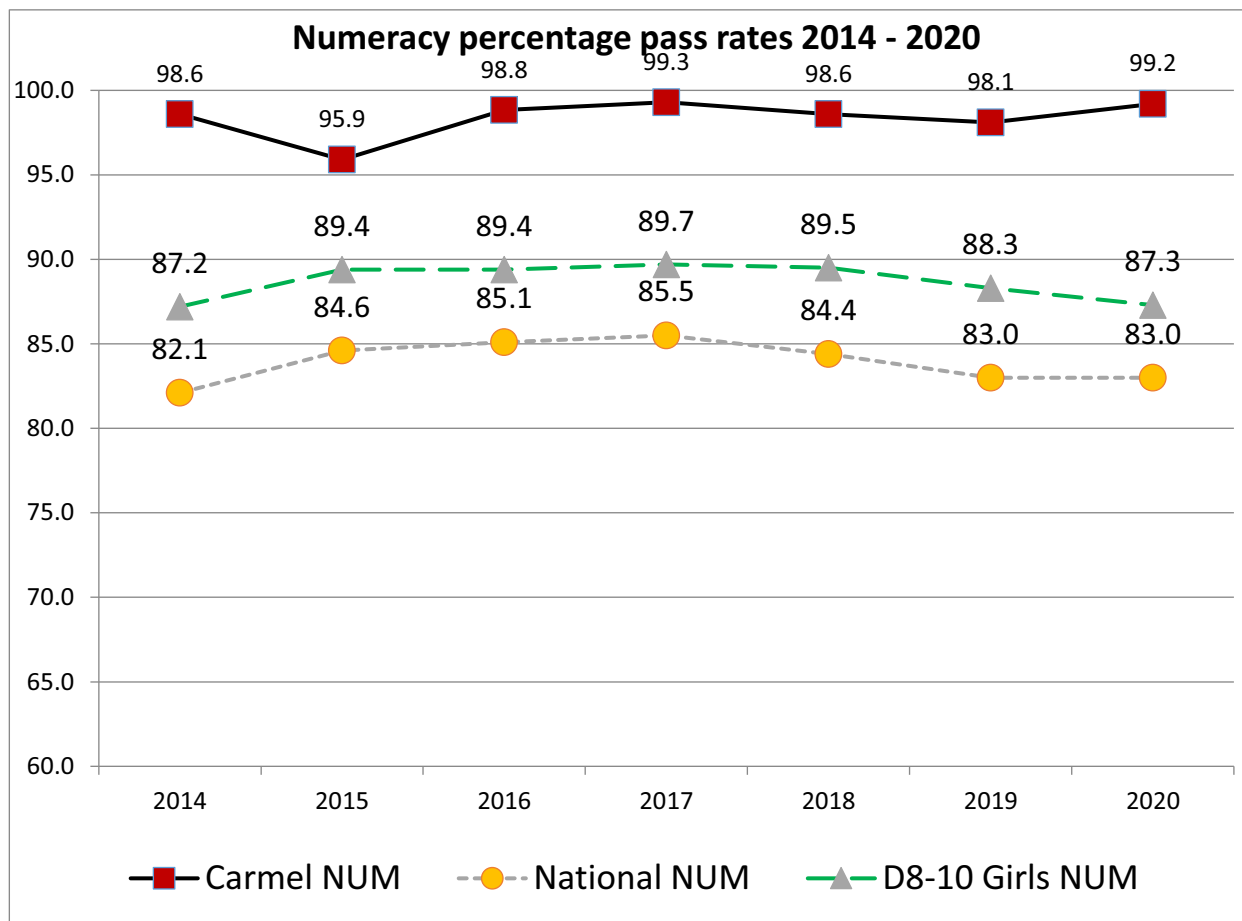
	2014	2015	2016	2017	2018	2019	2020
Carmel LIT	98.6	97.9	98.8	99.3	98.6	100.0	100.0
National LIT	84.8	86.4	86.5	87.1	85.2	85.3	84.7
D8-10 Girls LIT	88.9	90.5	90.9	91.6	91.2	90.6	88.5



**Literacy:** Carmel has continued to maintain very high levels of literacy attainment. We have achieved a 100% literacy pass rate for the past two years. This makes it the fifth consecutive year that the L1 literacy pass rates have been above 98%.

While Carmel has maintained our 100% literacy rates, both comparable Deciles and national rates show decreases in literacy rates. When compared to similar schools (D8-10: 88.5%) are 11.5% higher and when compared to national pass rates, (84.7%), Carmel is 15.5% higher.

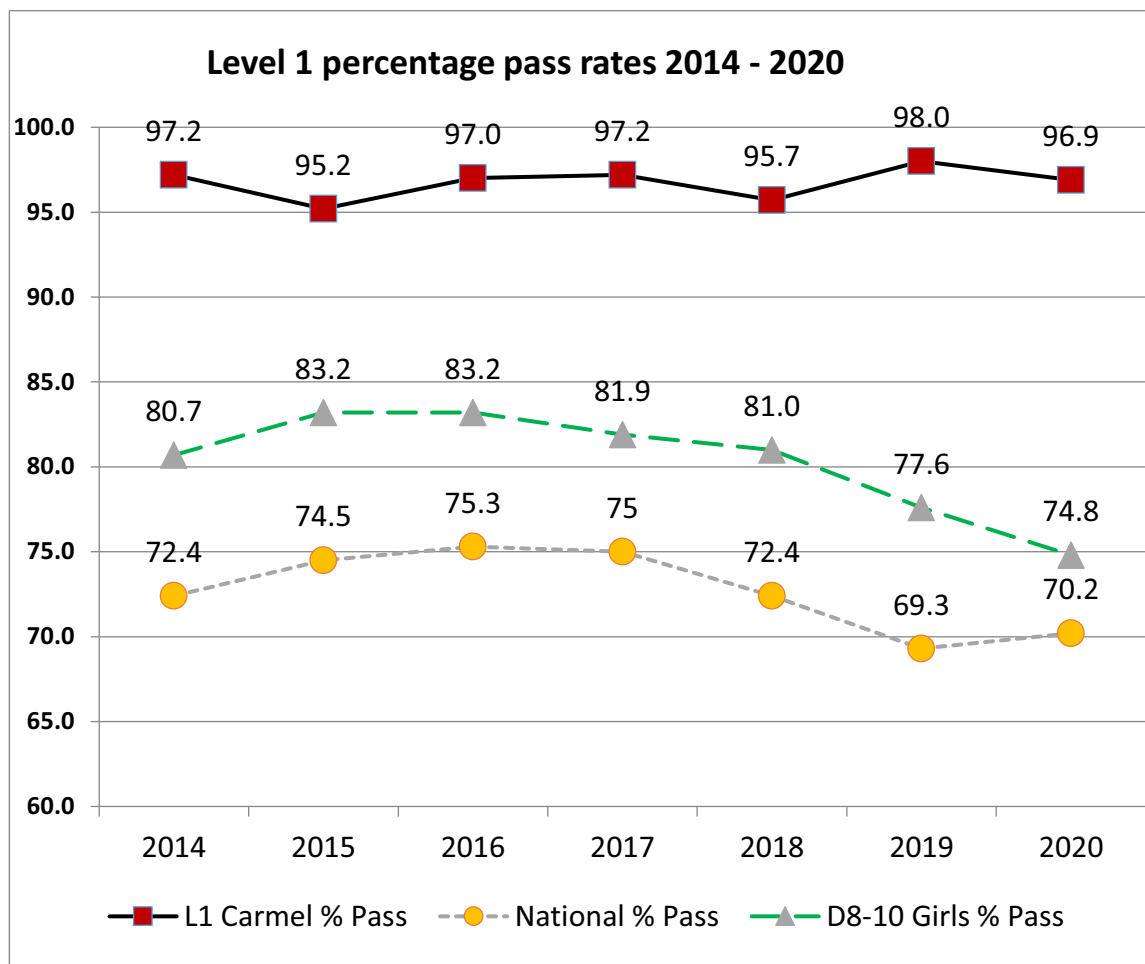
	2014	2015	2016	2017	2018	2019	2020
<b>Carmel NUM</b>	<b>98.6</b>	<b>95.9</b>	<b>98.8</b>	<b>99.3</b>	<b>98.6</b>	<b>98.1</b>	<b>99.2</b>
<b>National NUM</b>	<b>82.1</b>	<b>84.6</b>	<b>85.1</b>	<b>85.5</b>	<b>84.4</b>	<b>83.0</b>	<b>83.0</b>
<b>D8-10 Girls NUM</b>	<b>87.2</b>	<b>89.4</b>	<b>89.4</b>	<b>89.7</b>	<b>89.5</b>	<b>88.3</b>	<b>87.3</b>



**Numeracy:** Again, Carmel has continued to maintain very high levels of numeracy attainment - 99.2%. This the fifth consecutive year that the pass rate has been above 98%.

Our numeracy rates, when compared to similar schools (D8-10: 87.3%) are 11.9% higher and when compared to national pass rates, (83.0%), Carmel is 15.6% higher.

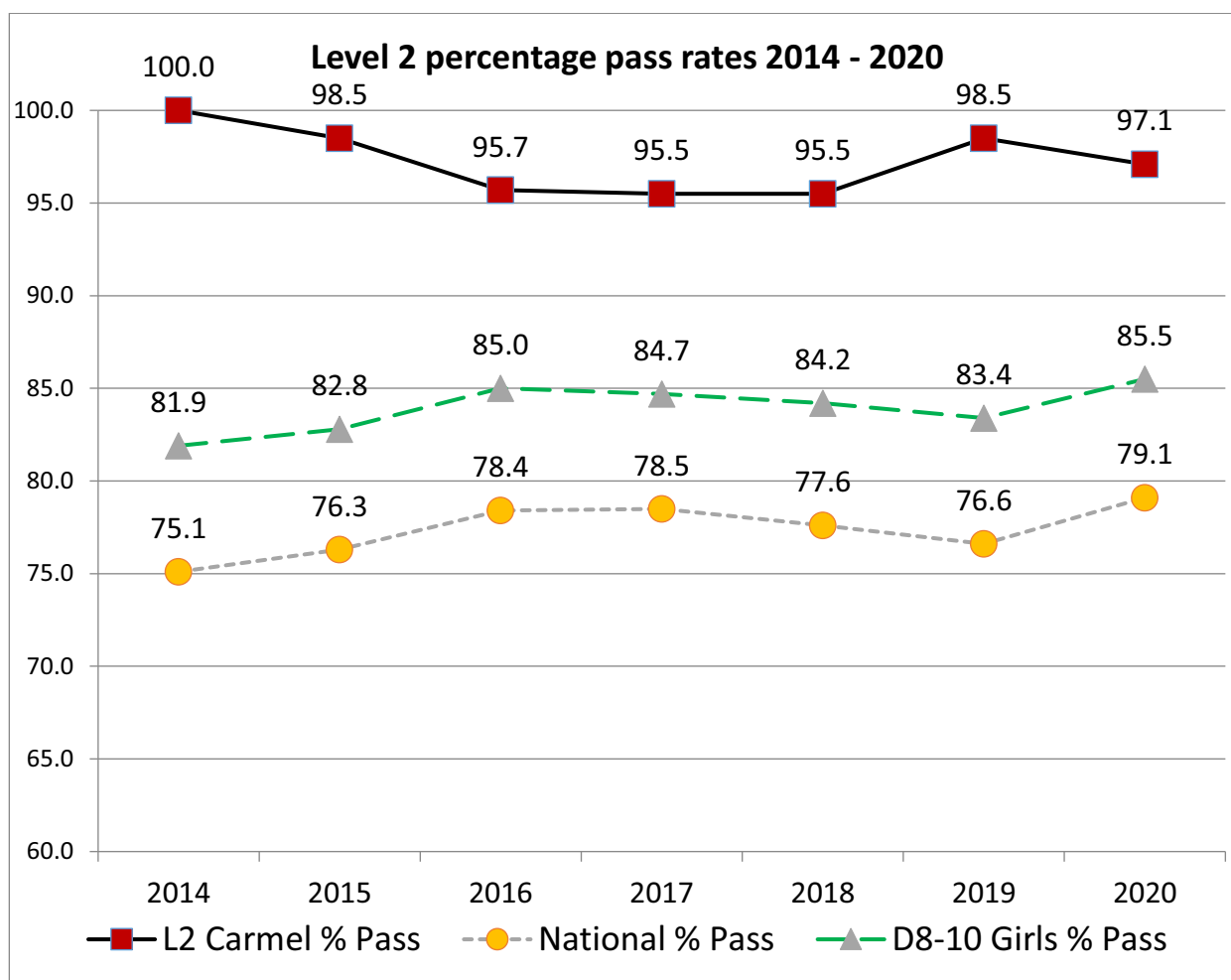
	2014	2015	2016	2017	2018	2019	2020
L1 Carmel % Pass	97.2	95.2	97.0	97.2	95.7	98.0	96.9
National % Pass	72.4	74.5	75.3	75	72.4	69.3	70.2
D8-10 Girls % Pass	80.7	83.2	83.2	81.9	81.0	77.6	74.8



**Level 1:** Over the past five years, Carmel (96.9%) has been exceeding D8-10 (74.8%) schools and the national pass rates (70.2%) by considerable margins. In 2020, the gap to D8-10 is 22.1% and to the national average is 26.5%.

It is interesting to note that, over the past 4 years, there continues to be a downward trend in the D8-10 and a slight lift in the national percentage passes. Although there was a 1.1% drop in pass rates for 2020, 96.9% pass rates equates to 5 students not passing. 1 of those students was on the Learning Support register; 1 arrived from Orewa College during lockdown so missed the first term of learning at Carmel; 1 left the college before sitting any externals; 1 was her first year at Carmel and she came from Long Bay; 1 student was a few credits short of the 80 that she needed.

	2014	2015	2016	2017	2018	2019	2020
<b>L2 Carmel % Pass</b>	100.0	98.5	95.7	95.5	95.5	98.5	97.1
<b>National % Pass</b>	75.1	76.3	78.4	78.5	77.6	76.6	79.1
<b>D8-10 Girls % Pass</b>	81.9	82.8	85.0	84.7	84.2	83.4	85.5



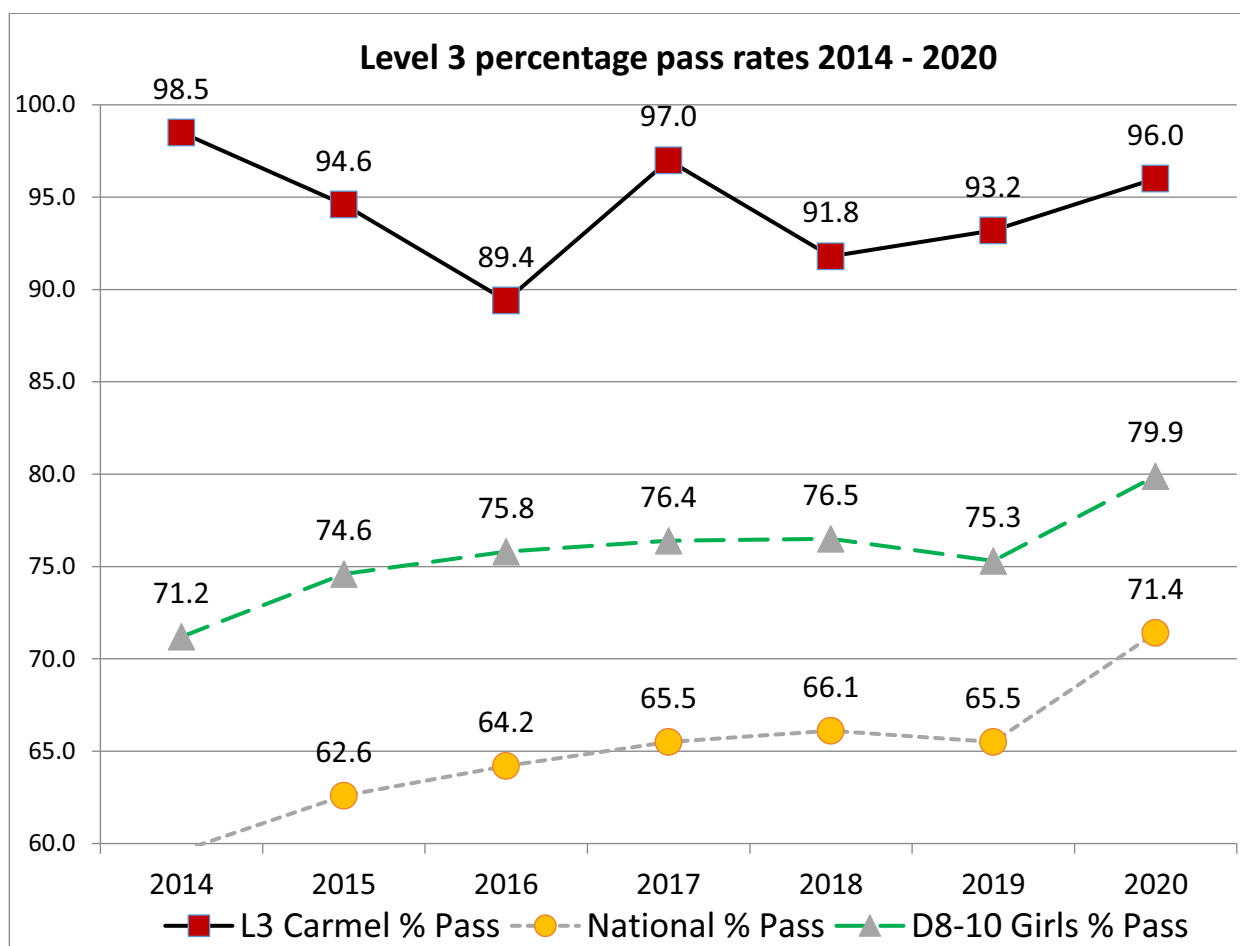
**Level 2:** Over the past five years, Carmel (97.1%) has been exceeding D8-10 schools (85.5%) and the national average (79.1%) by considerable margins.

In 2020, the gap to D8-10 is 11.6% and to the national average is 18.0%.

Although there was a 1.4% decrease in our pass rates for 2020, a 97.1% pass rates means that there were 6 out of 139 students who did not pass L2 in their first attempt. 3 of these students have Special Needs and were not entered with enough credits to gain L2 in their first attempt; 1 student left within the first two weeks of school year; 1 student went to an Alternative Education provider at the end of T1; 1 student was enrolled in Northern Health school for most of the year and only entered a limited number of standards.



	2014	2015	2016	2017	2018	2019	2020
<b>L3 Carmel % Pass</b>	<b>98.5</b>	<b>94.6</b>	<b>89.4</b>	<b>97.0</b>	<b>91.8</b>	<b>93.2</b>	<b>96.0</b>
<b>National % Pass</b>	<b>59.6</b>	<b>62.6</b>	<b>64.2</b>	<b>65.5</b>	<b>66.1</b>	<b>65.5</b>	<b>71.4</b>
<b>D8-10 Girls % Pass</b>	<b>71.2</b>	<b>74.6</b>	<b>75.8</b>	<b>76.4</b>	<b>76.5</b>	<b>75.3</b>	<b>79.9</b>

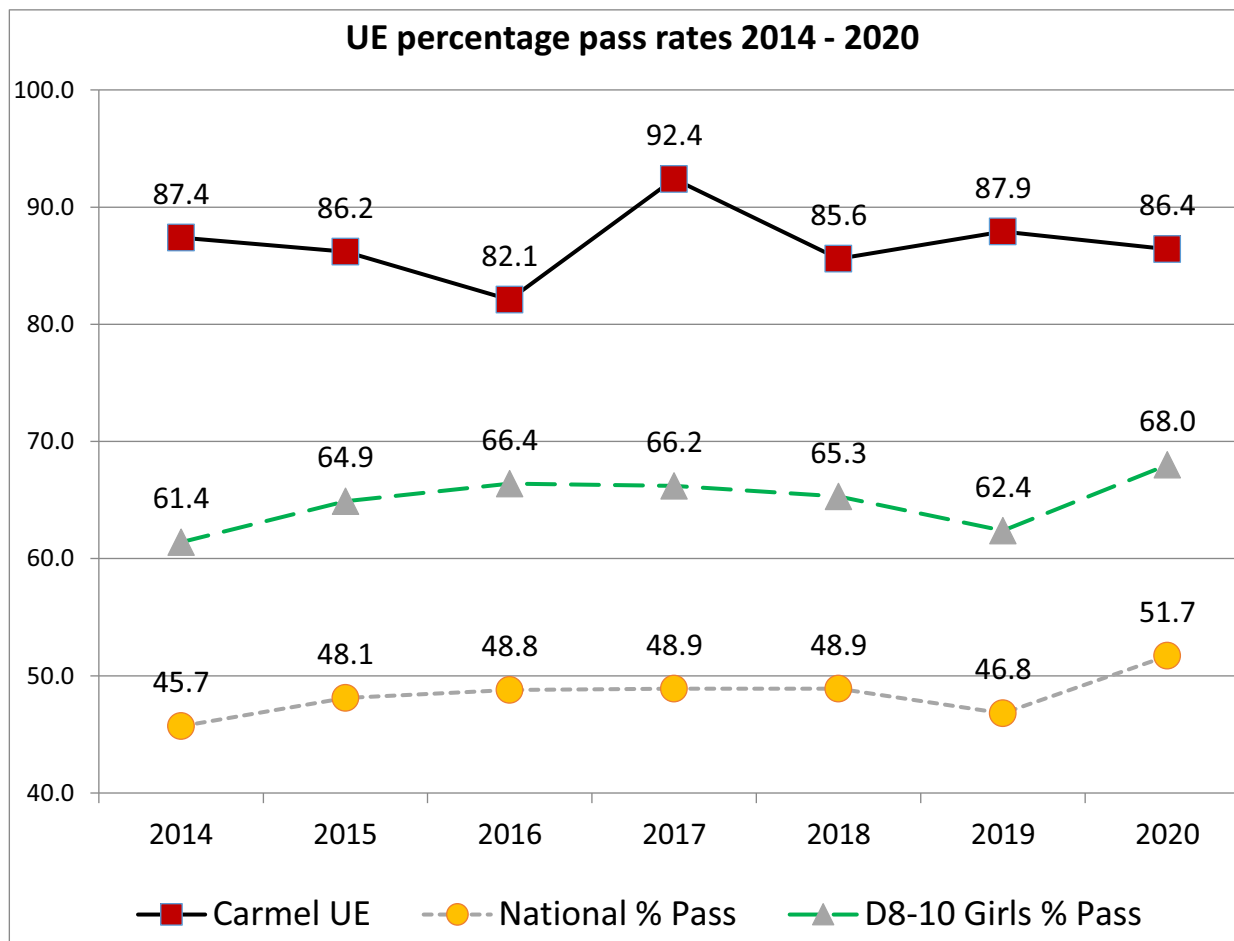


**Level 3:** Over the past seven years, Carmel (96.0%) has been exceeding D8-10 schools (79.9%) and the national average (71.4%), by considerable margins.

There has been a 2.3% increase in our 2020 L3 pass rates. This is the cohort of students that we really focused on during 2020 and the two lockdowns and it is pleasing to see that the efforts of both the staff and the students were rewarded. It is also interesting to note that the pass rates for both comparative decile school and the national data showed improved results as well.

5 out of 125 did not pass L3. 2 students did not complete the school year - 1 left at end of T2 and 1 left at end of T2; both left to go into employment. 1 student moved status from international to domestic student and is returning to redo Y13 in 2021; 2 students were under the care of external agencies due to health issues and were unable to complete a full year of study.

	2014	2015	2016	2017	2018	2019	2020
<b>Carmel UE</b>	<b>87.4</b>	<b>86.2</b>	<b>82.1</b>	<b>92.4</b>	<b>85.6</b>	<b>87.9</b>	<b>86.4</b>
<b>National % Pass</b>	<b>45.7</b>	<b>48.1</b>	<b>48.8</b>	<b>48.9</b>	<b>48.9</b>	<b>46.8</b>	<b>51.7</b>
<b>D8-10 Girls % Pass</b>	<b>61.4</b>	<b>64.9</b>	<b>66.4</b>	<b>66.2</b>	<b>65.3</b>	<b>62.4</b>	<b>68.0</b>



**UE:** Since the changes to UE qualifications in 2014, we have focused on ensuring students who are planning to enrol in a university in the following year are able to select courses and standards that enable them to gain UE.

Carmel showed an 86.4% pass rate for UE. 2020 saw a very slight reduction (1.5%) in the number of students gaining UE. Last year, our UE results at this time showed a reduction in UE pass rates but future updates, after the deadline for the MOE (1<sup>st</sup> March and NCEA results are confirmed in May), it showed an increase in UE pass rates - so these results are still provisional and the tables are updated each year to reflect the actual, confirmed rates.

Despite our slight reduction, Carmel (86.4%) still exceeds comparable schools by significant margins: D8-10 schools (68.0%) by 18.4% and national rates (51.7%) by 34.7%.

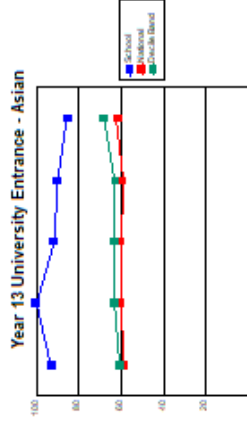
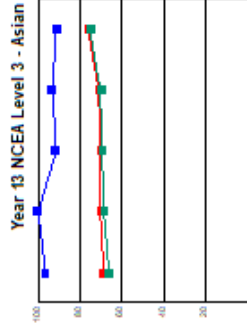
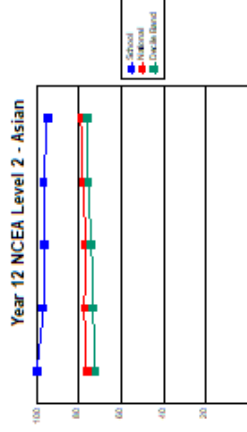
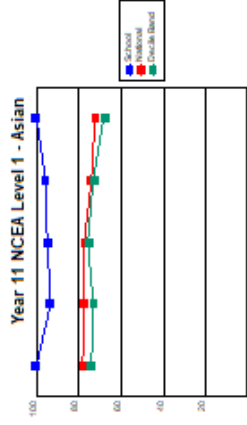
Of the 16 students who did not gain UE, 2 students left for employment by the end of T2; 3 were not entered in a full UE approved course of study; 11 students did not gain enough credits in UE approved subjects to gain their UE qualification.

**Next steps:** To continue monitoring the close monitoring of Y12 and Y13 students early in 2021 and put learning programmes in place by the end of T1 to enable them to gain UE, if that is part of their learning pathway.

## Analysis of Achievement by Ethnicity:

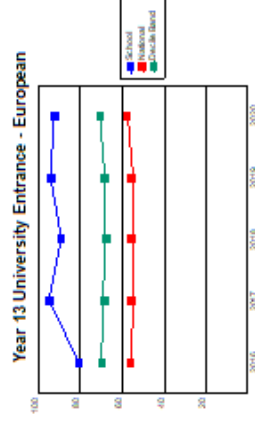
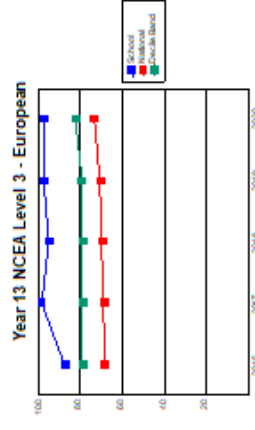
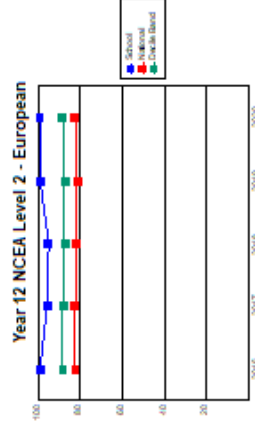
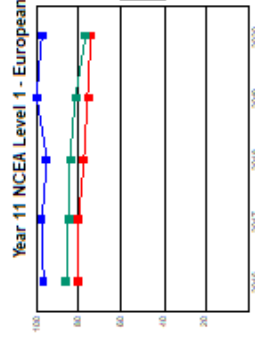
For all levels of attainment and all ethnicities, Carmel is consistently above, and in some cases, significantly above, national and D8-10 pass rates.

Carmel College					National					Decile 8-10				
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE		Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	
<b>Asian</b>														
2016	100.0	100.0	96.4	92.9	77.7	76.9	68.9	58.8		74.0	72.8	66.5	60.8	
2017	93.3	97.3	100.0	100.0	77.3	77.6	70.2	60.1		73.0	74.0	68.8	63.3	
2018	94.3	96.8	91.7	91.7	76.9	77.3	70.5	60.1		75.4	74.7	69.6	63.4	
2019	95.5	97.1	93.3	90.0	73.9	78.3	71.3	59.3		72.9	76.1	70.2	63.1	
2020	100.0	95.1	91.2	85.3	72.1	79.2	75.9	62.1		67.7	76.5	75.4	68.3	



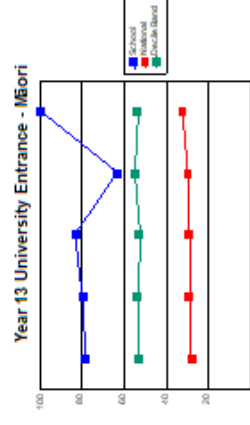
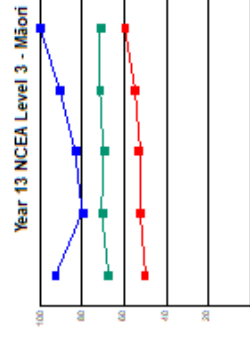
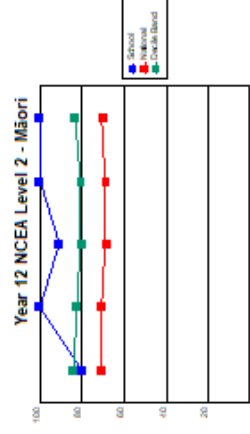
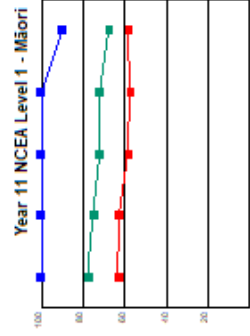
Based on the MOE supplied data and graphs, the pass rates for our Asian students at Level 1, 2, 3 and UE exceed comparative national and decile based pass rates by more than 15%.

Academic Year	Carmel College				National				Decile 8-10			
	Year 11		Year 12		Year 11		Year 12		Year 11		Year 12	
	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L2	NCEA L3
European												
2016	96.8	98.7	98.7	87.5	80.8	82.2	82.2	68.6	86.3	88.0	88.0	79.2
2017	97.8	95.5	95.5	98.6	80.5	82.3	82.3	69.2	85.1	87.6	87.6	79.2
2018	95.5	95.1	95.1	95.1	78.0	81.5	81.5	69.9	84.1	86.9	86.9	79.3
2019	100.0	98.8	98.8	97.5	76.0	81.1	81.1	70.8	81.6	86.9	86.9	79.6
2020	97.6	98.8	98.8	97.4	74.6	82.4	82.4	73.9	77.4	88.1	88.1	82.4
Year 13												
UE												
Year 13												
UE												
Year 13												
UE												



Based on the MOE supplied data and graphs, our European students' pass rates continue to exceed D8-10 by between 10% to 21% across all levels and exceed national comparisons by between 16% to 34%. The differences are most significant at UE.

Academic Year	Carmel College				National				Decile 8-10			
	Year 11		Year 12		Year 11		Year 12		Year 11		Year 12	
	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L2	NCEA L3
<b>Māori</b>												
2016	100.0	80.0	92.9	78.6	63.2	70.9	50.2	28.1	77.8	84.1	68.0	53.2
2017	100.0	100.0	80.0	80.0	62.9	70.7	52.6	29.3	75.3	82.6	71.0	53.7
2018	100.0	90.9	83.3	83.3	58.4	68.6	52.9	29.3	72.1	80.4	70.1	52.8
2019	100.0	100.0	90.9	63.6	57.7	68.9	55.1	29.9	72.2	80.7	71.9	54.8
2020	90.0	100.0	100.0	100.0	58.2	70.5	59.9	32.5	67.8	83.4	71.7	53.5



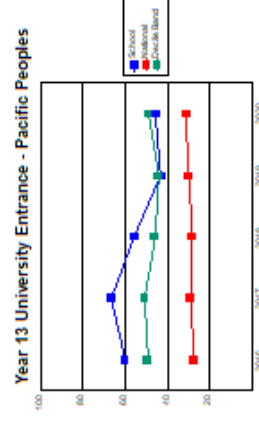
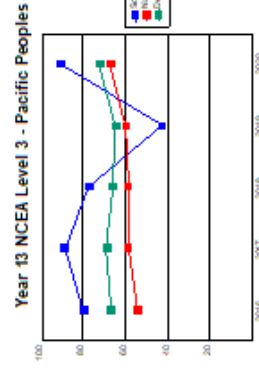
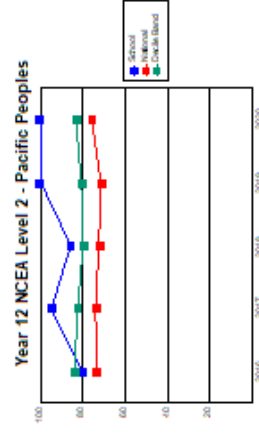
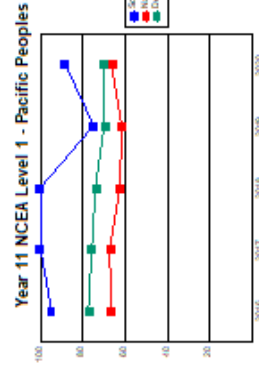
Based on the MOE supplied data and graphs, our Māori students are achieving at higher rates than the comparison data. At Level 1, after 4 years of 100% pass rate, 1 Māori student did not pass L1 and she has been on our Learning Support register for a number of years. At Level 2, in 3 years out of 5, the pass rate has been 100% and this is the second consecutive year of 100% pass rate. There has been a steady increase in L3 attainment rates and this year we have 100% pass rates in both NCEA L3 and UE.

So, in effect, there was only 1 Māori student (who is on our Learning Support register) who did not gain L1, L2, L3 or UE in 2020. This is an outstanding achievement.

Our Māori students' pass rates continue to exceed D8-10 by between 16% to 46% across all levels and exceed national comparisons by between 29% to 67%. The differences are most significant at UE.

The fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity. [L1 = 8; L2 = 4; L3 = 11]

Academic Year	Carmel College					National					Decile 8-10				
	Year 11		Year 12		Year 13		Year 11		Year 12		Year 13		Year 13		Year 13 UE
	NCEA L1	NCEA L2	NCEA L2	NCEA L3	UE	UE	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L3	UE	NCEA L1	NCEA L2	
<b>Pacific Peoples</b>															
2016	94.7	80.0	80.0	80.0	60.0	66.8	73.3	54.2	27.7				77.2	83.6	67.2
2017	100.0	94.4	88.9	88.9	66.7	67.1	73.9	58.9	29.3				75.8	82.3	69.4
2018	100.0	85.7	77.8	77.8	55.6	62.8	72.1	58.9	28.6				73.8	79.5	66.5
2019	75.0	100.0	42.9	42.9	42.9	61.8	71.3	60.3	30.3				69.6	80.3	65.2
2020	88.2	100.0	90.9	90.9	45.5	66.2	75.7	67.5	31.4				70.0	83.0	72.8
															49.3
															50.6
															45.9
															44.4
															49.0

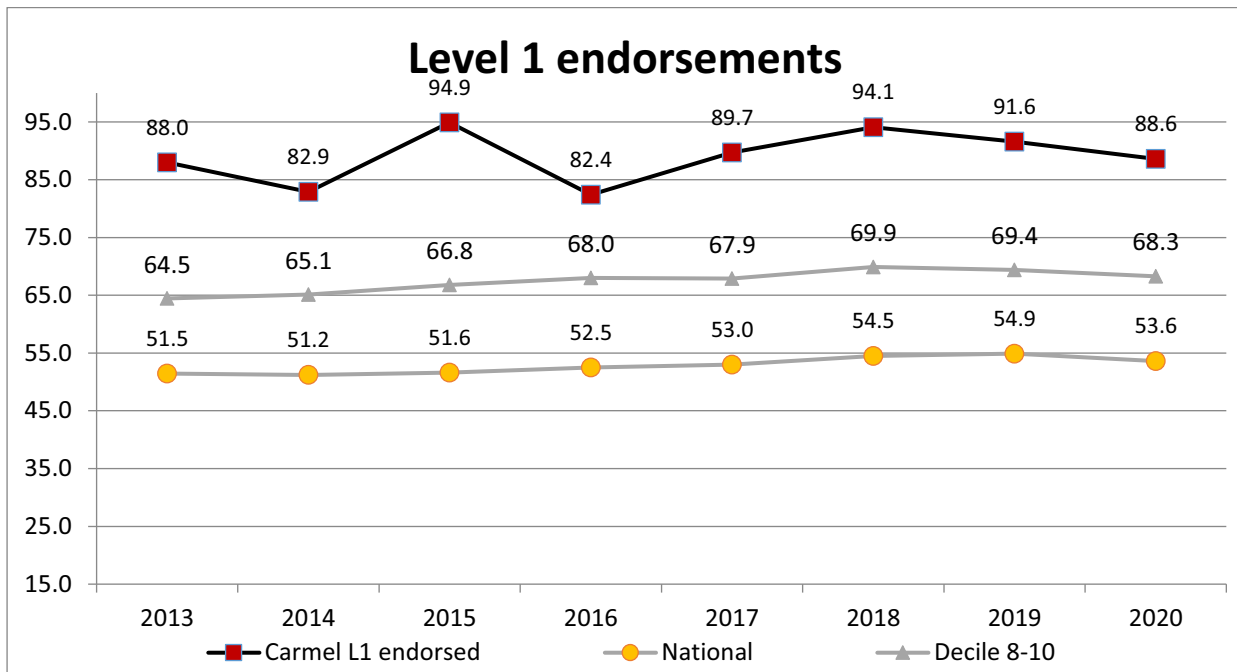


Based on the MOE supplied data and graphs, our Pasifika students continue achieving at a higher rate than most of the comparison data. At Level 1, 12 out of 13 students gained L1. At Level 2, there was a 100% pass rate (4 out of 4). At Level 3, 8 out of 9 students gained L3 - 1 student left early for employment. 4 out of 9 students gained UE; of the 5 who did not gain UE, 1 left school early for employment and 1 was not enrolled in a UE programme of learning.

The fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity. [L1 = 13; L2 = 4; L3 = 9]

## Analysis of Achievement by percentage of endorsement passes:

	2013	2014	2015	2016	2017	2018	2019	2020
<b>Carmel L1 endorsed</b>	<b>88.0</b>	<b>82.9</b>	<b>94.9</b>	<b>82.4</b>	<b>89.7</b>	<b>94.1</b>	<b>91.6</b>	<b>88.6</b>
<b>National</b>	51.5	51.2	51.6	52.5	53.0	54.5	54.9	53.6
<b>Decile 8-10</b>	64.5	65.1	66.8	68.0	67.9	69.9	69.4	68.3

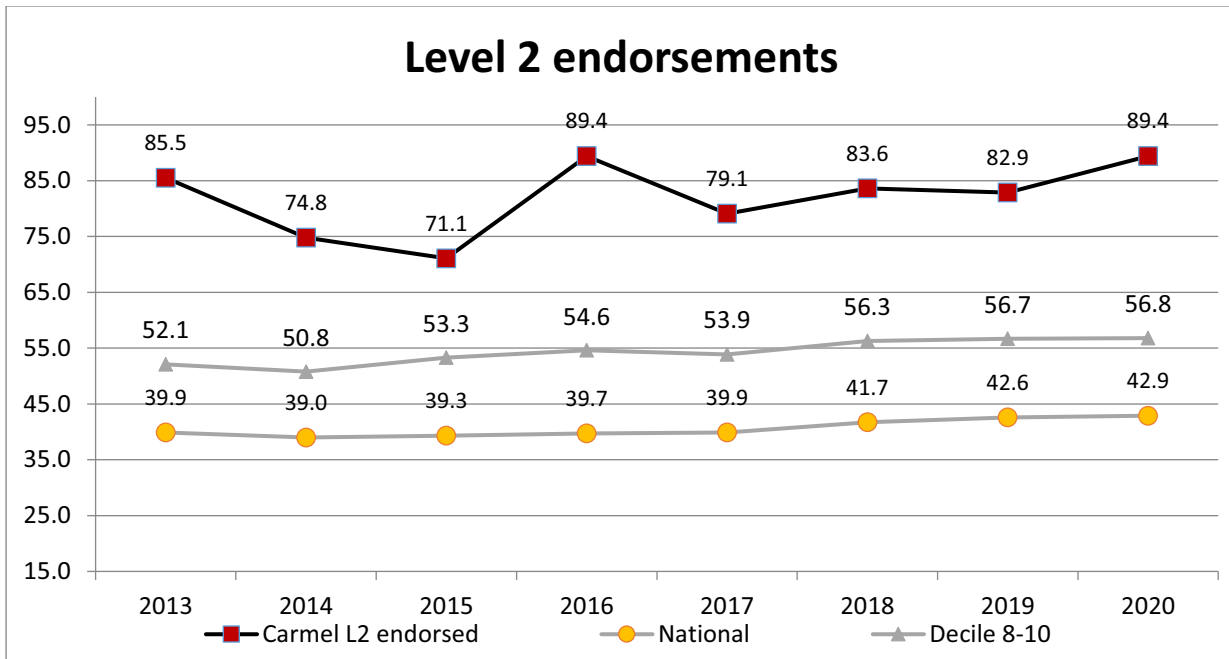


**Level 1:** There was another small decrease in the number of endorsements at L1.

It is still truly impressive when we have nearly 9 out of 10 students gaining endorsements at this level. This is 20.3% higher than comparative deciles and 35.0% higher than national endorsement rates.

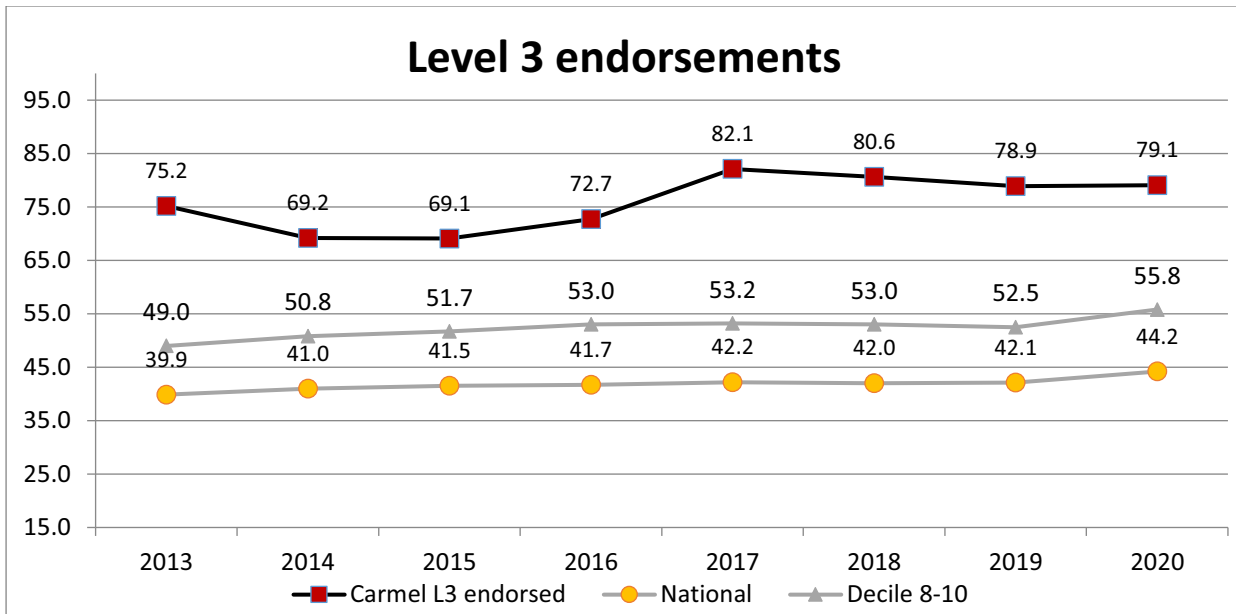


	2013	2014	2015	2016	2017	2018	2019	2020
<b>Carmel L2 endorsed</b>	<b>85.5</b>	<b>74.8</b>	<b>71.1</b>	<b>89.4</b>	<b>79.1</b>	<b>83.6</b>	<b>82.9</b>	<b>89.4</b>
<b>National</b>	39.9	39.0	39.3	39.7	39.9	41.7	42.6	42.9
<b>Decile 8-10</b>	52.1	50.8	53.3	54.6	53.9	56.3	56.7	56.8



**Level 2:** There is a significant increase in endorsement rates for L2 in 2020. This means that L2 endorsement rates 32.6% above D8-10 and 42.9% above national comparisons. We had, like L1, nearly 9 out of 10 of our students gaining endorsement at L2.

	2013	2014	2015	2016	2017	2018	2019	2020
<b>Carmel L3 endorsed</b>	<b>75.2</b>	<b>69.2</b>	<b>69.1</b>	<b>72.7</b>	<b>82.1</b>	<b>80.6</b>	<b>78.9</b>	<b>79.1</b>
<b>National</b>	39.9	41.0	41.5	41.7	42.2	42.0	42.1	44.2
<b>Decile 8-10</b>	49.0	50.8	51.7	53.0	53.2	53.0	52.5	55.8

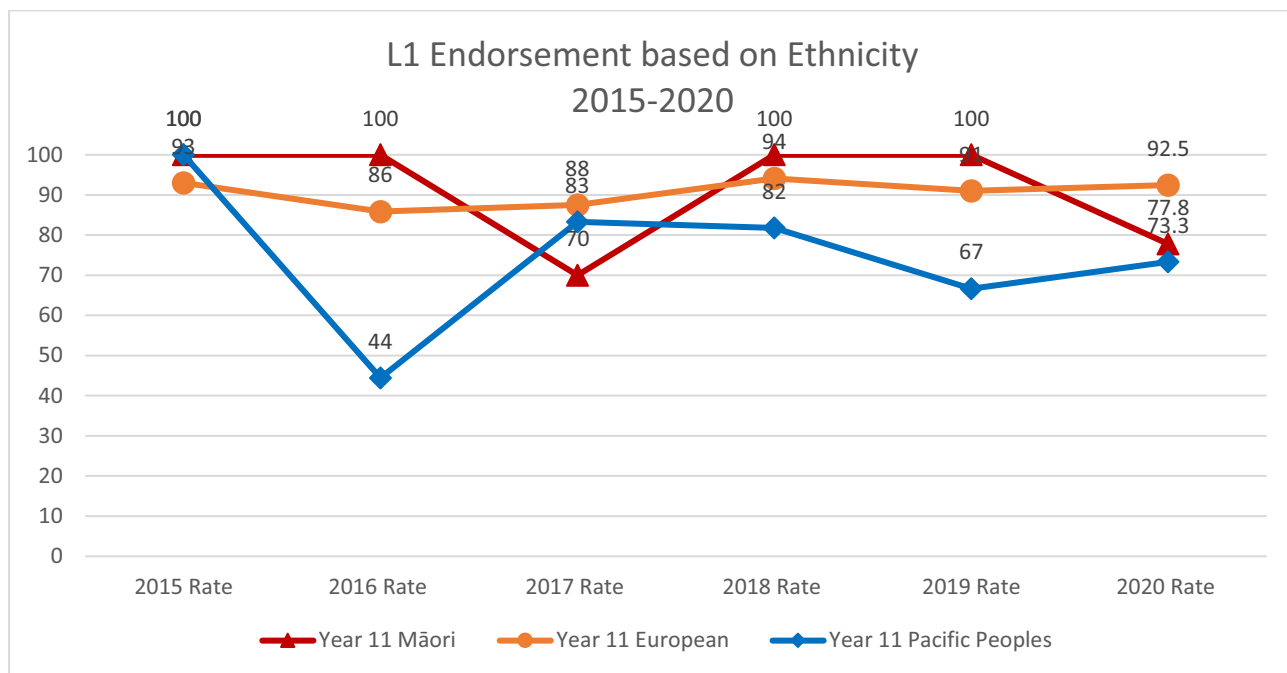


**Level 3:** We have a slight increase in endorsement rates in 2020. Again, at this level, we are 23.3% above the comparative D8-10 schools and 34.9% above when compared to the national data. We have 4 out of 5 of our students gaining endorsement at this level.

#### Next steps:

For all levels, the main focus will continue to be on maintaining these very impressive results by deliberate and intentional focus on assessment task design, the amount of assessment students are undertaking and the number of credits for which students are entered.

### Level 1 Endorsements by ethnicity:

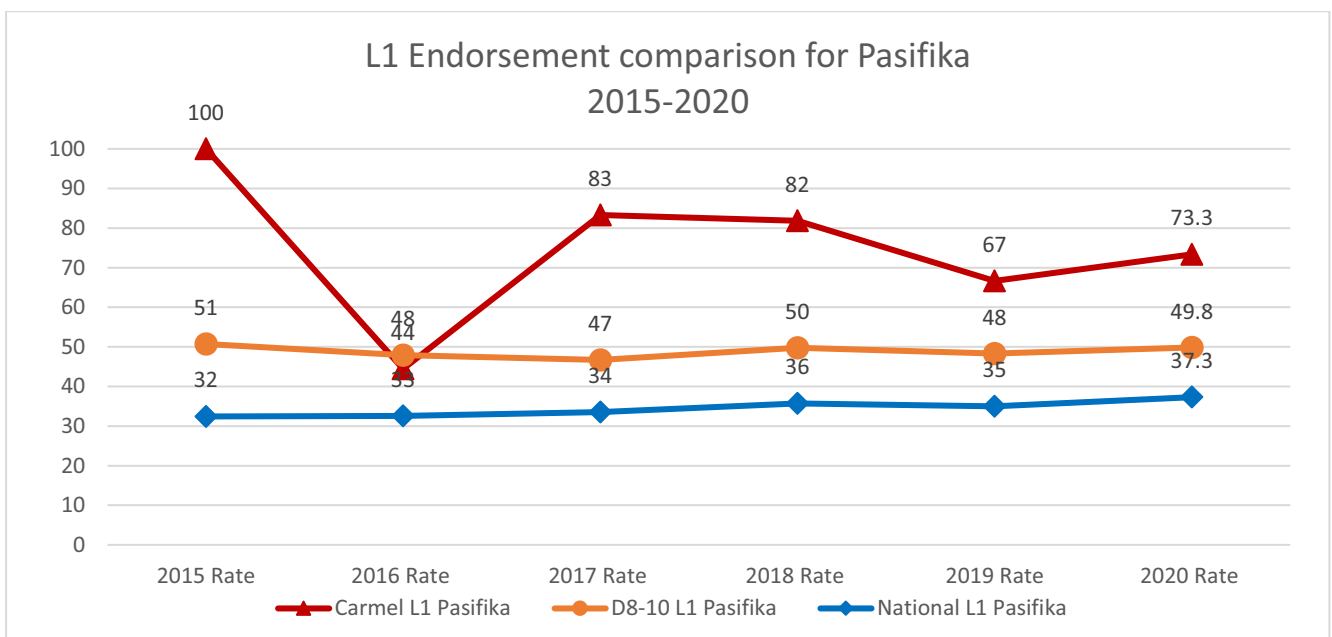
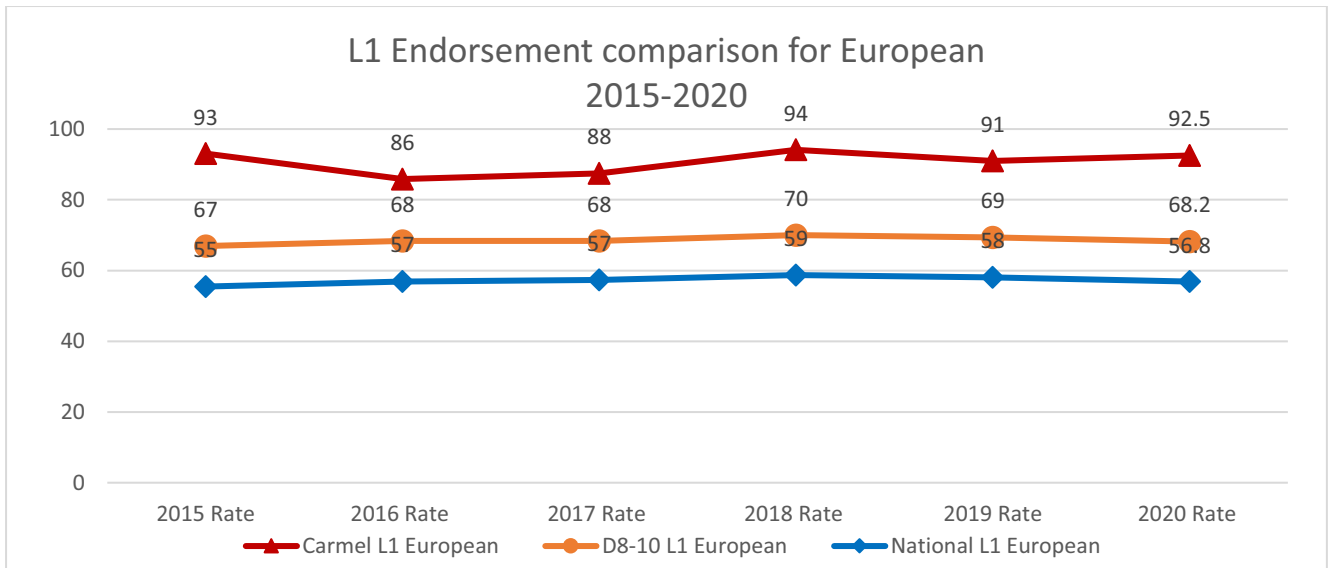
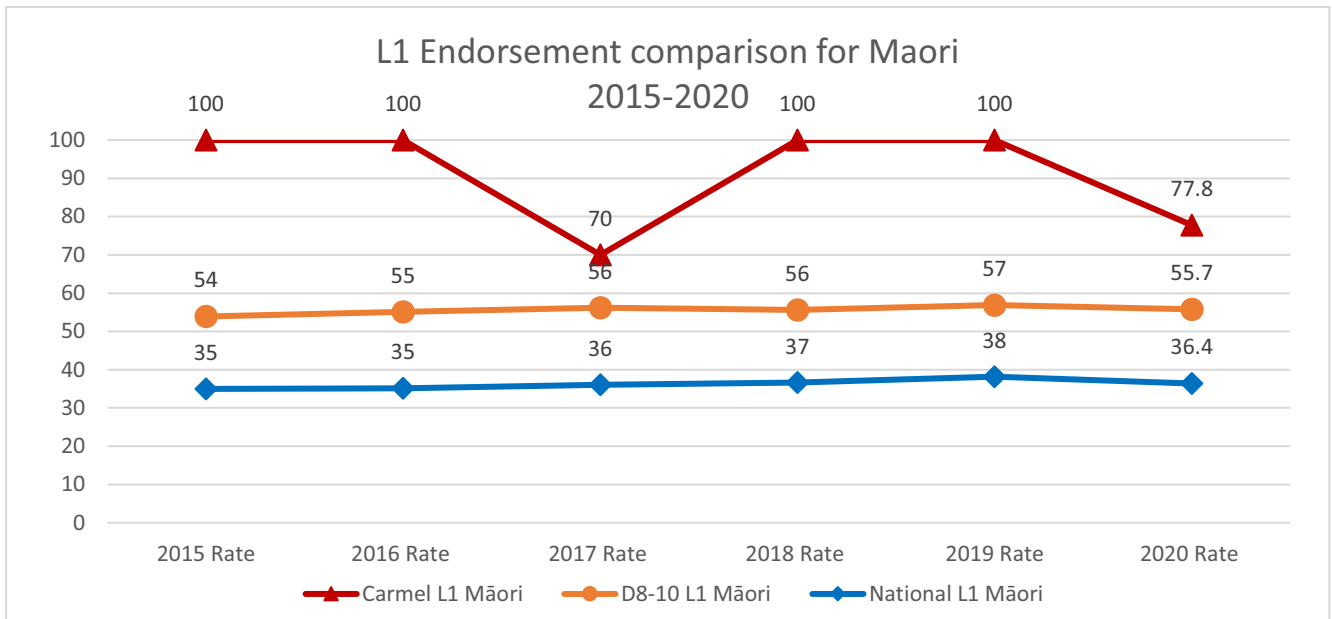


Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty
Year 11	Māori	8	6	10	9	5	9
Year 11	European	86	92	88	85	89	80
Year 11	Pacific Peoples	8	18	6	11	3	15

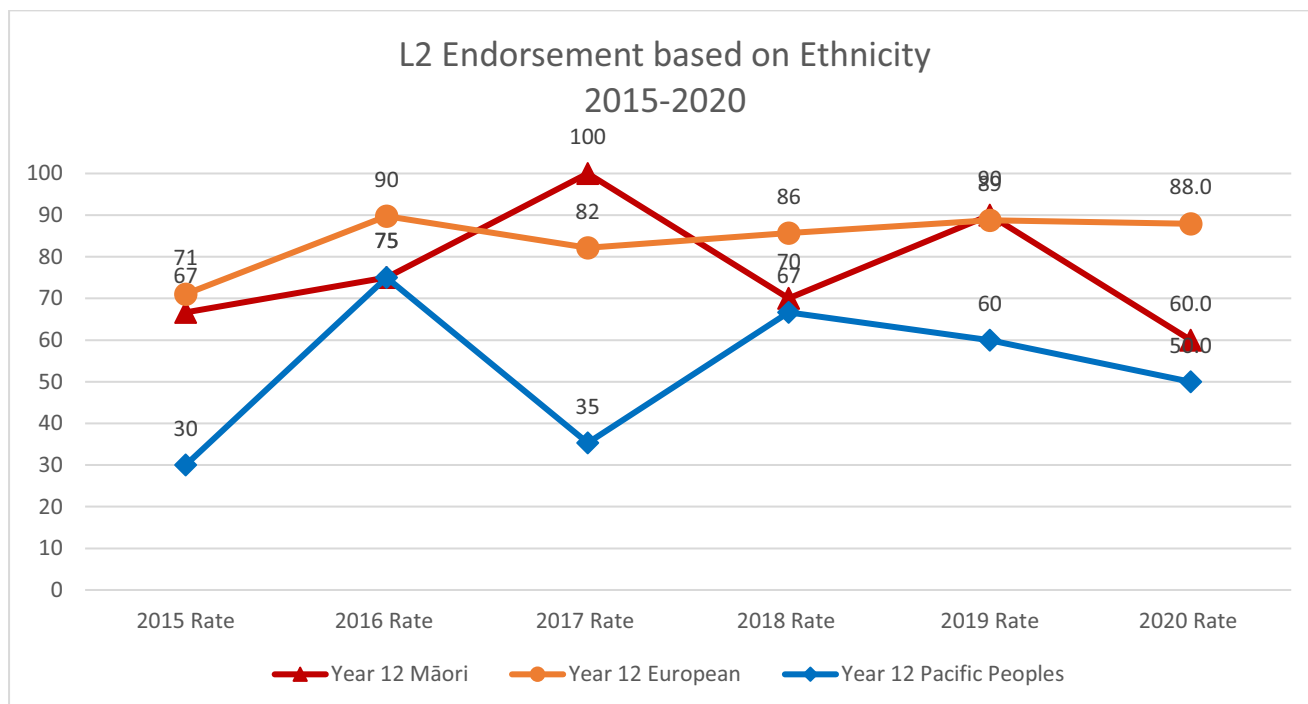
The actual number of Māori (L1 = 9) and Pasifika (L1 = 15) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

In 2020, 7 out of 9 of our Māori students got endorsed L1 certificates. This is a very pleasing result, especially in comparison to national endorsement rates for Māori which had 55%. This means that Carmel exceeded this comparison by over 20%.

For our Pasifika students, 11 out of the 15 got an endorsed certificate at L1. This exceeds national endorsement rates for Pasifika (49.8%) by 23.5%.



## Level 2 Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty
Year 12	Māori	15	8	6	10	10	5
Year 12	European	76	78	84	77	80	83
Year 12	Pacific Peoples	10	8	17	6	10	4

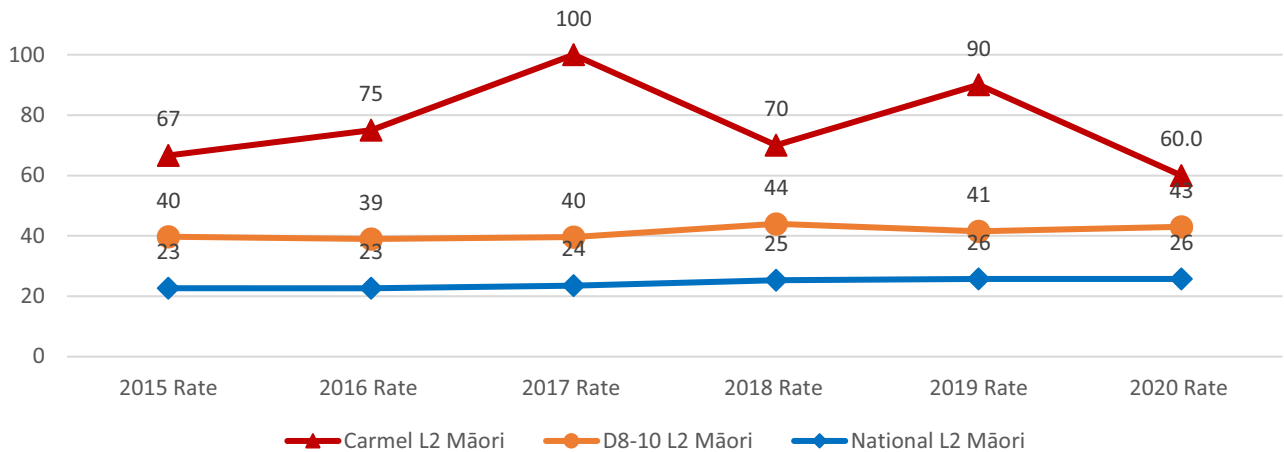
The actual number of Māori (L2 = 5) and Pasifika (L2 = 4) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

3 out of 5(60%) of our Māori students gained endorsement at L2 and 2 out of 4 (50%) of our Pasifika students gained endorsement.

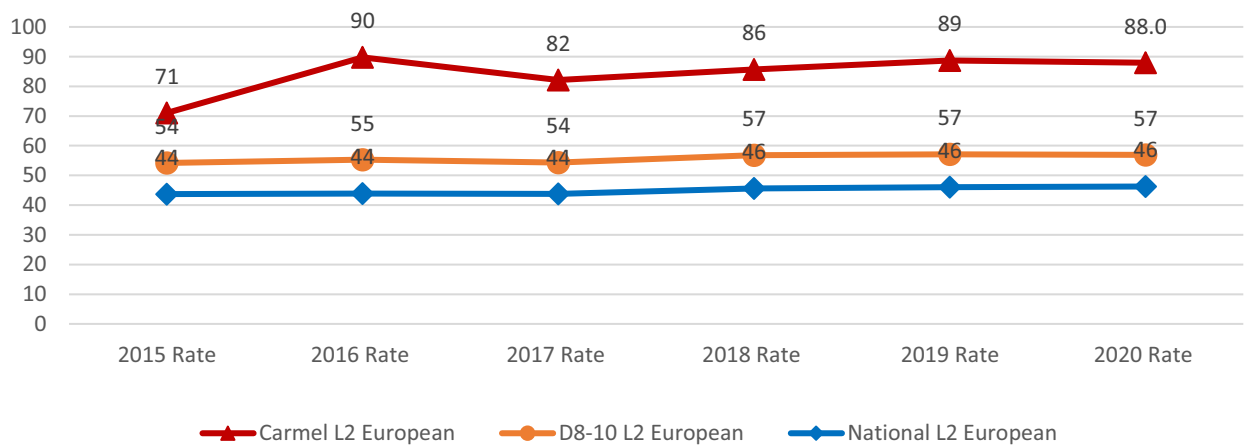
When compared to similar D8-10 schools (43%), our Māori endorsement rate exceeds this by 17%.

With our Pasifika endorsement rates, we are 15% above that of similar D8-10 schools (35%).

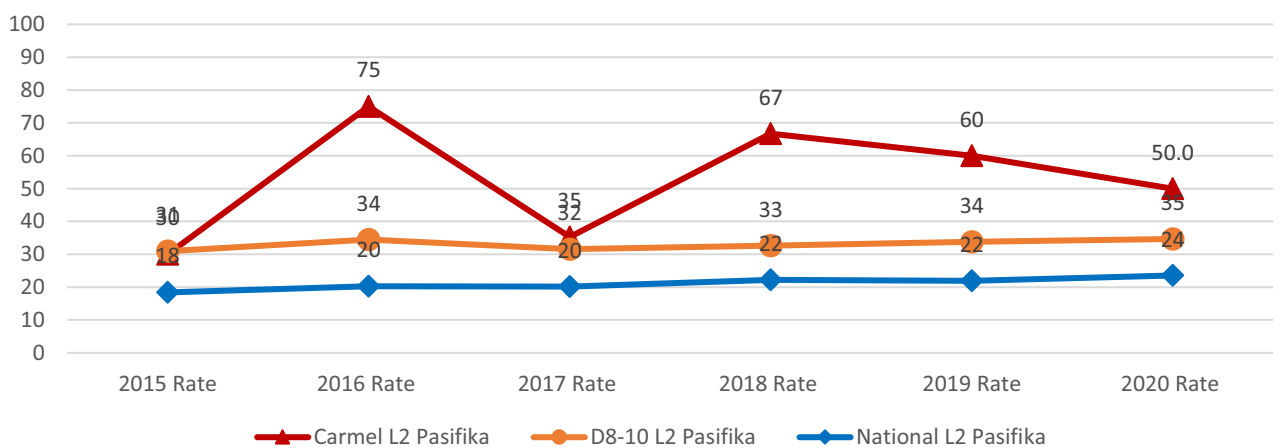
L2 Endorsement comparison for Maori  
2015-2020



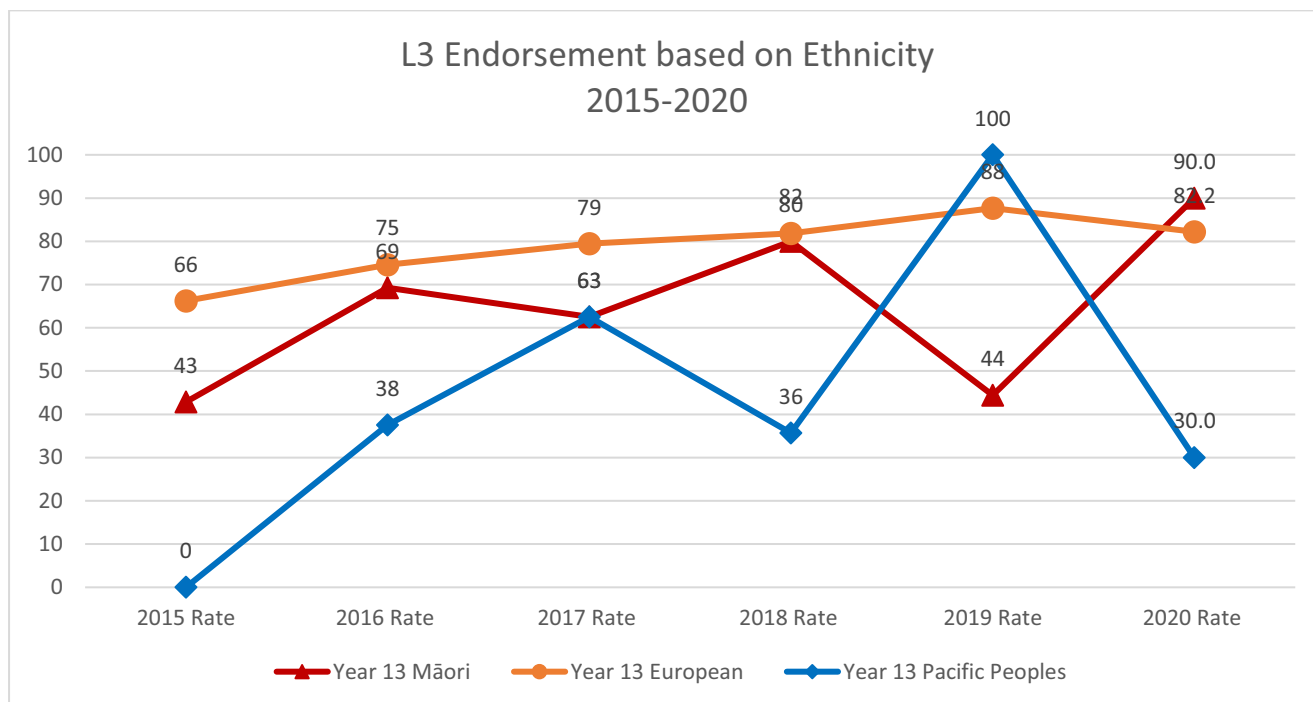
L2 Endorsement comparison for European  
2015-2020



L2 Endorsement comparison for Pasifika  
2015-2020



### Level 3 Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty
Year 13	Māori	7	13	8	5	9	10
Year 13	European	77	63	73	77	73	73
Year 13	Pacific Peoples	2	8	8	14	3	10

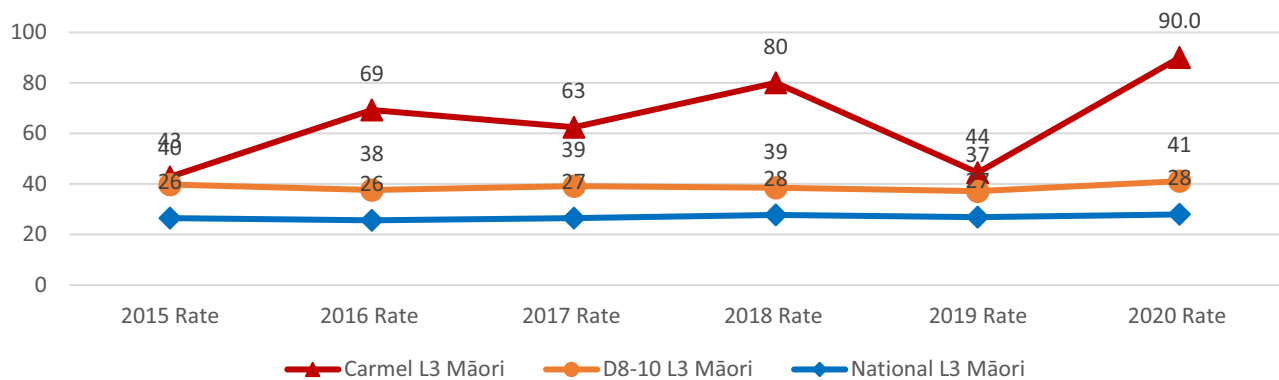
The actual number of Māori (L3 = 10) and Pasifika (L3 = 10) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

90% (9 out of 10) of our Māori students gained endorsement at L3. Similar schools' endorsement rate was 41% which shows a difference of 49%. Nationally, the difference is 62%.

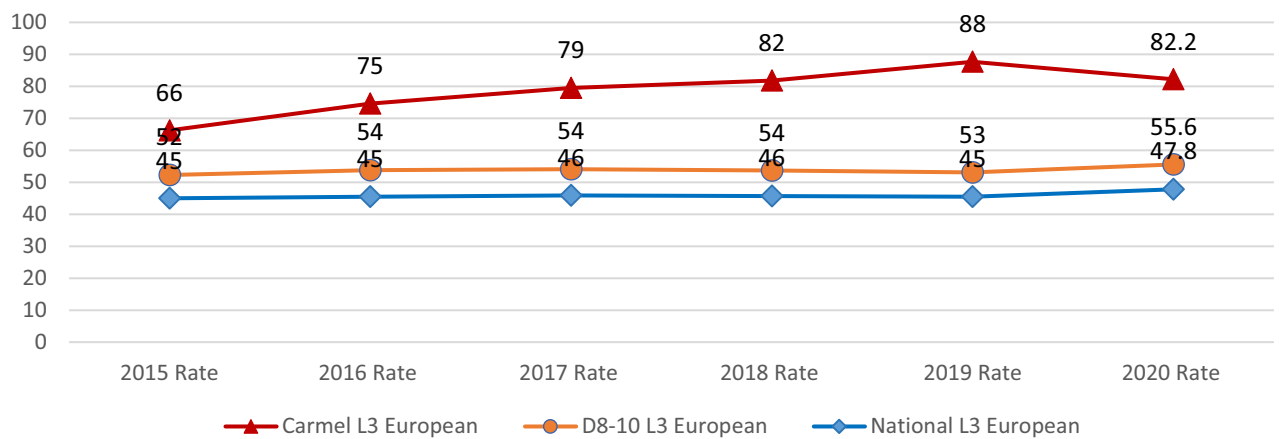
30% (3 out of 10) of our Pasifika students gained endorsement. Similar schools' endorsement rate was 34%. Nationally, the difference is 7%.

**Next steps:** continue to review the learning programmes for our Pasifika students to ensure they have learning programmes that enable them to gain endorsement.

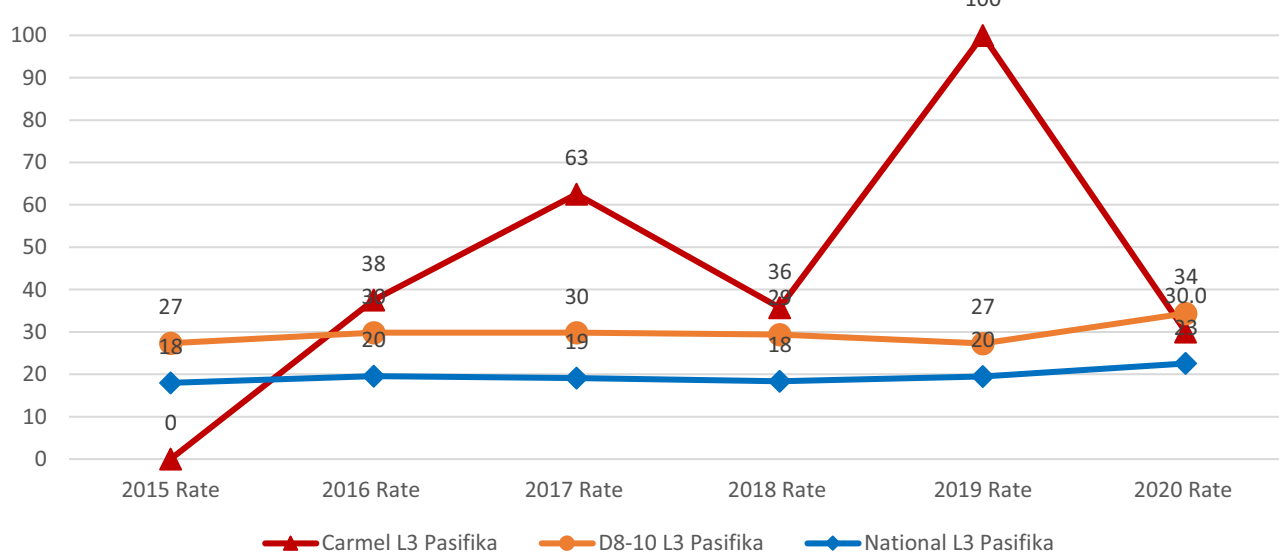
L3 Endorsement comparison for Maori  
2015-2020



L3 Endorsement comparison for European  
2015-2020

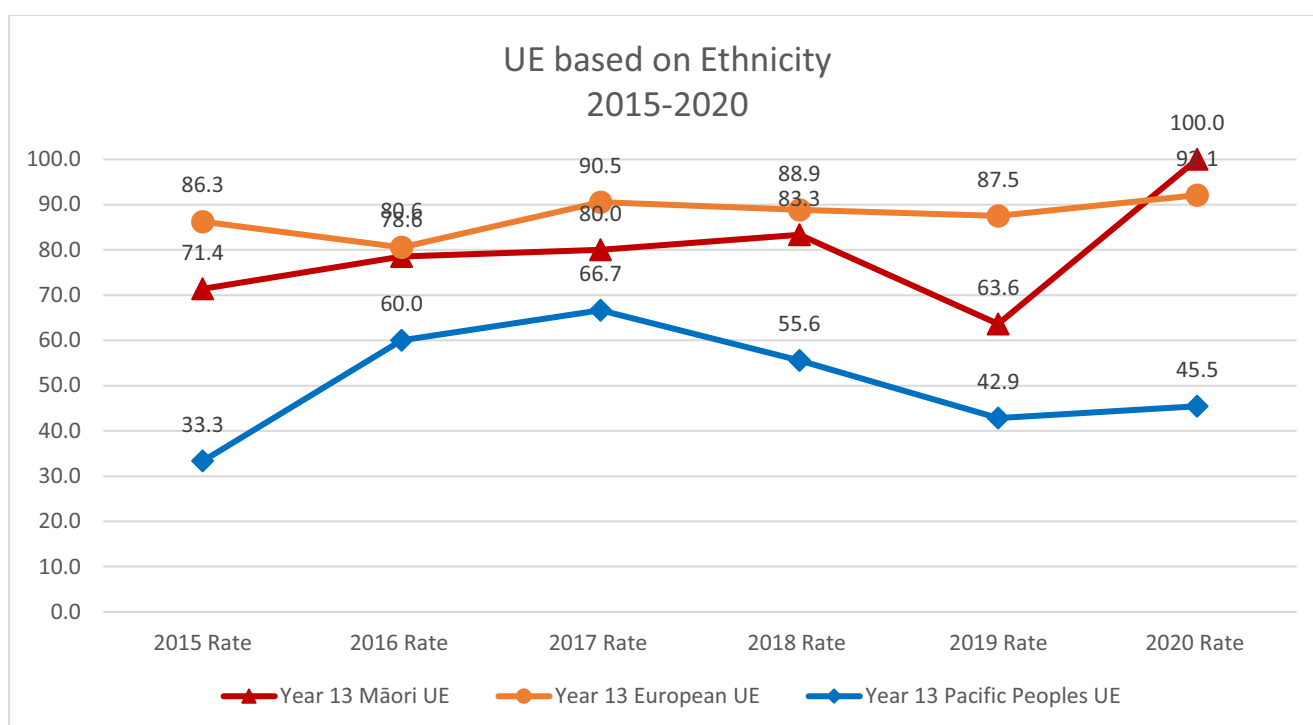


L3 Endorsement comparison for Pasifika  
2015-2020





## UE Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty
Year 13	Māori	5	11	8	5	7	10
Year 13	European	69	58	67	72	70	70
Year 13	Pacific Peoples	1	6	6	10	3	10

The actual number of Māori (L3 = 10) and Pasifika (L3 = 10) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

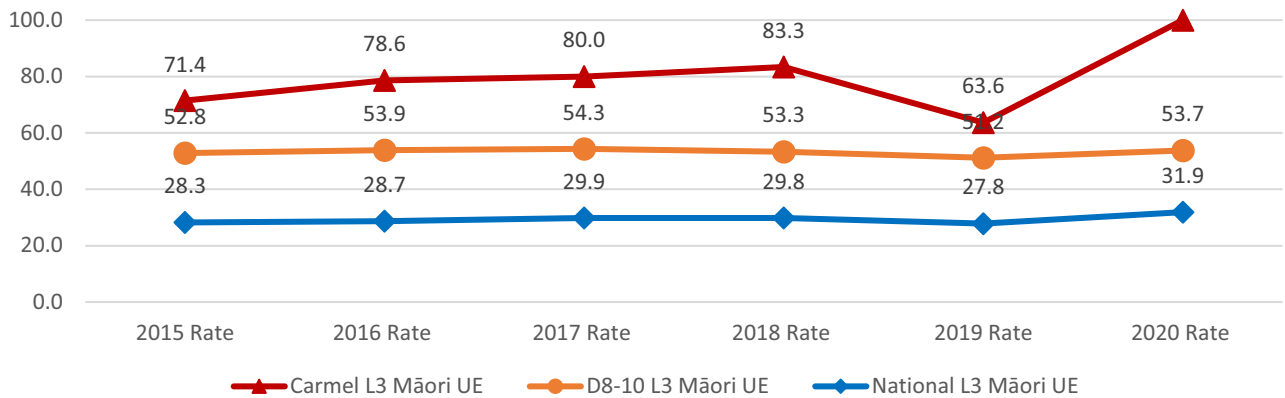
While both Māori and Pasifika UE rates showed an increase in achievement, with 100% of our Māori students gaining UE - an outstanding achievement.

All our Māori students gained UE and half of our Pasifika students (5 out of 10) gained UE. There were 3 Pasifika students who chose not to be enrolled in a UE approved course and 1 who left early to seek employment.

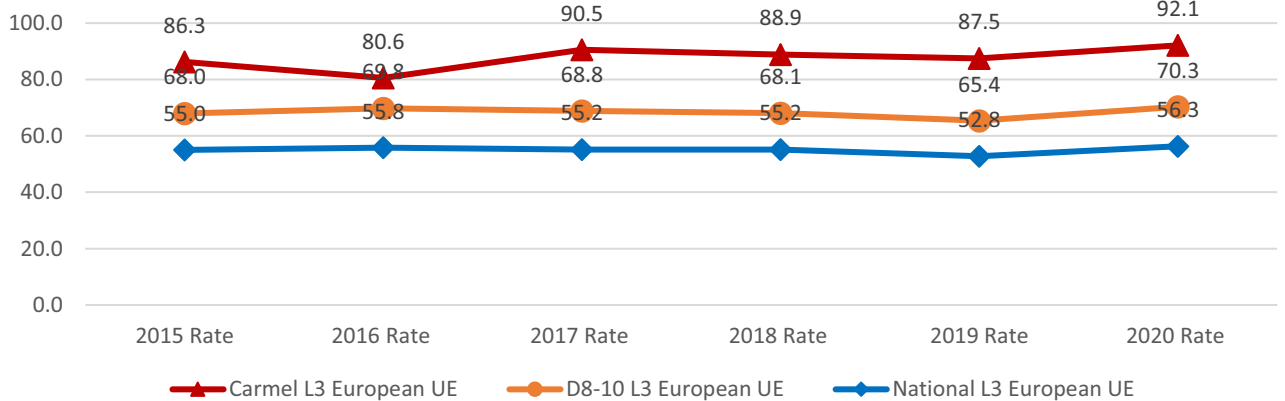
For our Māori students (100%), comparing UE rates with similar D8-10 schools (53.7%), we exceed these by 46.3%. Nationally (31.9%), we exceed this by 68.1%.

For our Pasifika students (45.5%), comparing UE rates with similar D8-10 schools (48.9%), a little below (but, with small numbers, percentages can be misleading). Nationally (31.2%), we exceed this by 14.3%.

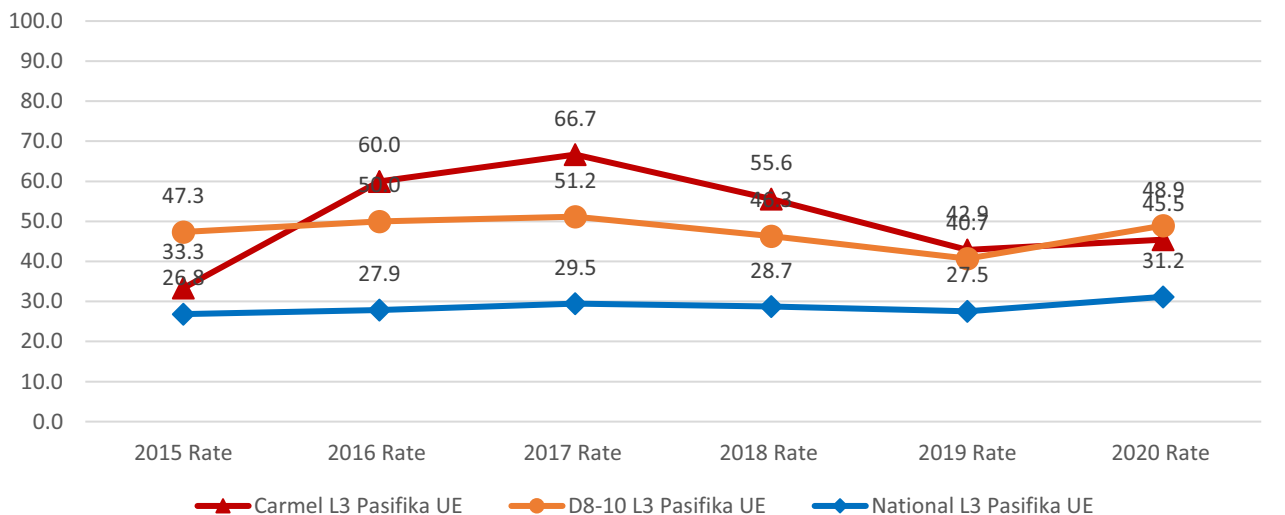
UE comparison for Maori  
2015-2020



UE comparison for European  
2015-2020



UE comparison for Pasifika  
2015-2020



# CARMEL COLLEGE



**CARMEL COLLEGE**

**STATEMENT ON KIWISPORT FUNDING**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$20,437.73 (excluding GST).

The funding was supplemented by the school and spent on extra equipment, uniforms, assistance with transport and coaching training.