

# CARMEL COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Julie Scott	Chair Person	Appointed	2022
Christine Allen	Principal	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
Julia Rofaeil	Student Rep	Elected	T3 2021
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 2021

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# Carmel College

## Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Julie Scott

Full Name of Presiding Member



Signature of Presiding Member

6th July 2022

Date:

Christine Allen

Full Name of Principal



Signature of Principal

6th July 2022

Date:

# Carmel College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	11,072,164	11,416,956	12,127,862
Locally Raised Funds	3	1,037,609	913,495	1,266,024
Interest Income		30,548	56,004	63,751
International Students	4	337,307	370,964	574,294
		12,477,628	12,757,419	14,031,931
<b>Expenses</b>				
Locally Raised Funds	3	319,802	-	580,357
International Students	4	75,620	75,620	117,575
Learning Resources	5	7,130,424	6,625,354	7,080,139
Administration	6	782,112	962,239	739,933
Finance		9,570	7,392	12,093
Property	7	3,714,907	5,059,468	5,023,945
Depreciation	11	193,614	189,996	197,862
		12,226,049	12,920,069	13,751,904
<b>Net Surplus / (Deficit) for the year</b>		251,579	(162,650)	280,026
<b>Total Comprehensive Revenue and Expense for the Year</b>		251,579	(162,650)	280,026

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		2,611,326	-	2,331,300
Total comprehensive revenue and expense for the year		251,579	(162,650)	280,026
Capital Contribution from the Ministry of Education				
Contribution - Te Mana Tuhono		103,154	-	-
<b>Equity at 31 December</b>		2,966,059	(162,650)	2,611,326
Retained Earnings		2,966,059	(162,650)	2,611,326
<b>Equity at 31 December</b>		2,966,059	(162,650)	2,611,326

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,172,862	-	292,763
Accounts Receivable	9	531,443	-	493,915
GST Receivable		2,907	-	23,099
Prepayments		50,231	-	50,400
Investments	10	2,221,977	-	3,002,423
		<u>3,979,420</u>	<u>-</u>	<u>3,862,600</u>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	12	732,523	162,650	689,667
Revenue Received in Advance	13	606,480	-	810,341
Provision for Cyclical Maintenance	14	85,021	-	96,717
Finance Lease Liability	15	30,826	-	26,169
Funds held in Trust	16	30,002	-	28,563
		<u>1,484,852</u>	<u>162,650</u>	<u>1,651,457</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>2,494,568</u>	<u>(162,650)</u>	<u>2,211,143</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	764,308	-	704,218
		<u>764,308</u>	<u>-</u>	<u>704,218</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	187,653	-	198,872
Finance Lease Liability	15	105,164	-	105,164
		<u>292,817</u>	<u>-</u>	<u>304,036</u>
<b>Net Assets</b>		<u>2,966,059</u>	<u>(162,650)</u>	<u>2,611,324</u>
<b>Equity</b>		<u>2,966,059</u>	<u>(162,650)</u>	<u>2,611,326</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,830,628	1,692,516	1,848,422
Locally Raised Funds		1,091,607	913,495	1,248,747
International Students		114,220	370,964	108,586
Goods and Services Tax (net)		20,192	-	(5,281)
Payments to Employees		(1,521,515)	(1,743,671)	(1,520,534)
Payments to Suppliers		(1,323,389)	(1,091,920)	(1,607,568)
Interest Paid		(9,570)	(7,392)	(12,093)
Interest Received		41,937	56,004	71,252
Net cash from Operating Activities		244,110	189,996	131,531
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(195,161)	(189,996)	(189,615)
Sale / (Purchase) of Investments		883,600	-	(48,992)
Net cash from / (to) Investing Activities		688,439	(189,996)	(238,607)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(53,887)	-	(56,011)
Funds Administered on Behalf of Third Parties		1,437	-	13,338
Net cash to Financing Activities		(52,450)	-	(42,673)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>880,099</b>	<b>-</b>	<b>(149,749)</b>
Cash and cash equivalents at the beginning of the year	8	292,763	-	442,512
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,172,862</b>	<b>-</b>	<b>292,763</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 2021

#### 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 14.

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

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

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

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

###### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all



the risks and rewards of ownership to the school. 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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

### **c) 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.

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

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

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

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

### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

### **f) 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.

### **g) 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.

#### **h) 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 Proprietor Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **h) 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.

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.



#### **i) 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 as a surplus or deficit.

The reversal of an impairment loss is recognised as a surplus or deficit.

#### **j) 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.

#### **k) Employee Entitlements**

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

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

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

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students 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.

#### **m) 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.

#### **m) 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.

#### **n) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**o) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

**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.

**u) Services received in-kind**

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



## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,645,345	1,582,884	1,609,762
Teachers' Salaries Grants	5,971,658	5,248,440	5,811,510
Use of Land and Buildings Grants	3,267,500	4,476,000	4,476,000
Other MoE Grants	157,397	86,632	96,543
Other Government Grants	30,264	23,000	134,047
	<b>11,072,164</b>	<b>11,416,956</b>	<b>12,127,862</b>

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

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	573	19,004	9,015
Fees for Extra Curricular Activities	394,916	99,716	552,780
Trading	19,508	87,000	79,640
Fundraising & Community Grants	476,880	476,264	474,017
Other Revenue	145,732	231,511	150,572
	<b>1,037,609</b>	<b>913,495</b>	<b>1,266,024</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	319,802	-	580,357
	<b>319,802</b>	<b>-</b>	<b>580,357</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>717,807</b>	<b>913,495</b>	<b>685,667</b>

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	28	25	42
	<b>2021 Actual \$</b>	<b>2021 Budget (Unaudited) \$</b>	<b>2020 Actual \$</b>
<b>Revenue</b>			
International Student Fees	337,307	370,964	574,294
<b>Expenses</b>			
Student Recruitment	-	-	3,113
Employee Benefit - Salaries	75,620	75,620	114,462
Other Expenses	-	-	-
	<b>75,620</b>	<b>75,620</b>	<b>117,575</b>
<b>Surplus/ (Deficit) for the year International Students</b>	<b>261,687</b>	<b>295,344</b>	<b>456,719</b>

## 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	248,554	309,560	262,316
Equipment Repairs	-	-	-
Information and Communication Technology	176,136	204,224	167,582
Library Resources	-	-	-
Employee Benefits - Salaries	6,648,192	6,052,962	6,615,565
Staff Development	57,542	58,608	34,676
	<u>7,130,424</u>	<u>6,625,354</u>	<u>7,080,139</u>

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,386	8,496	8,352
Board Fees	4,765	6,250	5,755
Board Expenses	627	10,996	1,696
Communication	9,991	17,004	16,462
Other	65,896	79,696	65,506
Employee Benefits - Salaries	596,183	764,549	568,284
Insurance	18,006	13,500	14,132
Service Providers, Contractors and Consultancy	77,258	61,748	59,746
	<u>782,112</u>	<u>962,239</u>	<u>739,933</u>

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	10,934	20,004	19,007
Consultancy and Contract Services	128,354	143,592	105,593
Cyclical Maintenance Provision	23,363	102,000	136,267
Grounds	13,603	21,156	13,412
Heat, Light and Water	101,174	97,440	86,154
Repairs and Maintenance	54,370	82,992	75,588
Use of Land and Buildings	3,267,500	4,476,000	4,476,000
Security	13,899	17,304	15,825
Employee Benefits - Salaries	101,710	98,980	96,099
	<u>3,714,907</u>	<u>5,059,468</u>	<u>5,023,945</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	354,648	-	292,763
Short-term Bank Deposits	818,214	-	
Cash and cash equivalents for Statement of Cash Flows	<u>1,172,862</u>	<u>-</u>	<u>292,763</u>

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

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	22,388	-	16,226
Interest Receivable	5,241	-	16,630
Teacher Salaries Grant Receivable	503,814	-	461,059
	<u>531,443</u>	<u>-</u>	<u>493,915</u>
Receivables from Exchange Transactions	27,629	-	32,856
Receivables from Non-Exchange Transactions	503,814	-	461,059
	<u>531,443</u>	<u>-</u>	<u>493,915</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	2,221,977	-	3,002,423
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>2,221,977</u>	<u>-</u>	<u>3,002,423</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2021</b>						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Artwork	83,500	-	-	-	-	83,500
Furniture and Equipment	340,000	14,461	-	-	(96,275)	258,186
Information and Communication Technology	91,138	112,694	-	-	(30,285)	173,547
Motor Vehicles	49,978	54,073	(4,117)	-	(9,627)	90,307
Textbooks	18,954	11,958	-	-	(9,161)	21,751
Leased Assets	71,149	58,544	-	-	(41,317)	88,376
Library Resources	49,499	11,266	(5,175)	-	(6,949)	48,641
<b>Balance at 31 December 2021</b>	<b>704,218</b>	<b>262,996</b>	<b>(9,292)</b>	<b>-</b>	<b>(193,614)</b>	<b>764,308</b>

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Artwork	83,500	-	83,500	83,500	-	83,500
Furniture and Equipment	1,749,816	(1,491,630)	258,186	1,735,358	(1,395,358)	340,000
Information and Communication Technology	1,146,493	(972,946)	173,547	1,033,800	(942,662)	91,138
Motor Vehicles	139,324	(49,017)	90,307	116,129	(66,151)	49,978
Textbooks	561,561	(539,810)	21,751	549,602	(530,648)	18,954
Leased Assets	220,008	(131,632)	88,376	161,464	(90,315)	71,149
Library Resources	155,873	(107,232)	48,641	161,492	(111,993)	49,499
<b>Balance at 31 December</b>	<b>4,056,575</b>	<b>(3,292,267)</b>	<b>764,308</b>	<b>3,841,345</b>	<b>(3,137,127)</b>	<b>704,218</b>

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	141,618	162,650	108,601
Employee Entitlements - Salaries	514,072	-	518,504
Employee Entitlements - Leave Accrual	76,833	-	62,562
	<b>732,523</b>	<b>162,650</b>	<b>689,667</b>
Payables for Exchange Transactions	732,523	162,650	689,667
	<b>732,523</b>	<b>162,650</b>	<b>689,667</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	46,559	-	48,937
International Student Fees in Advance	333,122	-	556,209
Other revenue in Advance	226,799	-	205,193
	<u>606,480</u>	<u>-</u>	<u>810,339</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	295,589	295,589	270,314
Increase to the Provision During the Year	23,363	102,000	136,267
Use of the Provision During the Year	(46,278)	-	(110,992)
Provision at the End of the Year	<u>272,674</u>	<u>397,589</u>	<u>295,589</u>
Cyclical Maintenance - Current	85,021	-	96,717
Cyclical Maintenance - Term	187,653	-	198,872
	<u>272,674</u>	<u>-</u>	<u>295,589</u>

### 15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	30,826	-	26,169
Later than One Year and no Later than Five Years	105,164	-	105,164
	<u>135,990</u>	<u>-</u>	<u>131,333</u>
<b>Represented by</b>			
Finance lease liability - Current	30,826	-	26,169
Finance lease liability - Term	105,164	-	105,164
	<u>135,990</u>	<u>-</u>	<u>131,333</u>

## 16. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	30,002	-	28,565
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>30,002</u>	<u>-</u>	<u>28,565</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.

## 17. 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 \$1,381,955 (2020: \$1,319,144). 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, (2020: \$27,384).

## 18. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,765	5,755
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	2,834,883	2,533,839
Full-time equivalent members	24	24
Total key management personnel remuneration	2,839,648	2,539,594

There are **10** members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (**7 members**) and Property (**7 members**) that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	190-200
Benefits and Other Emoluments	0-5	0-5

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	16.00	14.00
110-120	1.00	1.00
120-130	1.00	2.00
130-140	1	1
	19.00	18.00

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

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: NIL)

### (b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

#### (a) Property Management Company - Watershed;

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

2021 Actual \$	2020 Actual \$
40,236	40,236
-	-
-	-
<u>40,236</u>	<u>40,236</u>



## 22. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	1,172,862	-	292,763
Receivables	531,443	-	493,915
Investments - Term Deposits	2,221,977	-	3,002,423
Total Financial assets measured at amortised cost	<u>3,926,282</u>	<u>-</u>	<u>3,789,101</u>

### Financial liabilities measured at amortised cost

Payables	732,523	162,650	689,667
Borrowings - Loans	-	-	-
Finance Leases	135,990	-	131,333
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>868,513</u>	<u>162,650</u>	<u>821,000</u>

## 23. Events After Balance Date

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

## **24. COVID 19 Pandemic on going implications"**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### **Reduction in International students**

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF CARMEL COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021, 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 2021; 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 6 June 2022. 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*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 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance Report and 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: 1 March, 2022

# Carmel College - 035

Analysis of Variance for 2021 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.

We used e-asTTle as our baseline for Y7-10 and in 2021, we used this as a measure for cohort learning progression.

**Senior academic target:**

1. L1, L2 and L3 Target: that 100% of the 2022 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.

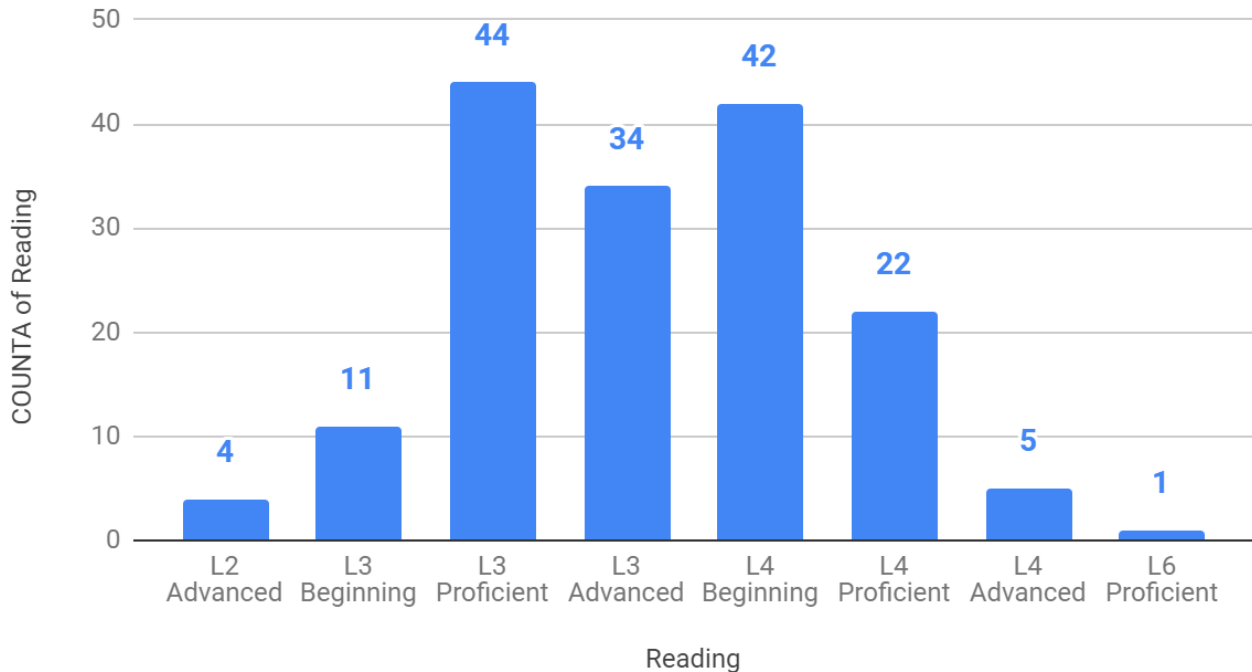
B = Beginning P = Proficient A = Advanced	Year 6 (EOY)	Year 7 (EOY)	Year 8 (EOY)	Year 9 (EOY)	Year 10 (EOY)	Implications for NCEA Year 11
Working Well above	4P +	4A +	5B +	5A +	6 +	
Working Above	4B	4P	4A - above	5P above	5A above	
By the end of the year students should have...	Mastered Level 3 3P - 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 2021 Beginning of Year data

As this was the beginning of the year, we take the e-asTTle score as what would be expected for Y6 EOY as our baseline.

### Reading for Y7 2021



Y7 Reading BOY	
Below	9.20%
At	47.85%
Above	42.94%

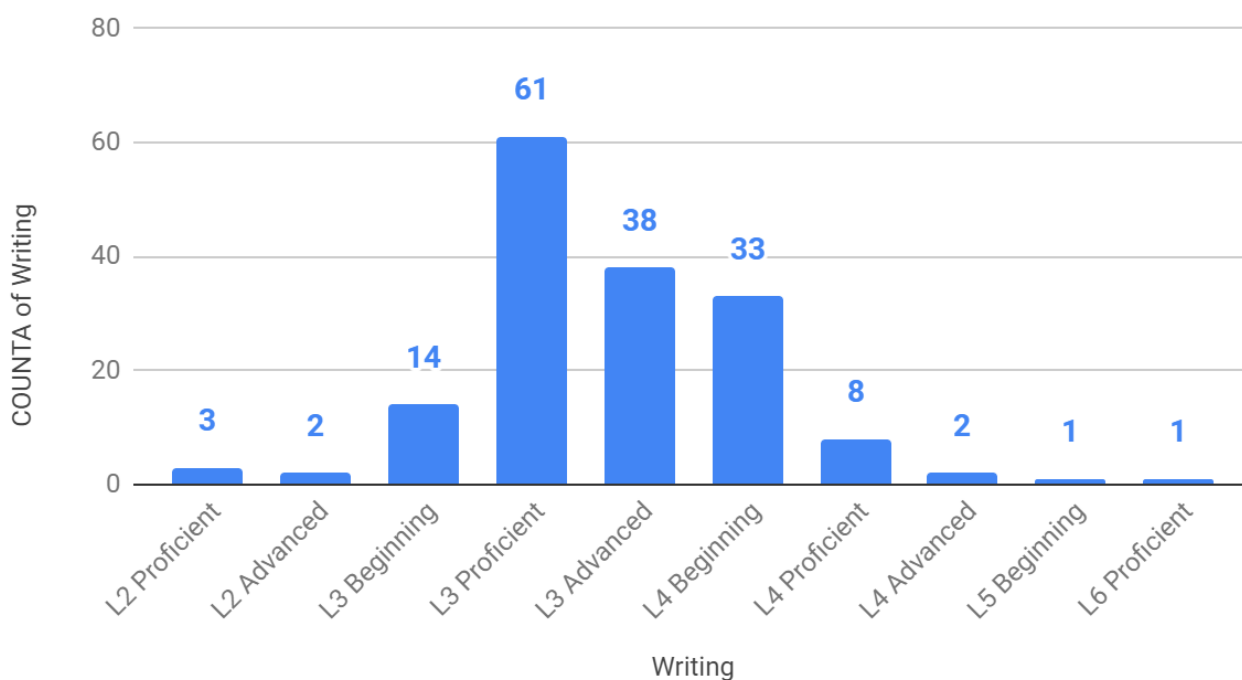
#### Reading Comment for BOY:

There are 15 (9.2%) students who are below the expected reading level for Y7. Nearly half the students (47.85%) are at the expected level and 42.94% are above the expected level.

#### Reading Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Writing for Y7 2021



Y7 Writing BOY	
Below	11.66%
At	60.74%
Above	27.61%

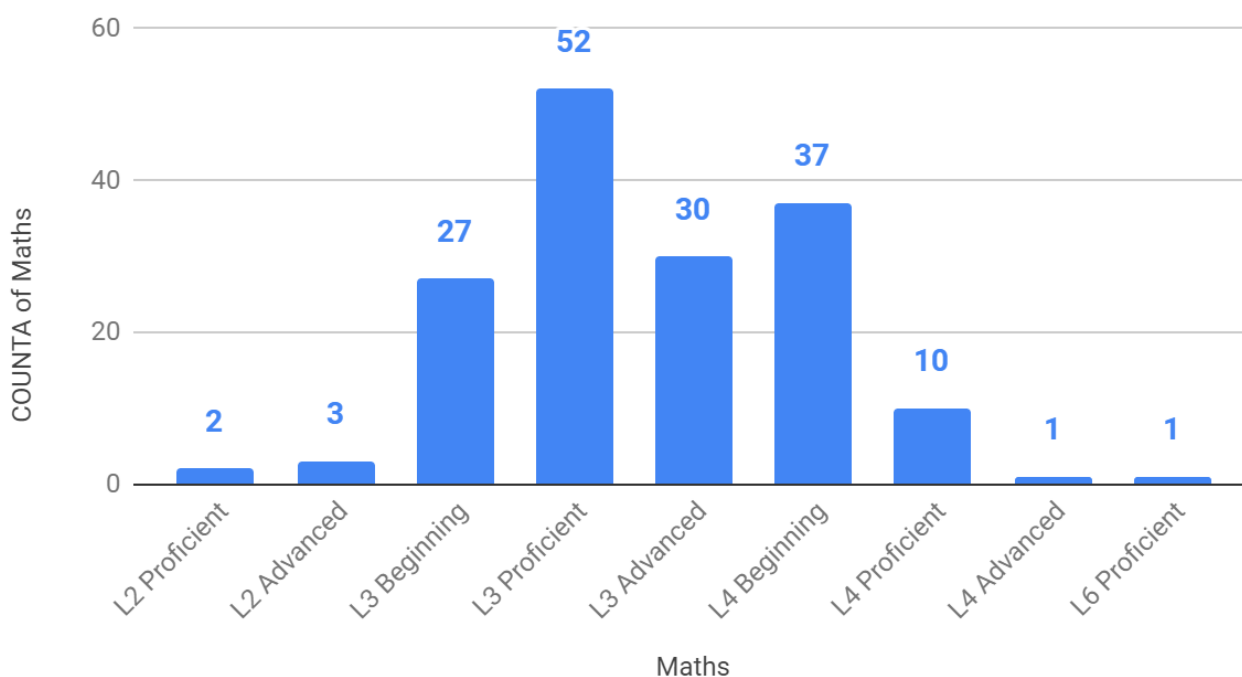
### Writing Comment for BOY:

There are 19 (11.66%) students who are below the expected reading level for Y7. Well over half the students (60.74%) are at the expected level and nearly a third (27.61%) are above the expected level.

### Writing Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Maths for Y7 2021



Y7 Maths BOY	
Below	19.63%
At	50.31%
Above	30.06%

### Maths Comment for BOY:

There are 32 (19.63%) students who are below the expected reading level for Y7. Half the students (50.31%) are at the expected level and a third (30.06%) are above the expected level.

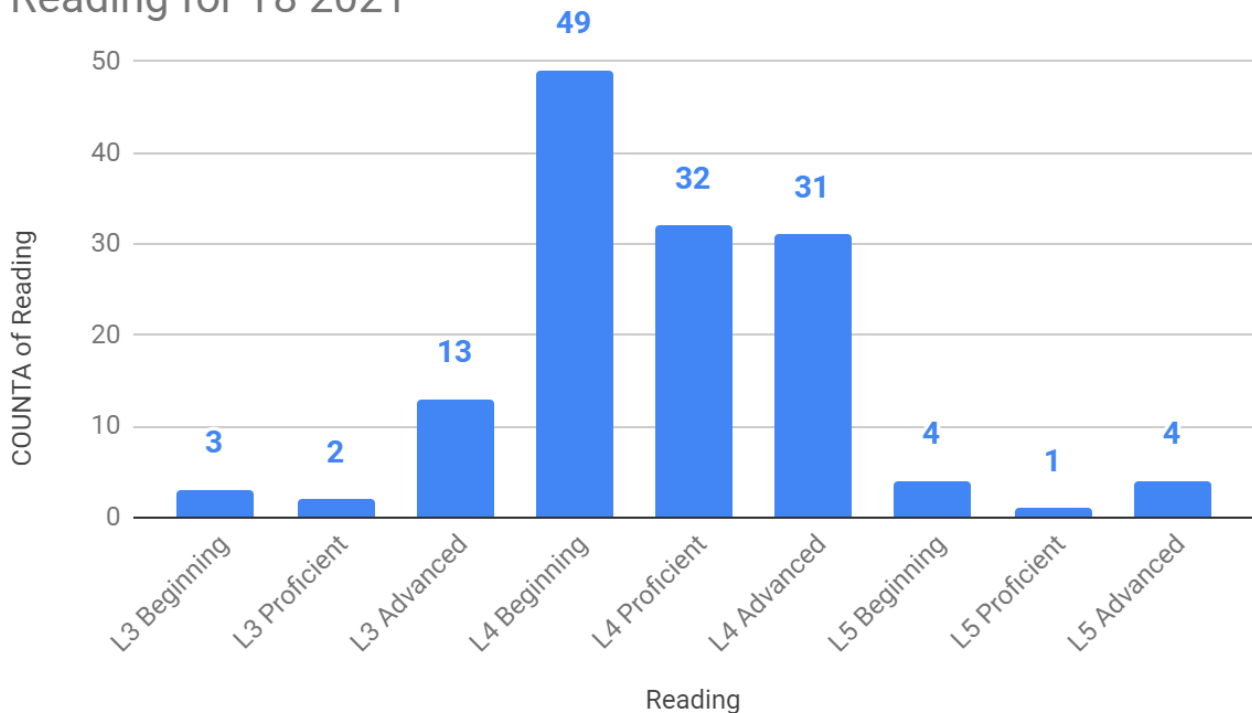
### Maths Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Year 8 e-asTTle 2021 Beginning of Year data

As this was the beginning of the year, we take the e-asTTle score as what would be expected for Y7 EOY as our baseline.

### Reading for Y8 2021



Y8 Reading BOY	
Below	12.95%
At	35.25%
Above	51.80%

### Reading Comment for BOY:

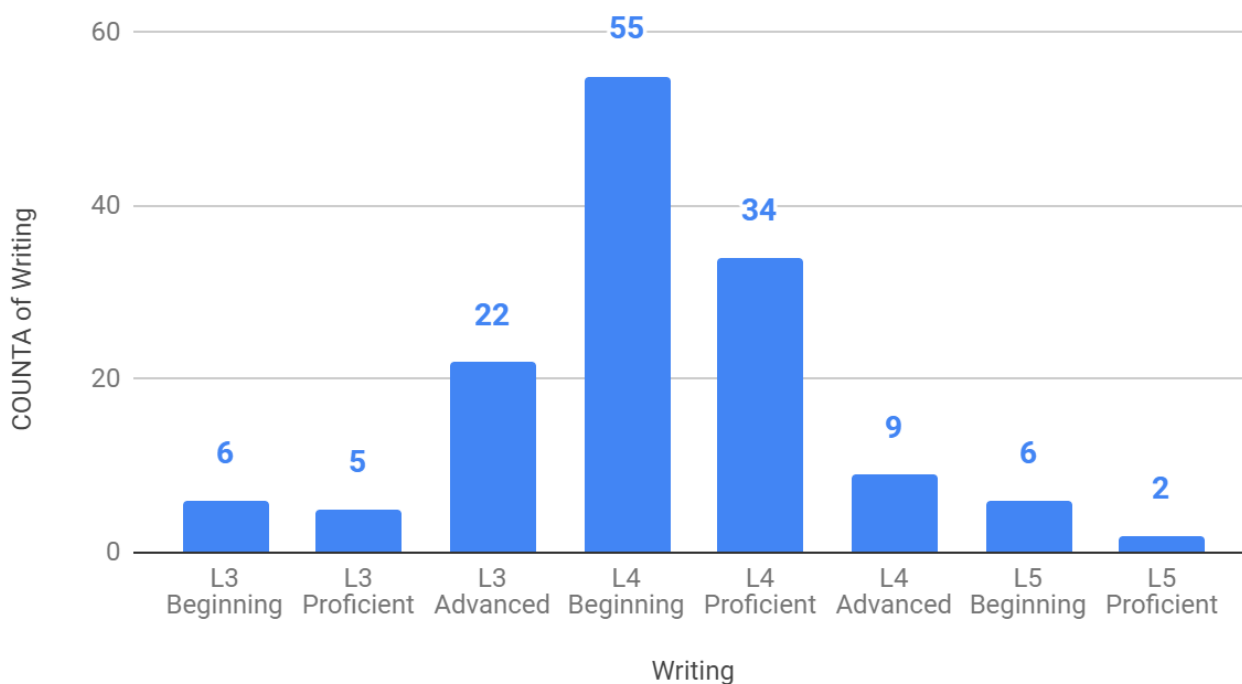
There are 18 (12.95%) students who are below the expected reading level for Y8. Over a third of the students (35.25%) are at the expected level and over half (51.80%) are above the expected level.

### Reading Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.



## Writing for Y8 2021



Y8 Writing BOY	
Below	23.74%
At	39.57%
Above	36.69%

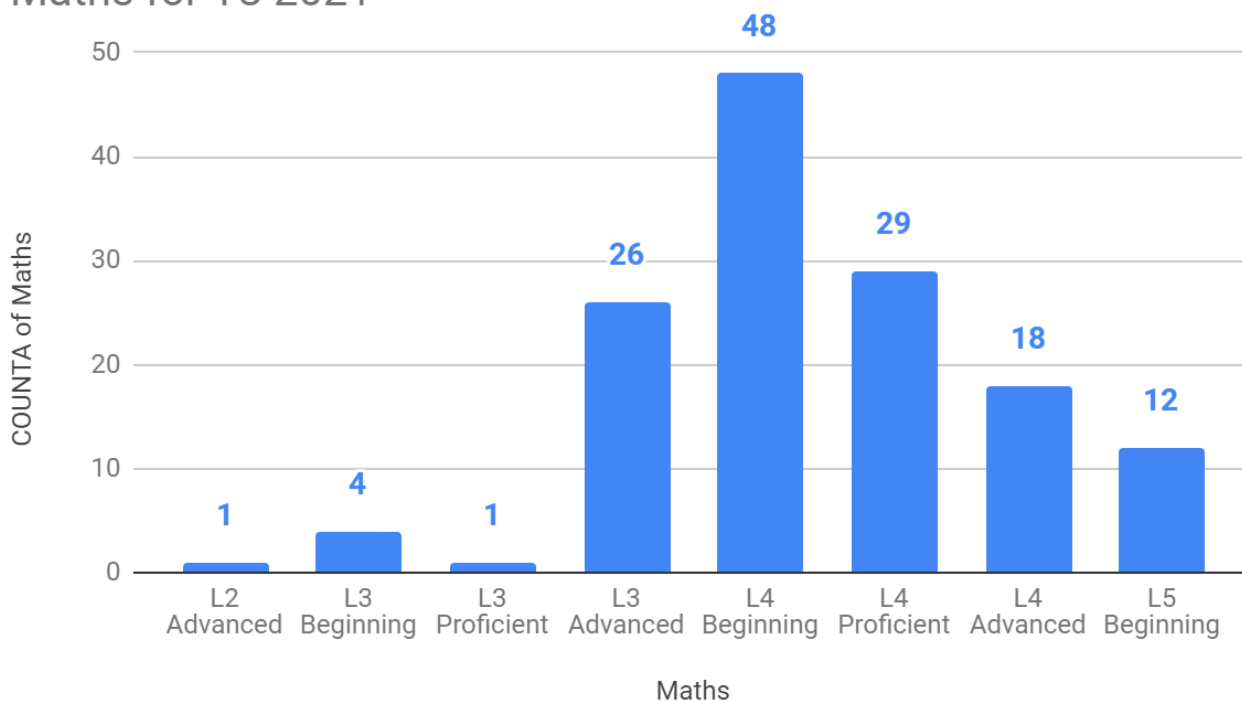
### Writing Comment for BOY:

There are 33 (23.74%) students who are below the expected reading level for Y8. Well over a third of the students (39.57%) are at the expected level and again, over a third (36.69%) are above the expected level.

### Writing Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Maths for Y8 2021



Y8 Maths BOY	
Below	23.02%
At	34.53%
Above	42.45%

### Maths Comment for BOY:

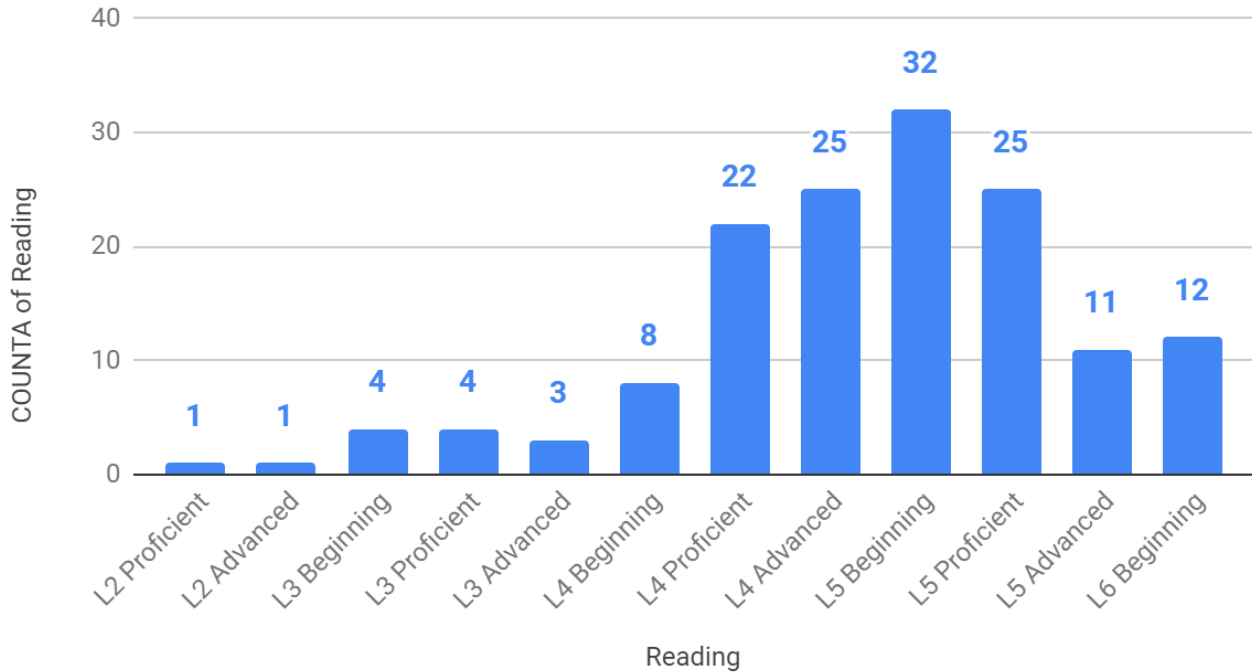
There are 32 (23.02%) students who are below the expected reading level for Y8. Over a third of the students (34.53%) are at the expected level and 42.45% are above the expected level.

### Maths Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Year 9 e-asTTle 2021 Beginning of Year data

### Reading for Y9 2021



Y9 Reading BOY	
Below	14.19%
At	31.76%
Above	54.05%

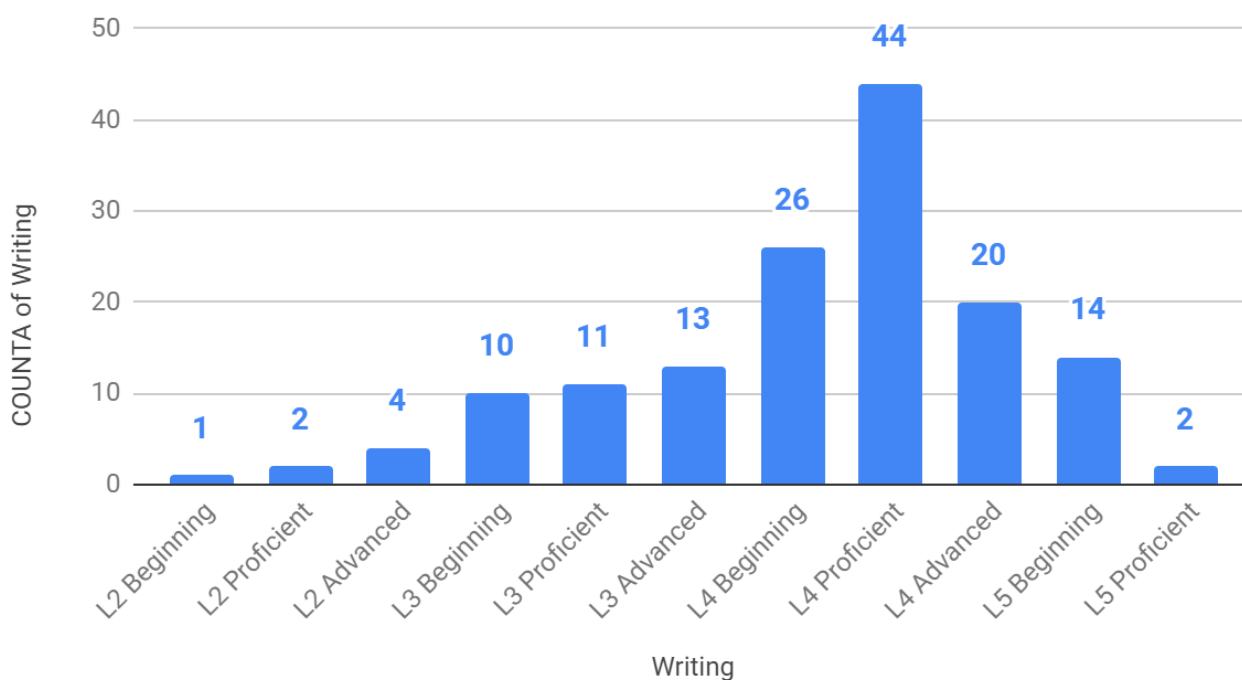
#### Reading Comment BOY:

The vast majority of students were At or Above 127 (81.85%) the expected level for Reading in Y9. There were only 21 (14.19%) who were below the expected level when they started in Y9.

#### Reading Comment EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Writing for Y9 2021



Y9 Writing BOY	
Below	45.58%
At	43.54%
Above	10.88%

### Writing Comment for BOY:

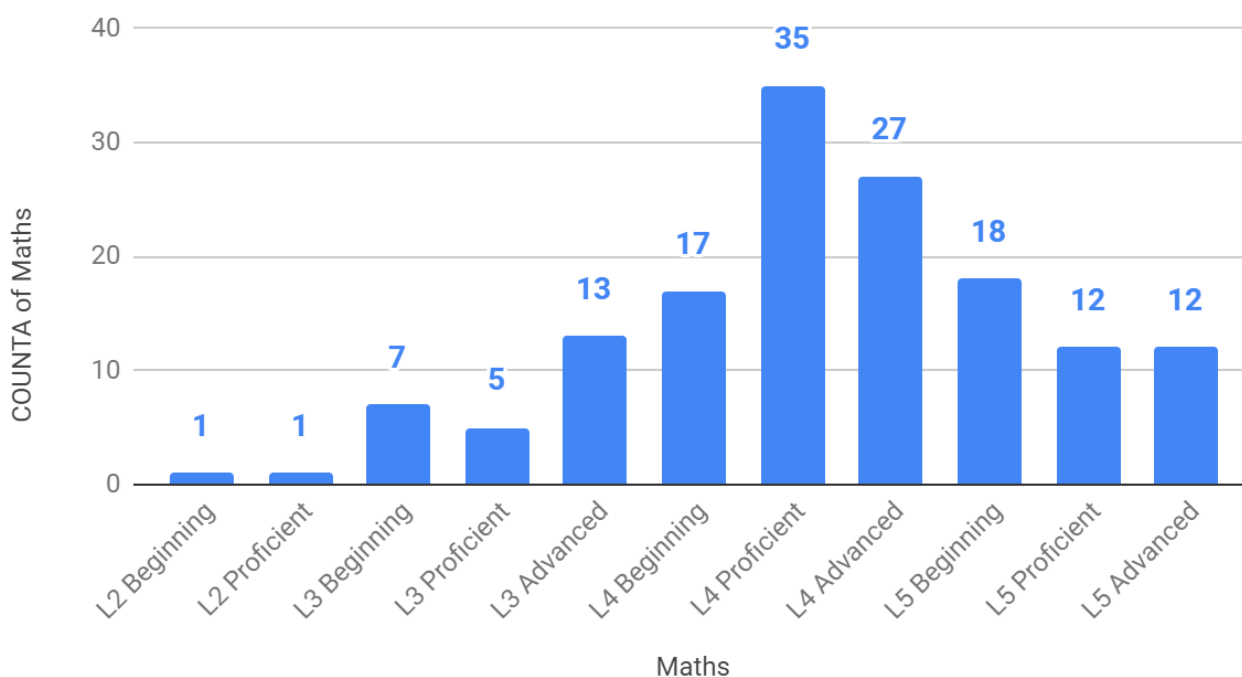
There were more than half of the students who either At or Above the expected level for writing - 80 (54.42%) students. Just under half of the students - 67 (45.58%) - were Below the level for writing.

### Writing Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.



## Maths for Y9 2021



Y9 Maths BOY	
Below	29.73%
At	41.89%
Above	28.38%

### Maths Comment BOY:

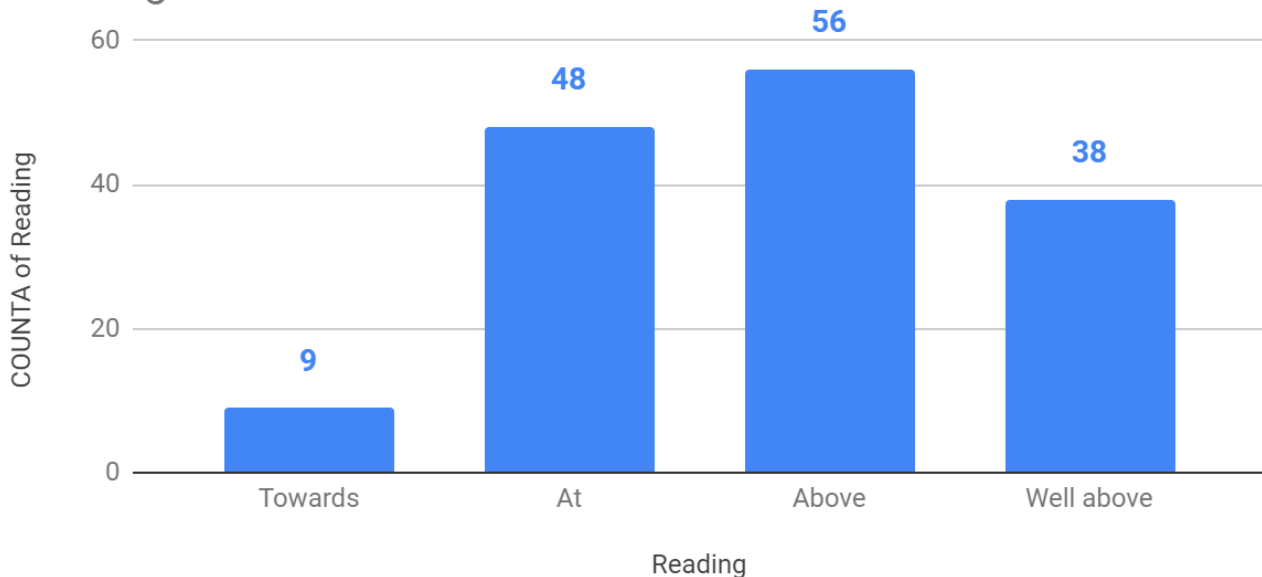
The vast majority of students are working At or Above the expected curriculum level for Y10 Maths - 104 (70.27%). Just under a third - 44 (29.73%) - are working below the expected Maths level.

### Maths Comment EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Year 10 e-asTTle 2021 Beginning of Year data

### Reading for Y10 2021



Y10 Reading BOY	
Below	5.96%
At	31.79%
Above	62.25%

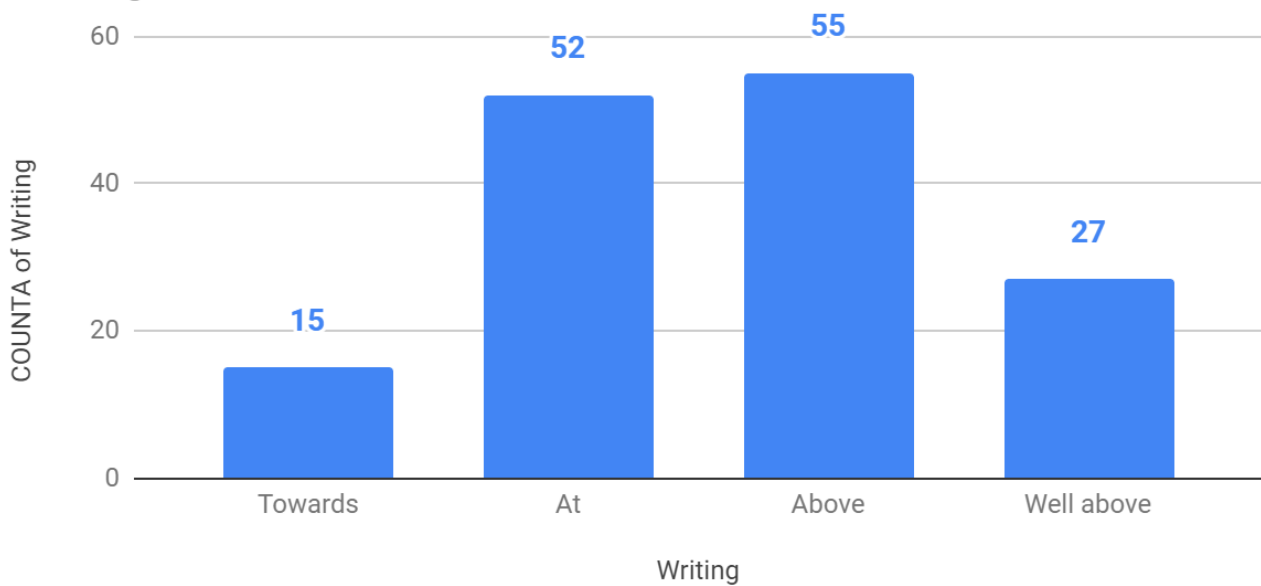
#### **Reading Comment BOY:**

Most of the students are working At or Above the Reading level expected for Year 10 students - 142 (94.04%). There very few students who are working one year below the expected level for Year 10 Reading - 9 (5.96%).

#### **Reading Comment EOY:**

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Writing for Y10 2021



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Y10 Writing BOY	
Below	10.07%
At	34.90%
Above	55.03%

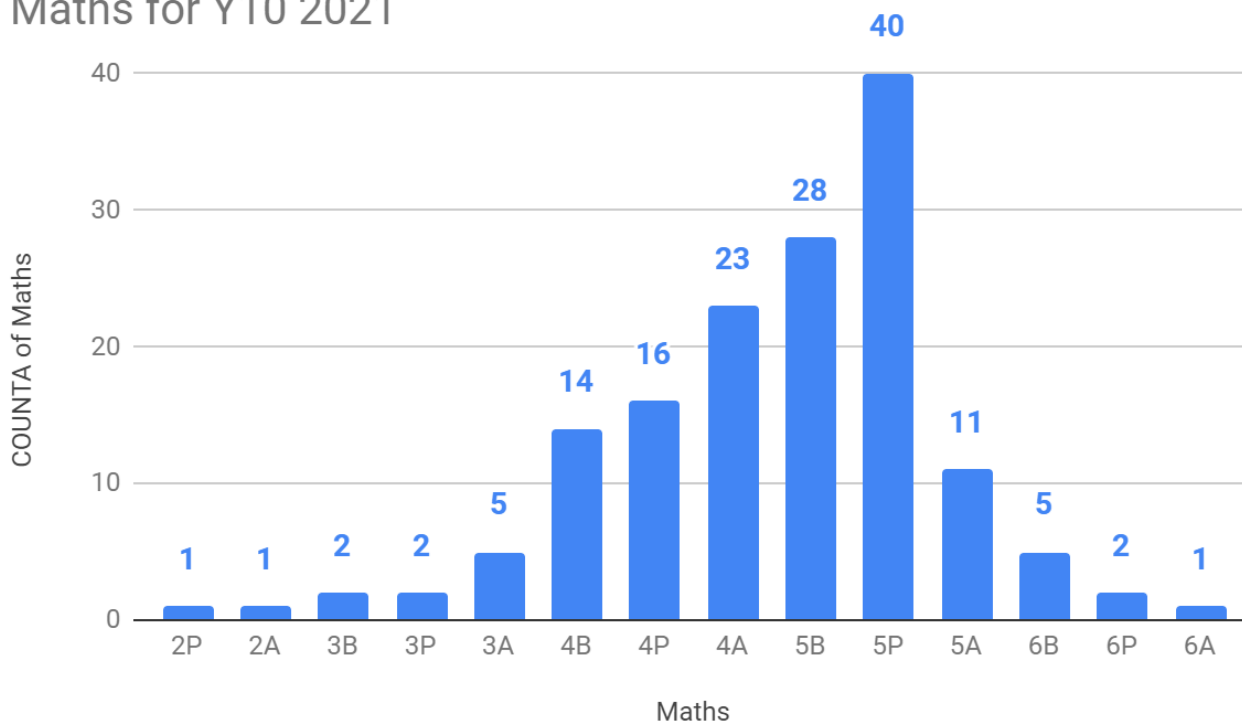
### Writing Comment for BOY:

The vast majority - 134 (89.93%) - students who are At or Above the expected writing level for Y10. Very few of the students - 15 (10.07%) - are Below the expected level.

### Writing Comment for EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.

## Maths for Y10 2021



Y10 Maths BOY	
Below	42.38%
At	18.54%
Above	39.07%

### Maths Comment BOY:

The majority of students are working At or Above - 87 (57.61%) the level expected for Year 10 Maths students. Under half of the students - 64 (42.38%) are working Below the expected Y10 level.

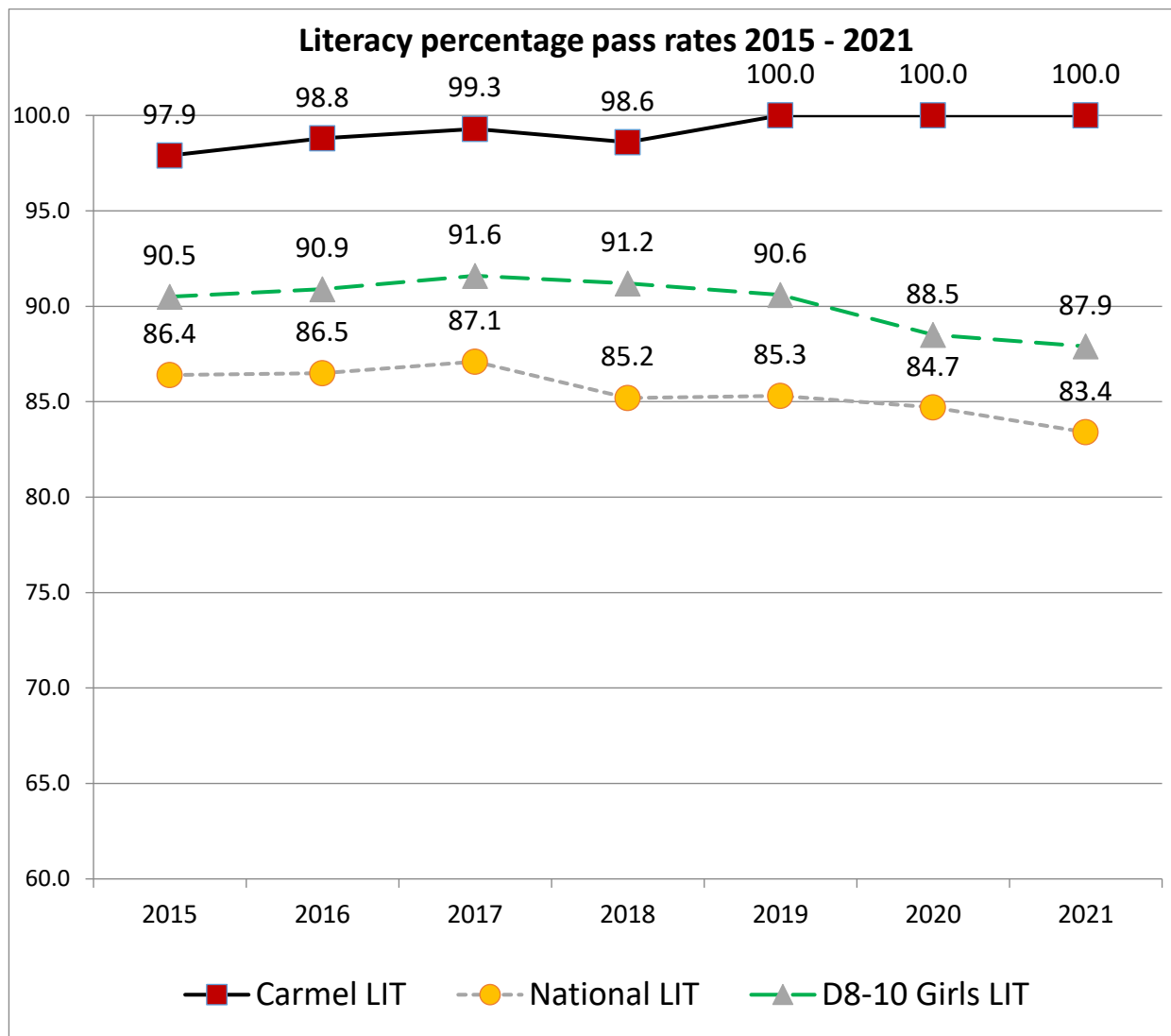
### Maths Comment EOY:

Unfortunately, due to extended lock downs in 2021 and only being onsite for learning for half of the year, no end of year testing was done for these students.



### NCEA results for 2021:

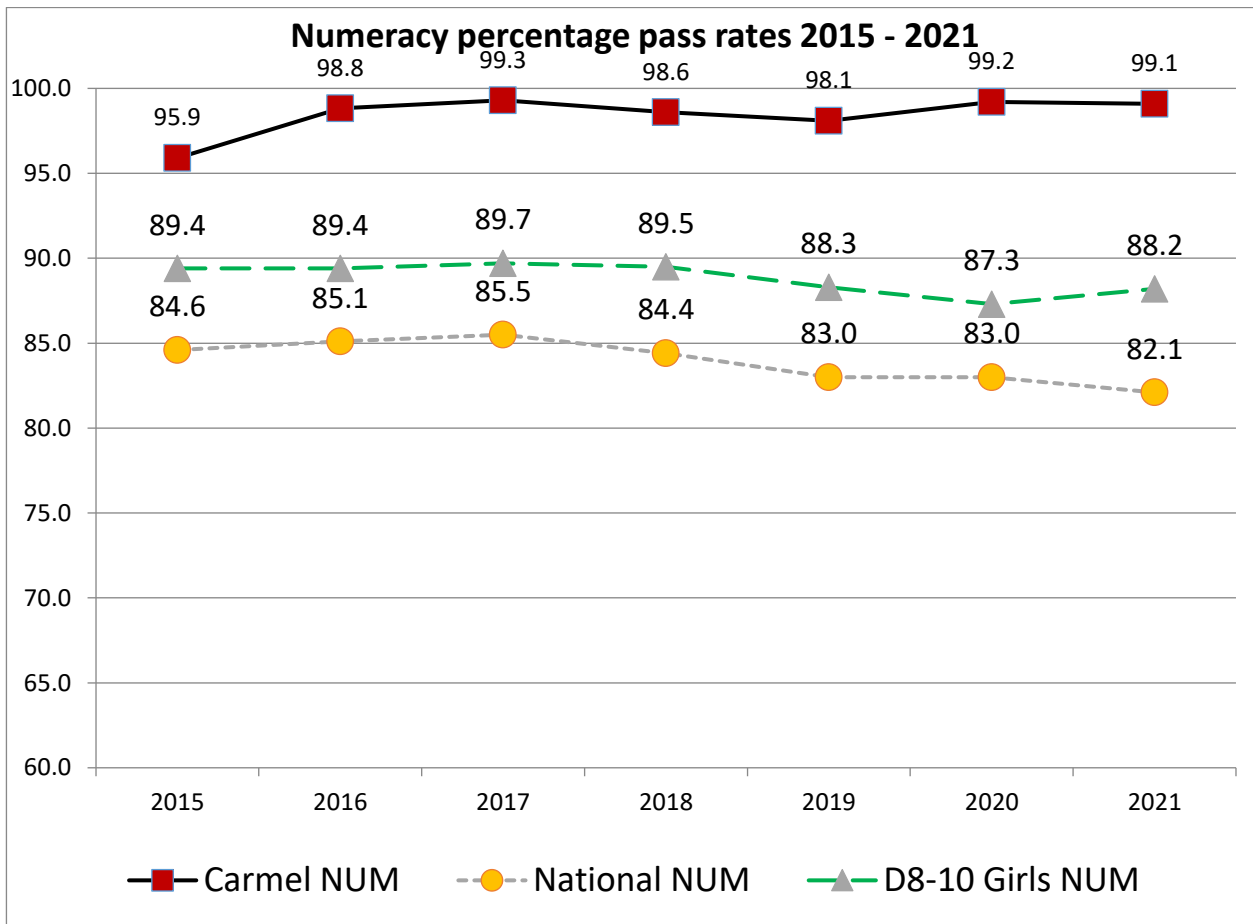
	2015	2016	2017	2018	2019	2020	2021
Carmel LIT	97.9	98.8	99.3	98.6	100.0	100.0	100.0
National LIT	86.4	86.5	87.1	85.2	85.3	84.7	83.4
D8-10 Girls LIT	90.5	90.9	91.6	91.2	90.6	88.5	87.9



**Literacy:** Carmel has continued to maintain very high levels of literacy attainment. We have achieved a 100% literacy pass rate for the past three years. This makes it the sixth 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 a downward trend in literacy rates. When compared to similar schools (D8-10: 87.9%) are 12.1% higher and when compared to national pass rates, (83.4%), Carmel is 16.6% higher.

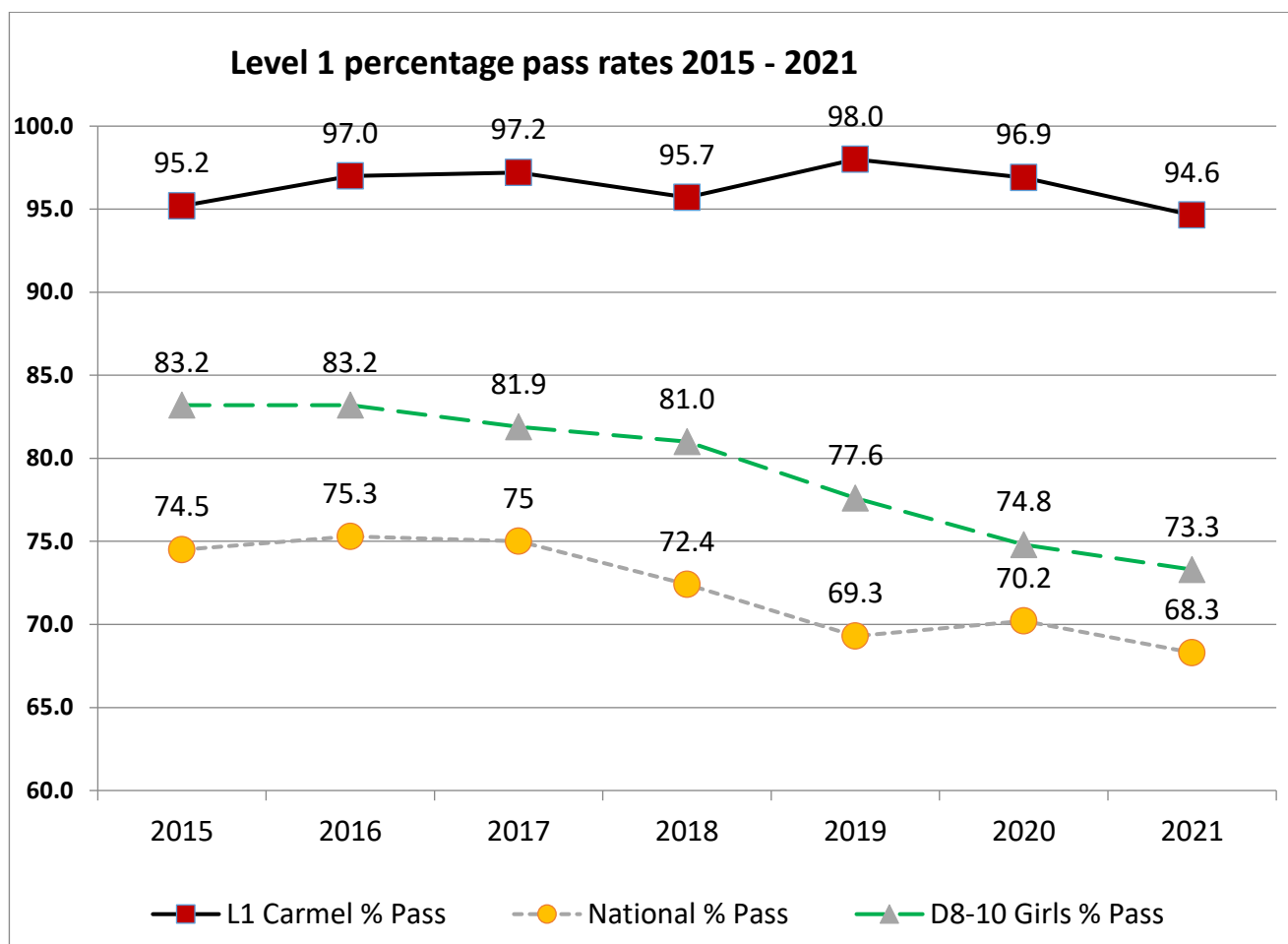
	2015	2016	2017	2018	2019	2020	2021
<b>Carmel NUM</b>	<b>95.9</b>	<b>98.8</b>	<b>99.3</b>	<b>98.6</b>	<b>98.1</b>	<b>99.2</b>	<b>99.1</b>
<b>National NUM</b>	84.6	85.1	85.5	84.4	83.0	83.0	82.1
<b>D8-10 Girls NUM</b>	89.4	89.4	89.7	89.5	88.3	87.3	88.2



**Numeracy:** Again, Carmel has continued to maintain very high levels of numeracy attainment - 99.1%. This is one student who did not get numeracy. This the sixth consecutive year that the pass rate has been above 98%.

Our numeracy rates, when compared to similar schools (D8-10: 88.2%) are 10.2% higher and when compared to national pass rates, (82.1%), Carmel is 17.0% higher.

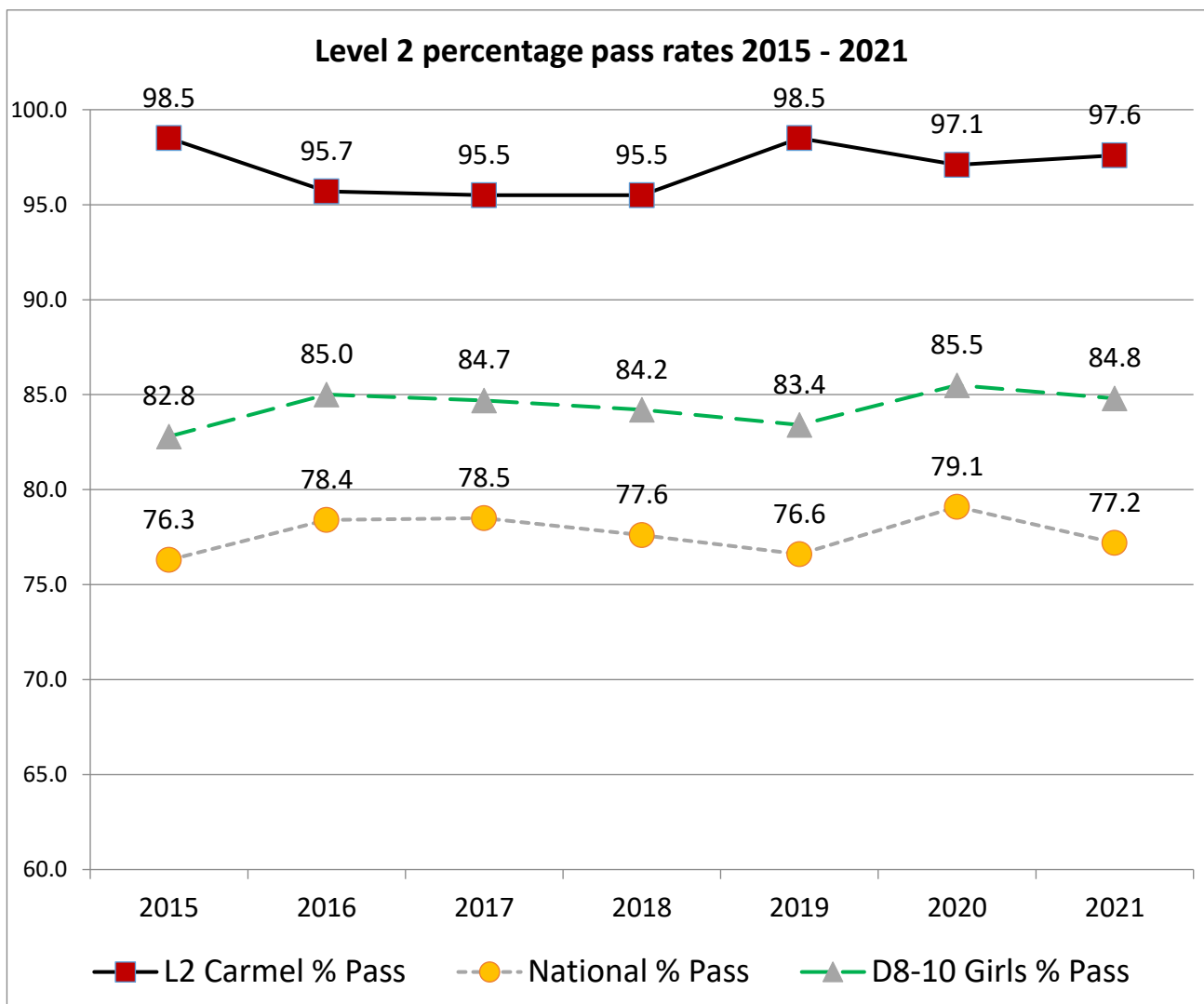
	2015	2016	2017	2018	2019	2020	2021
<b>L1 Carmel % Pass</b>	95.2	97.0	97.2	95.7	98.0	96.9	94.6
<b>National % Pass</b>	74.5	75.3	75	72.4	69.3	70.2	68.3
<b>D8-10 Girls % Pass</b>	83.2	83.2	81.9	81.0	77.6	74.8	73.3



**Level 1:** Over the past six years, Carmel (94.56%) has been exceeding D8-10 (73.3%) schools and the national pass rates (68.3%) by considerable margins. In 2021, the gap to D8-10 is 21.3% and to the national average is 26.3%.

It is interesting to note that, over the past 5 years, there continues to be a downward trend in the D8-10 and a decrease in 2021 for the national percentage passes. Although there was a 2.3% drop in pass rates for 2021, 94.6% pass rates equates to 6 students not passing L1 in their first year of NCEA. 1 of those students was on the Learning Support register; 1 left the college before sitting any externals; 1 has since left Carmel as she was travelling large distances daily and this affected her attendance rates; the other 3 were a few credits short of the 80 that they needed.

	2015	2016	2017	2018	2019	2020	2021
<b>L2 Carmel % Pass</b>	<b>98.5</b>	<b>95.7</b>	<b>95.5</b>	<b>95.5</b>	<b>98.5</b>	<b>97.1</b>	<b>97.6</b>
<b>National % Pass</b>	<b>76.3</b>	<b>78.4</b>	<b>78.5</b>	<b>77.6</b>	<b>76.6</b>	<b>79.1</b>	<b>77.2</b>
<b>D8-10 Girls % Pass</b>	<b>82.8</b>	<b>85.0</b>	<b>84.7</b>	<b>84.2</b>	<b>83.4</b>	<b>85.5</b>	<b>84.8</b>



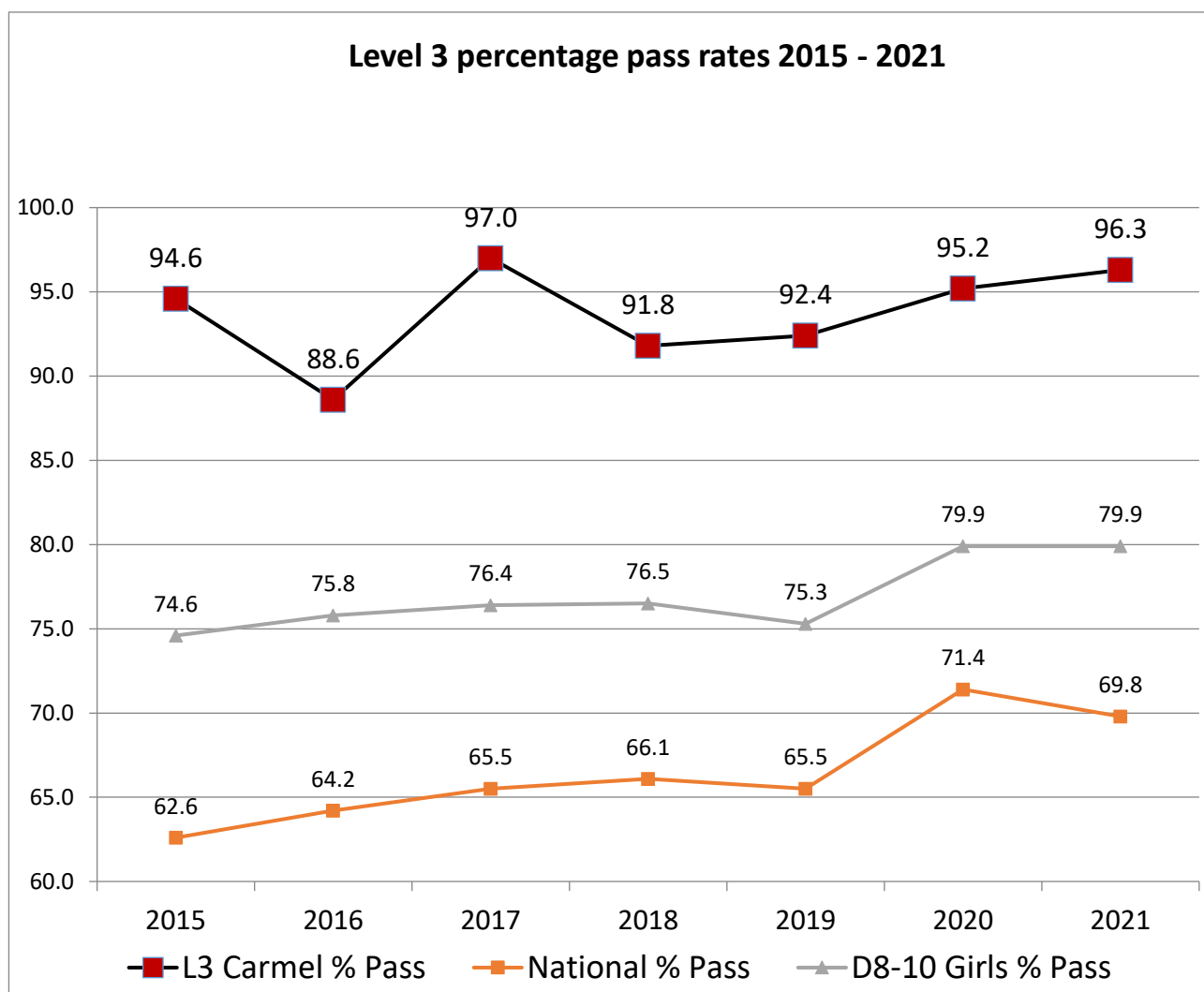
**Level 2:** Over the past seven years, Carmel (97.6%) has been exceeding D8-10 schools (84.8%) and the national average (77.8%) by considerable margins. While there was a dip in percentage pass rates for both D8-10 schools and nationally, Carmel saw a slight increase.

In 2021, the gap to D8-10 is 12.8% and to the national average is 20.4%.

A 97.6% pass rate means that there were 4 out of 133 students who did not pass L2 in their first attempt. 2 of these students left to go to other schools before the end of T2; 1 student left for employment before sitting any externals; 1 student was enrolled in only entered a limited number of standards.



	2015	2016	2017	2018	2019	2020	2021
<b>L3 Carmel % Pass</b>	<b>94.6</b>	<b>88.6</b>	<b>97.0</b>	<b>91.8</b>	<b>92.4</b>	<b>95.2</b>	<b>96.3</b>
<b>National % Pass</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>69.8</b>
<b>D8-10 Girls % Pass</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>	<b>79.9</b>

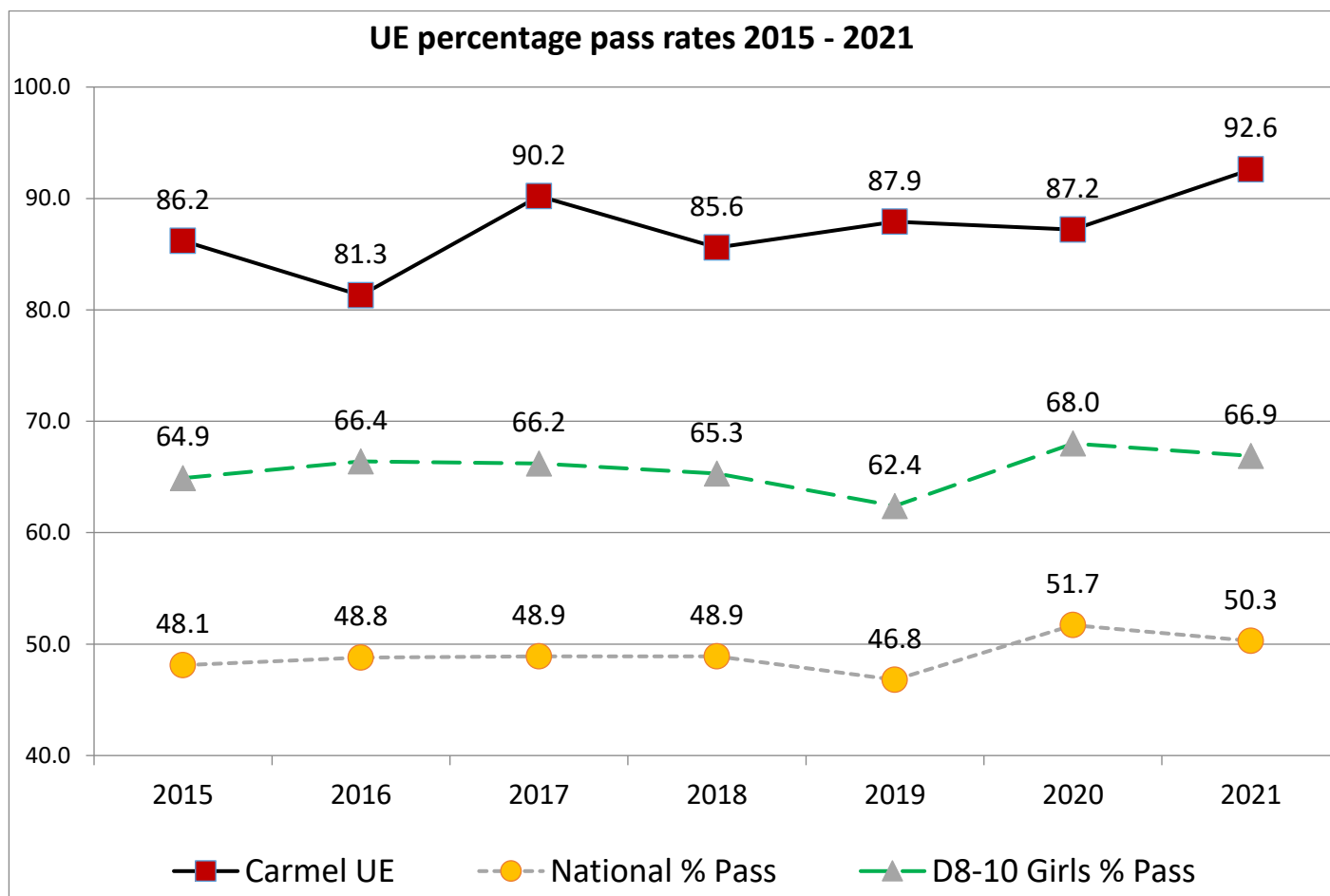


**Level 3:** Over the past four years, Carmel (96.3%) has seen a steady increase in percentage pass rates and continue to exceed D8-10 schools (79.9%) and the national average (69.8%), by considerable margins.

There has been a 1.1% increase in our 2021 L3 pass rates. This is the cohort of students that we really focused on during 2021 and the several months of lockdowns and it is pleasing to see that the efforts of both the staff and the students were rewarded.

5 out of 119 did not pass L3. 2 students did not complete the school year - 2 students left at end of T2 to go onto tertiary courses; 3 students were on our Learning Support register and were not enrolled to do any L3 credits.

	2015	2016	2017	2018	2019	2020	2021
<b>Carmel UE</b>	<b>86.2</b>	<b>81.3</b>	<b>90.2</b>	<b>85.6</b>	<b>87.9</b>	<b>87.2</b>	<b>92.6</b>
<b>National % Pass</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>50.3</b>
<b>D8-10 Girls % Pass</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>	<b>66.9</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 a 92.6% pass rate for UE. 2021 saw an increase (5.4%) in the number of students gaining UE.

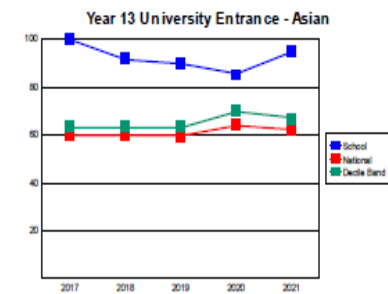
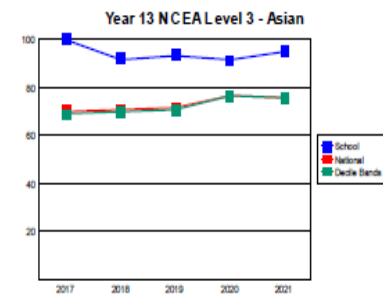
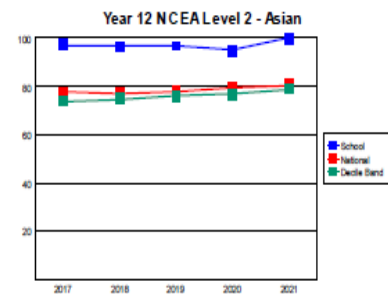
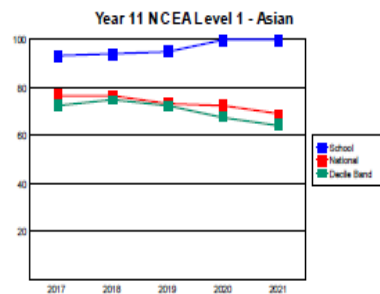
Carmel (92.6%) still exceeds comparable schools by significant margins: D8-10 schools (66.9%) by 25.7% and national rates (50.3%) by 42.3%.

**Next steps:** To continue monitoring the close monitoring of Y12 and Y13 students early in 2022 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:

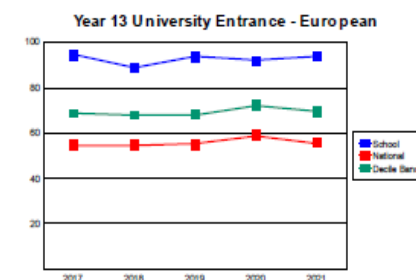
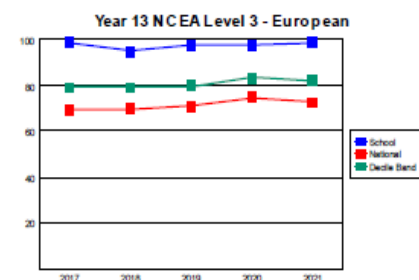
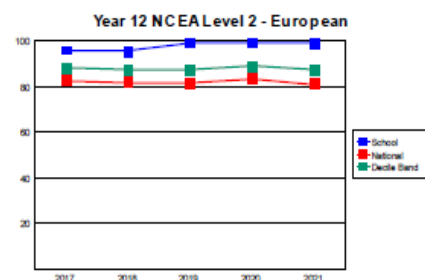
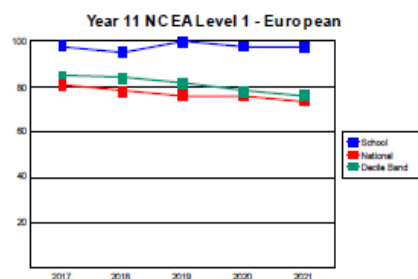
For all levels of attainment and all ethnicities, Carmel is consistently above, and in some cases, significantly above, national and D8-10 pass rates.

Academic Year	Carmel College				National				Decile 8-10			
	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>												
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	73.1	80.0	76.5	64.1	68.1	76.9	76.1	70.0
2021	100.0	100.0	95.1	95.1	69.5	80.6	75.6	61.9	64.6	78.9	75.3	66.8



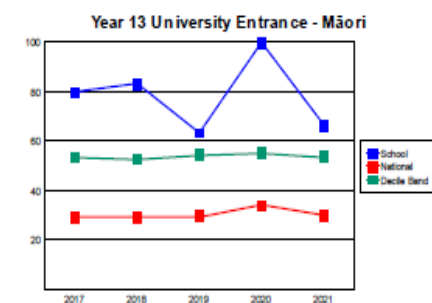
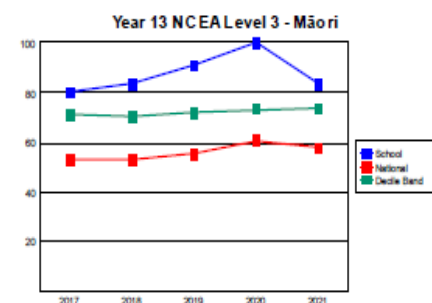
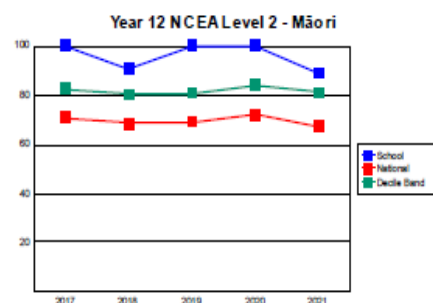
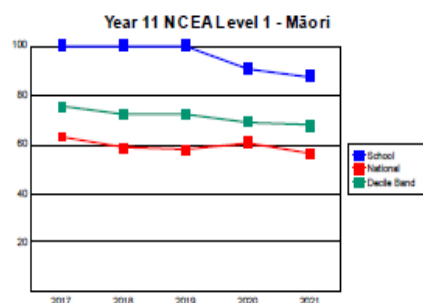
Based on the MOE supplied data and graphs, the pass rates for our Asian students at Level 1, 2 and 3 exceed comparative national and decile based pass rates by more than 19%. Our Asian students exceed D8-10 by a very impressive 28%.

	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>European</b>												
2017	97.8	95.5	98.6	94.6	80.5	82.3	69.2	55.0	85.1	87.6	79.2	68.8
2018	95.5	95.1	95.1	88.9	78.0	81.5	69.9	55.0	84.1	86.9	79.3	68.0
2019	100.0	98.8	97.5	93.8	76.0	81.1	70.8	55.1	81.6	86.9	79.6	68.2
2020	97.6	98.8	97.4	92.1	75.8	83.2	74.6	59.0	78.1	88.6	83.5	72.5
2021	97.2	98.7	98.8	93.9	73.4	80.7	72.5	55.6	76.1	86.9	82.3	69.5



Based on the MOE supplied data and graphs, our European students' pass rates have widened from last year and continue to exceed D8-10 by between 11% to 24% across all levels and exceed national comparisons by between 18% to 36%. The differences are most significant at UE - D8-10 by 24% and national by 38%.

	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>Māori</b>												
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	90.9	100.0	100.0	100.0	60.8	71.9	60.7	34.1	69.0	84.0	73.1	55.6
2021	87.5	88.9	83.3	66.7	56.4	67.3	57.6	30.3	67.8	81.3	73.4	53.8



Based on the MOE supplied data and graphs, our Māori students (2022 = 7) are achieving at higher rates than the comparison data. At Level 1, 6 out of 7 Māori students passed L1. At Level 2, (2022 = 8) 7 out of 8 Māori students passed L2. There has been a steady increase in L3 (2022 = 5) 4 out of 5 Māori students passed NCEA L3.

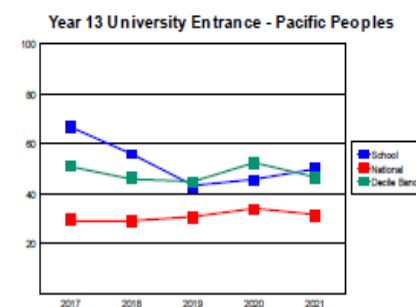
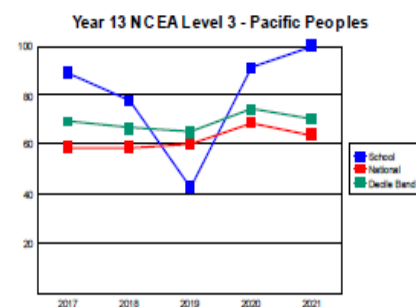
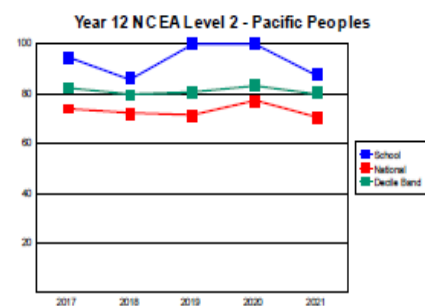
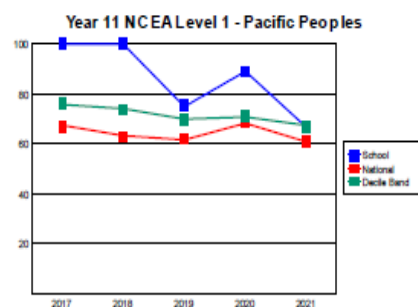
So, in effect, there was only 1 Māori student in each year level did not gain L1, L2, or L3 in 2021. 3 out of 5 attained UE.

Our Māori students' pass rates continue to exceed D8-10 by between 7% to 19% across all levels and exceed national comparisons by between 21% to 36%.

The fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity. [L1 = 7; L2 = 8 L3 = 5]



	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>Pacific Peoples</b>												
2017	100.0	94.4	88.9	66.7	67.1	73.9	58.9	29.3	75.8	82.3	69.4	50.6
2018	100.0	85.7	77.8	55.6	62.8	72.1	58.9	28.6	73.8	79.5	66.5	45.9
2019	75.0	100.0	42.9	42.9	61.8	71.3	60.3	30.3	69.6	80.3	65.2	44.4
2020	88.9	100.0	90.9	45.5	68.2	77.1	68.9	33.7	71.0	83.4	74.4	51.8
2021	66.7	87.5	100.0	50.0	60.8	70.3	63.9	31.3	67.1	80.0	70.3	46.1

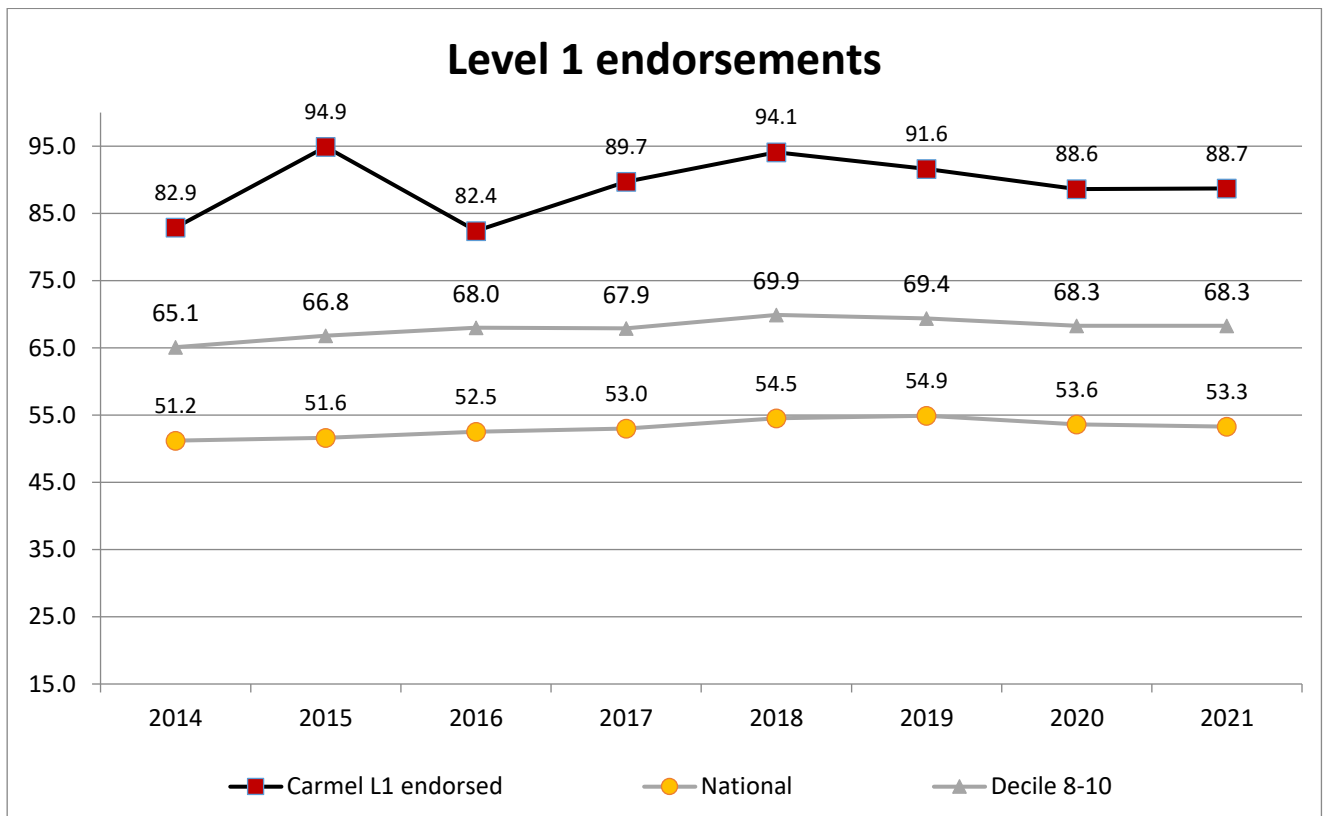


Based on the MOE supplied data and graphs, our Pasifika students continue achieving at a higher rate than most of the comparison data. At Level 1, 4 out of 6 students gained L1. At Level 2, it was (12 out of 14). At Level 3, it was 100% pass rate - 4 out of 4. For UE, it was 2 out of the 4.

The fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity. [L1 = 6; L2 = 14; L3 = 14]

## Analysis of Achievement by percentage of endorsement passes:

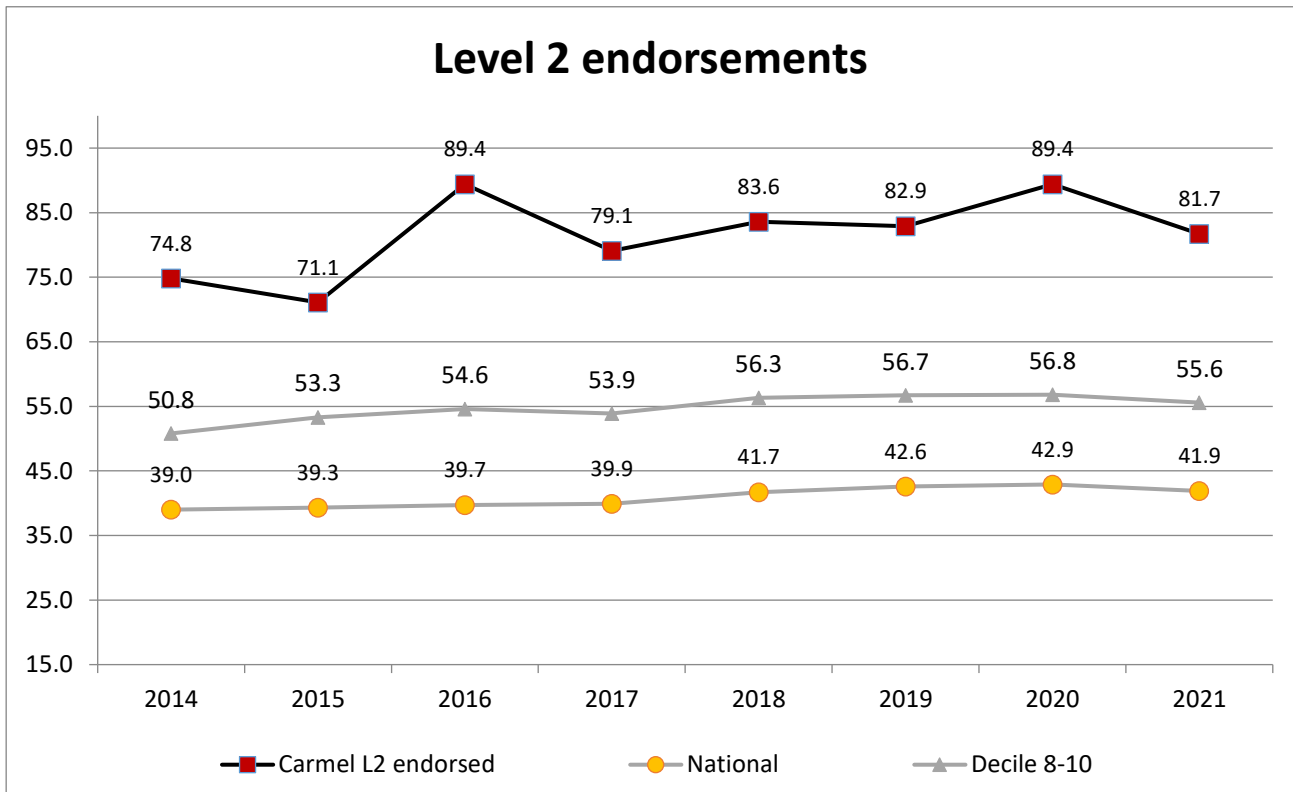
	2014	2015	2016	2017	2018	2019	2020	2021
<b>Carmel L1 endorsed</b>	<b>82.9</b>	<b>94.9</b>	<b>82.4</b>	<b>89.7</b>	<b>94.1</b>	<b>91.6</b>	<b>88.6</b>	<b>88.7</b>
<b>National</b>	51.2	51.6	52.5	53.0	54.5	54.9	53.6	53.3
<b>Decile 8-10</b>	65.1	66.8	68.0	67.9	69.9	69.4	68.3	68.3



**Level 1:** There was a small increase in the number of endorsements at L1.

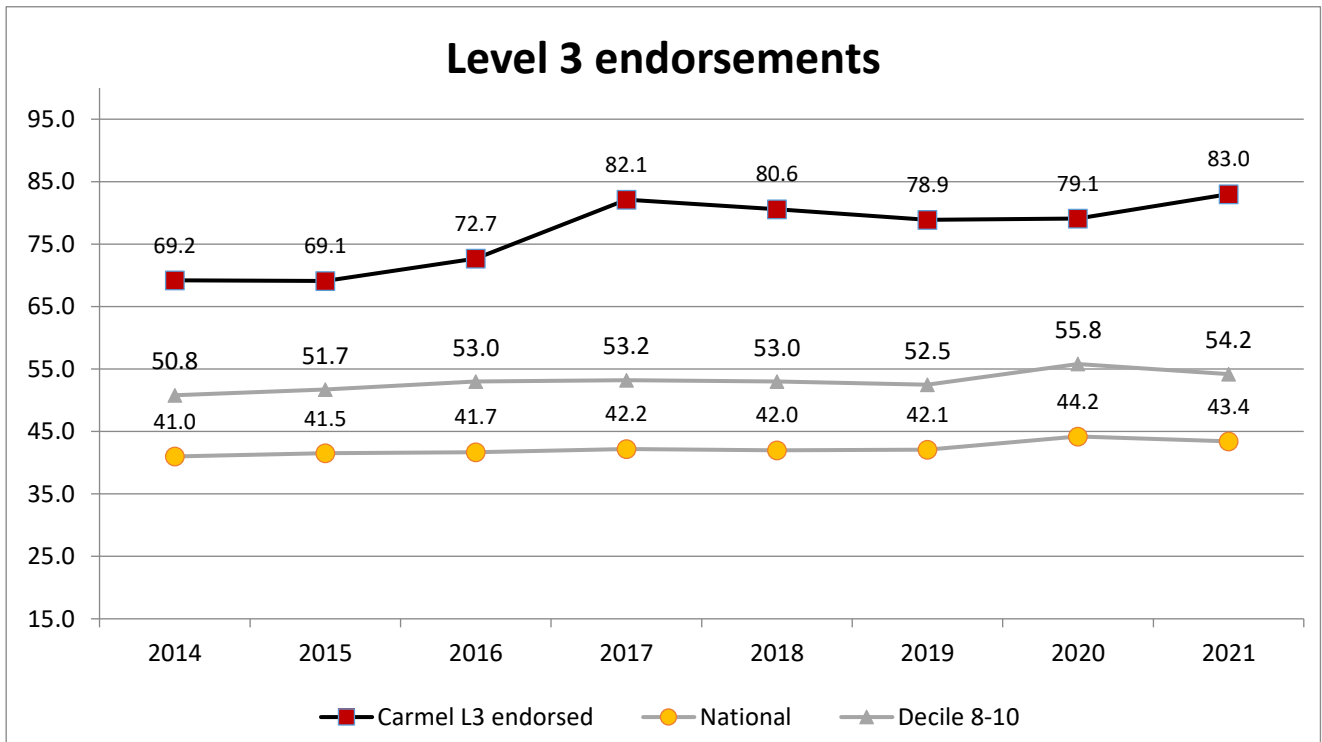
It is still truly impressive when we have nearly 9 out of 10 students gaining endorsements at this level. This is 20.4% higher than comparative deciles and 35.3% higher than national endorsement rates.

	2014	2015	2016	2017	2018	2019	2020	2021
<b>Carmel L2 endorsed</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>81.7</b>
<b>National</b>	39.0	39.3	39.7	39.9	41.7	42.6	42.9	41.9
<b>Decile 8-10</b>	50.8	53.3	54.6	53.9	56.3	56.7	56.8	55.6



**Level 2:** There is a decrease in endorsement rates (7.7%) for L2 in 2021. Even so, L2 endorsement rates are 26.1% above D8-10 and 39.8% above national comparisons. We have 4 out of 5 of our students gaining endorsement at L2.

	2014	2015	2016	2017	2018	2019	2020	2021
<b>Carmel L3 endorsed</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>83.0</b>
<b>National</b>	41.0	41.5	41.7	42.2	42.0	42.1	44.2	43.4
<b>Decile 8-10</b>	50.8	51.7	53.0	53.2	53.0	52.5	55.8	54.2

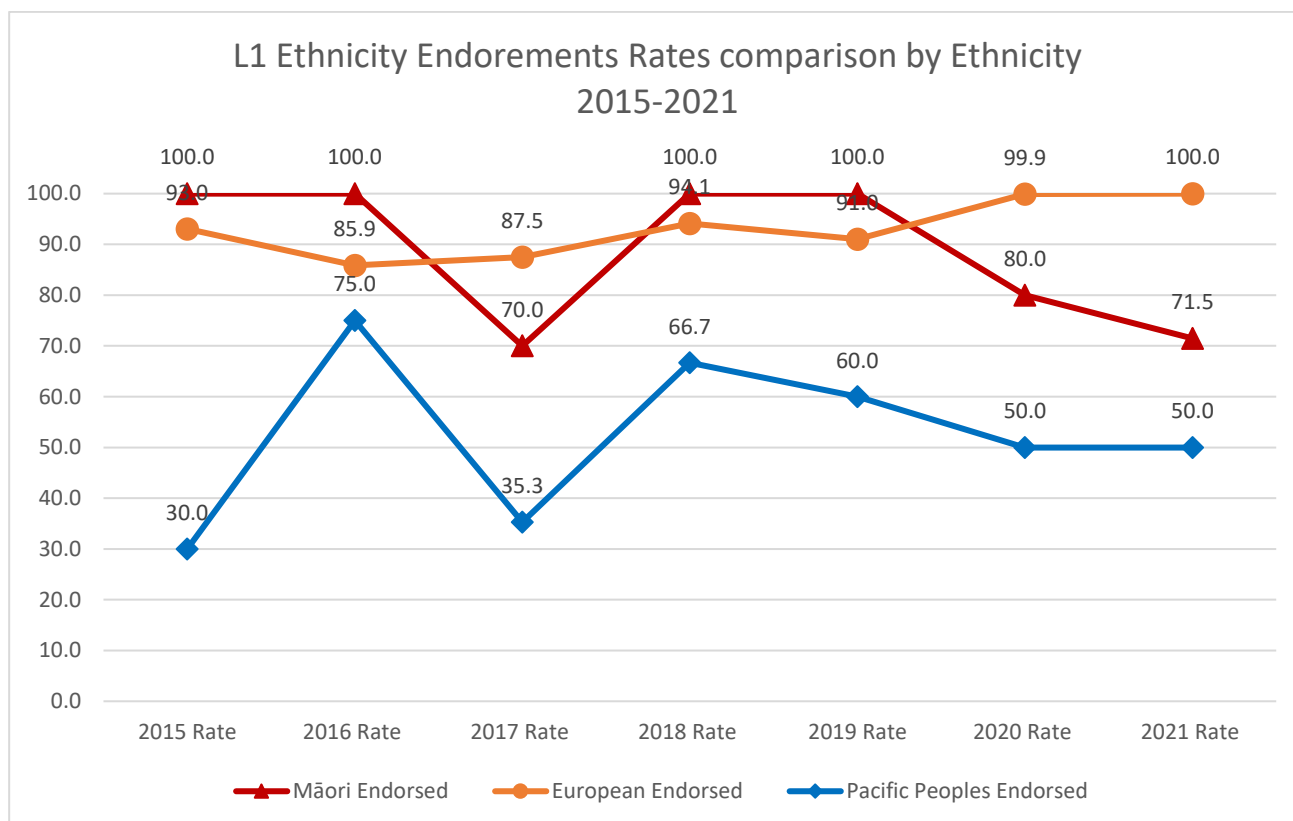


**Level 3:** We have another increase (3.9%) in endorsement rates in 2021. Again, at this level, we are 28.8% above the comparative D8-10 schools and 39.6% above when compared to the national data. We have 4 out of 5 of our students gaining endorsement at this level.

#### 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	2021 Qty
Year 11	All Māori	8	6	10	9	5	10	7
Year 11	All European	86	92	88	85	89	82	70
Year 11	All Pacific Peoples	8	18	6	11	3	16	6

The actual number of Māori (L1 = 7) and Pasifika (L1 = 6) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

In 2021, 5 out of 7 of our Māori students got endorsed L1 certificates.

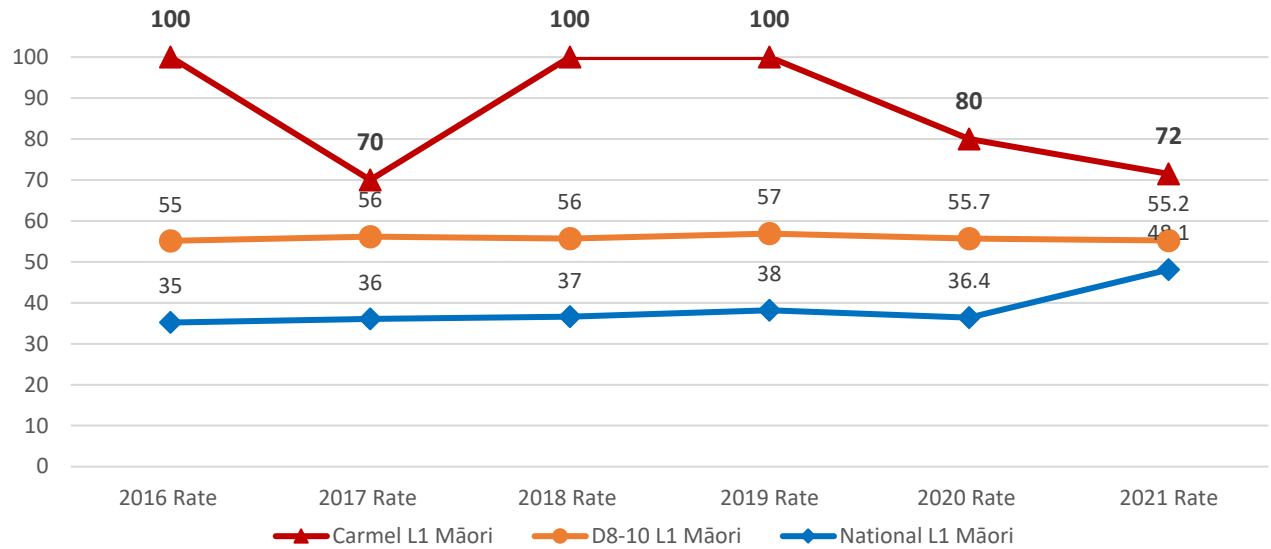
For our Pasifika students, 3 out of the 6 got an endorsed certificate at L1.

When comparing to endorsement rates by ethnicity, our Māori students exceed D8-10 (55.2%) by 17% and national rates (48.1%) by 24%.

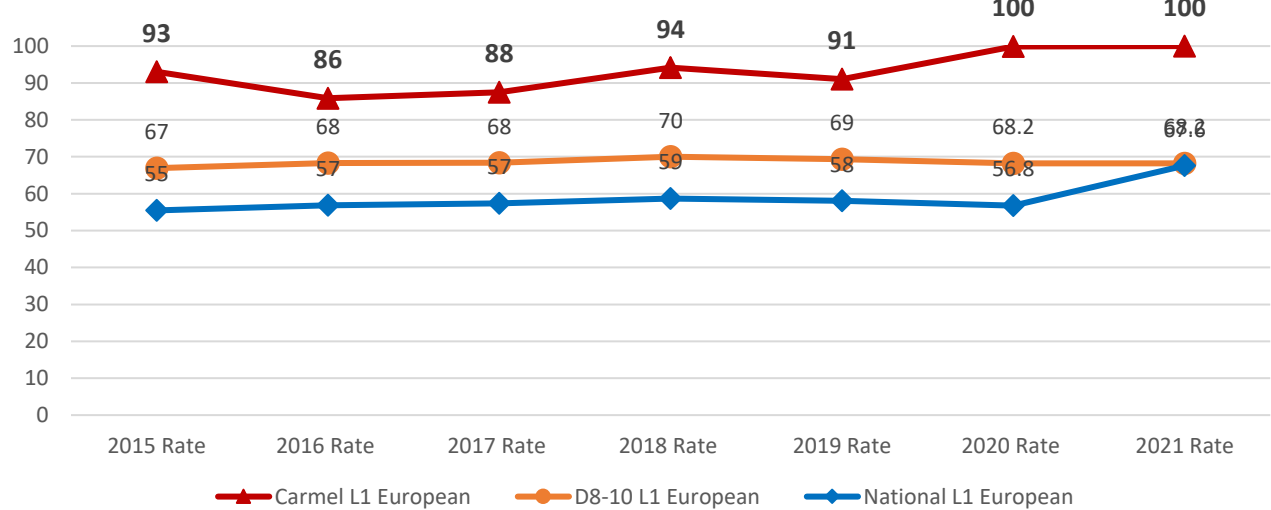
For our Pasifika students, the endorsement rates are D8-10 (53.1%) and nationally (41.8%) is 8.2% above.



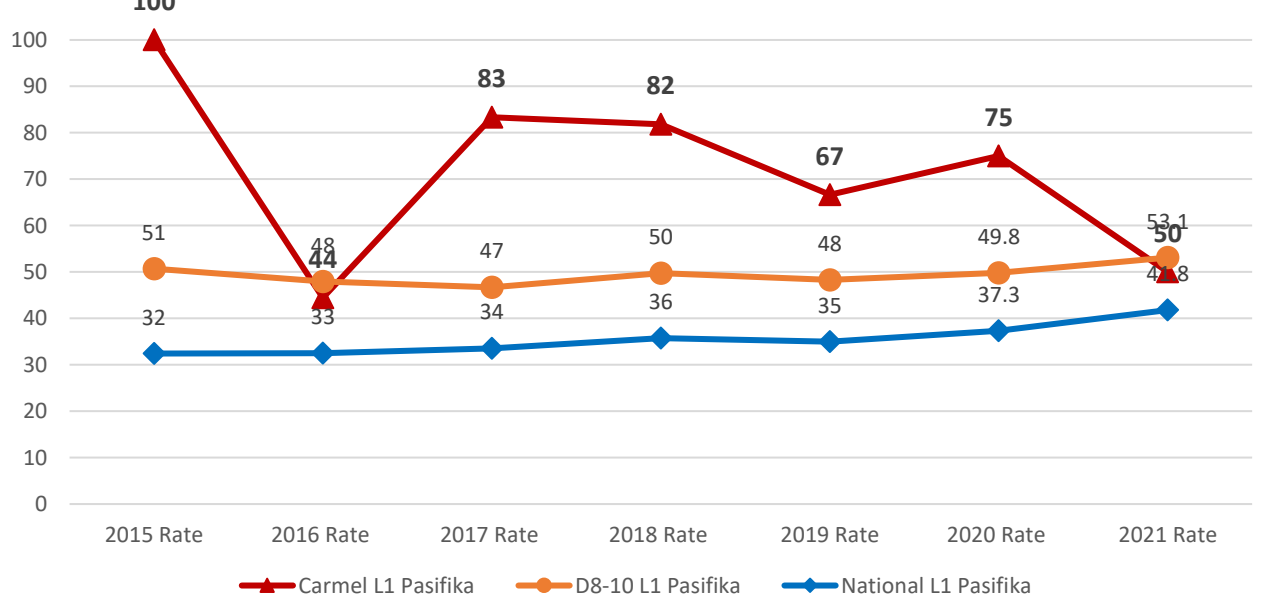
### L1 Ethnicity Endorsements Rates for Maori - 2015-2021



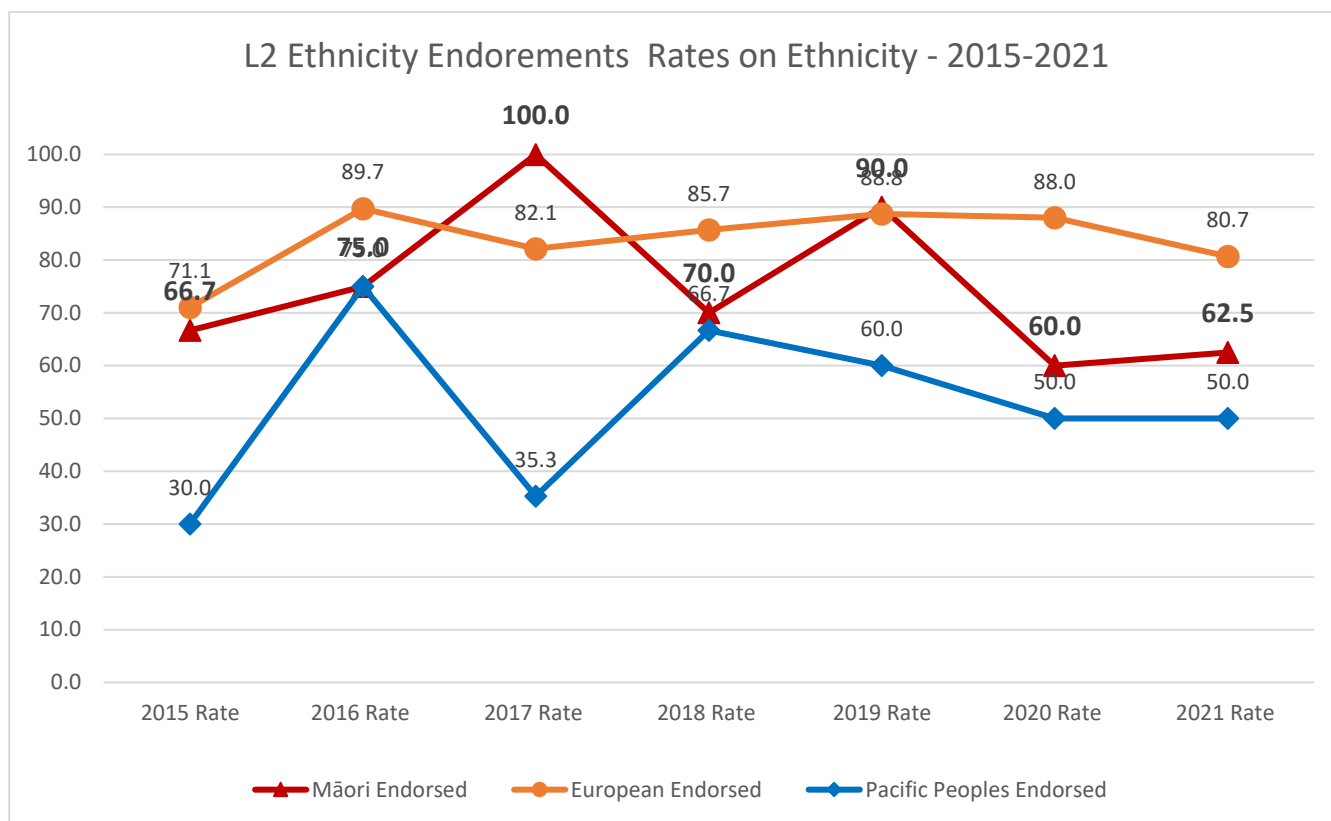
### L1 Ethnicity Endorsements Rates for European - 2015-2021



### L1 Ethnicity Endorsement Rates for Pasifika - 2015-2021



## Level 2 Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty	2021 Qty
Year 12	All Māori	15	8	6	10	10	5	8
Year 12	All European	76	78	84	77	80	83	78
Year 12	All Pacific Peoples	10	8	17	6	10	4	14

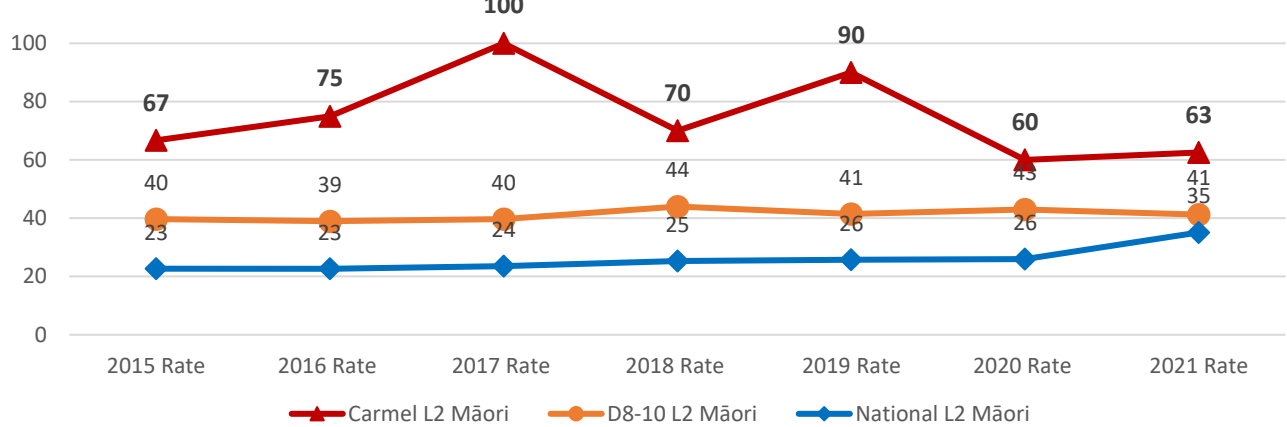
The actual number of Māori (L2 = 8) and Pasifika (L2 = 14) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

5 out of 8 (62.5%) of our Māori students gained endorsement at L2 and 7 out of 14 (50%) of our Pasifika students gained endorsement.

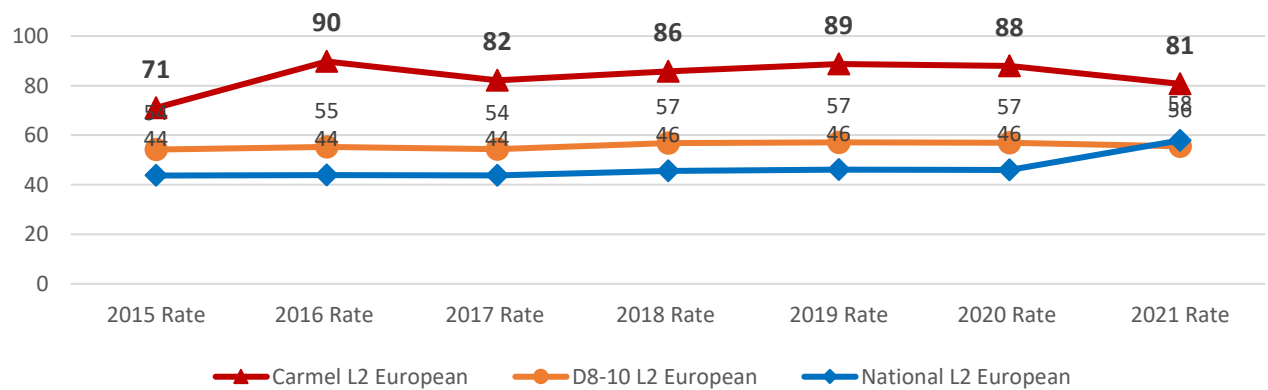
When compared to similar D8-10 schools (41%), our Māori endorsement rate exceeds this by 22%.

With our Pasifika endorsement rates, we are 14% above that of similar D8-10 schools (36%).

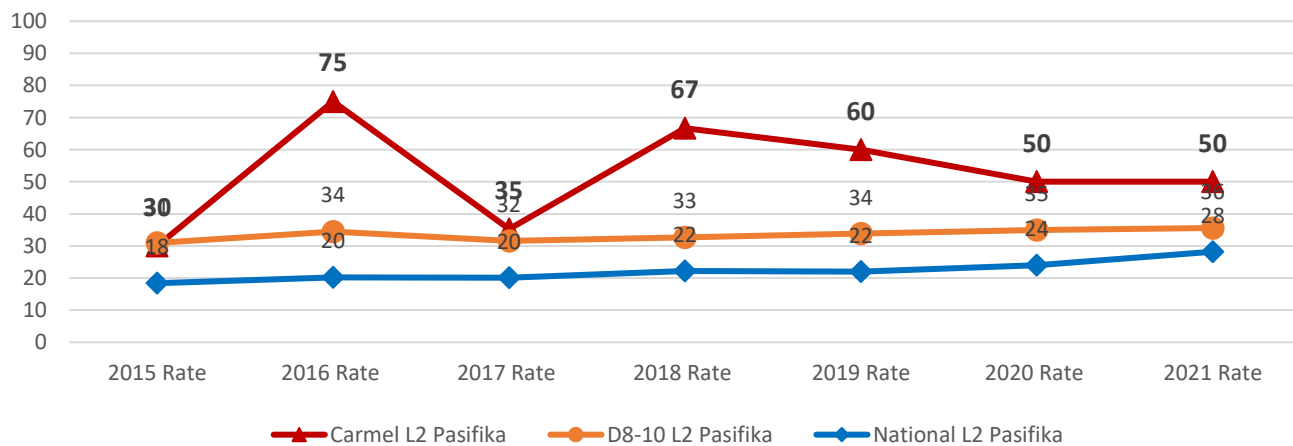
### L2 Ethnicity Endorsements Rates for Māori - 2015-2021



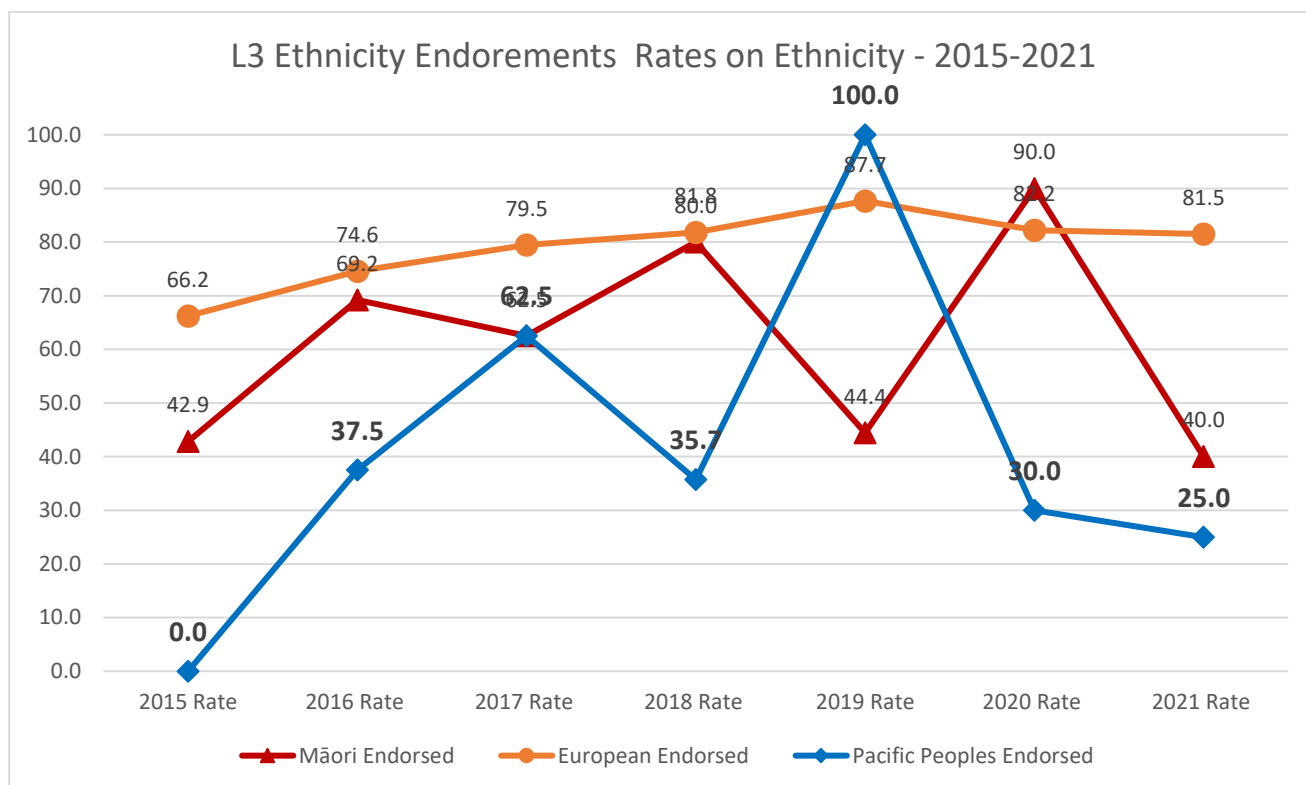
### L2 Ethnicity Endorsements Rates for European - 2015-2021



### L2 Ethnicity Endorsements Rates for Pasifika - 2015-2021



### Level 3 Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty	2021 Qty
Year 13	All Māori	7	13	8	5	9	10	5
Year 13	All European	77	63	73	77	73	73	81
Year 13	All Pacific Peoples	2	8	8	14	3	10	4

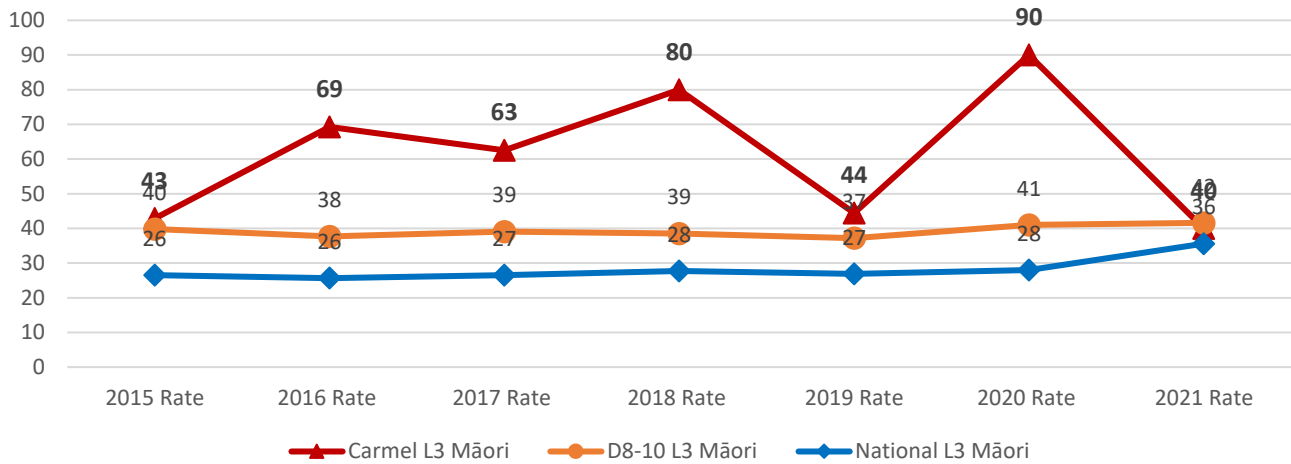
The actual number of Māori (L3 = 5) and Pasifika (L3 = 4) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

40% (2 out of 5) of our Māori students gained endorsement at L3. D8-10 endorsement rate was 41% which shows a slight difference. Nationally (36%), the difference is 4%.

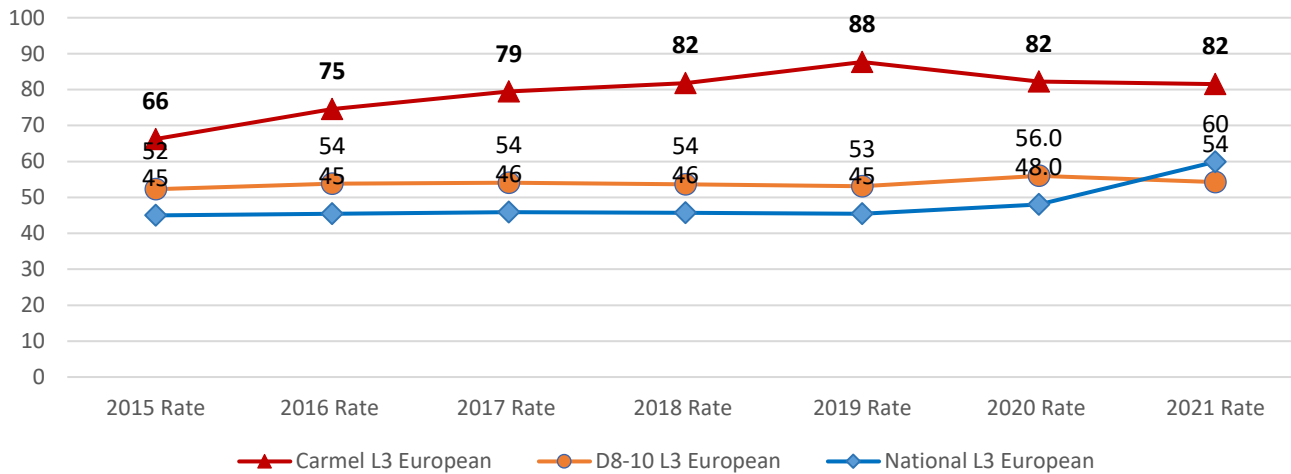
25% (1 out of 4) of our Pasifika students gained endorsement. D8-10 endorsement rate was 6% above. Nationally, the difference is 1%.

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

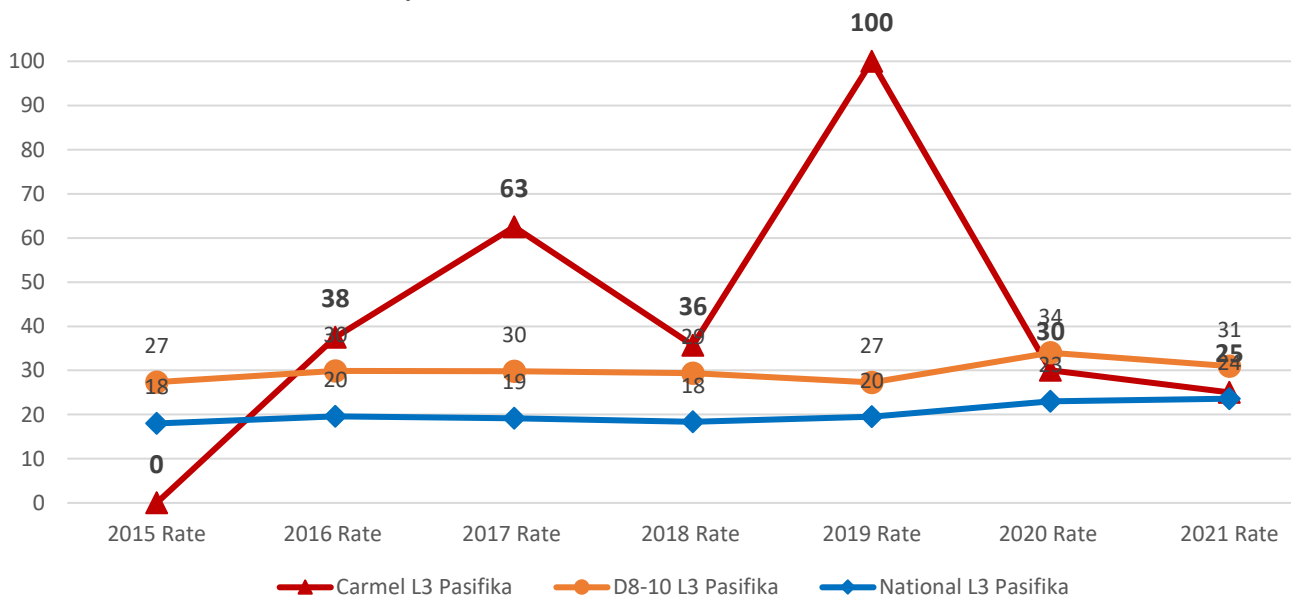
### L3 Ethnicity Endorsements Rates for Maori - 2015-2021



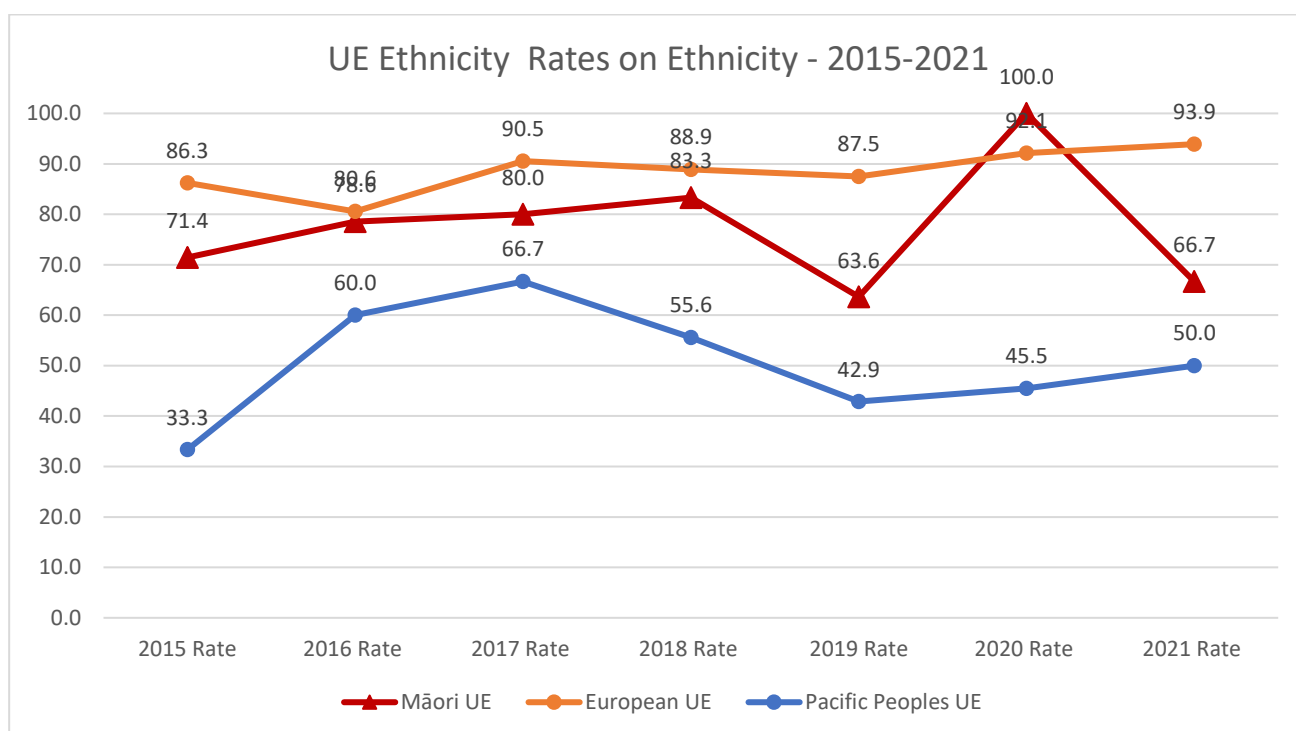
### L3 Ethnicity Endorsements Rates for European - 2015-2021



### L3 Ethnicity Endorsements Rates for Pasifika - 2015-2021



## UE Endorsements by ethnicity:



Qualification	Ethnicity	2015 Qty	2016 Qty	2017 Qty	2018 Qty	2019 Qty	2020 Qty	2021 Qty
Year 13	Māori	5	11	8	5	7	10	5
Year 13	European	69	58	67	72	70	70	81
Year 13	Pacific Peoples	1	6	6	10	3	10	4

The actual number of Māori (L3 = 5) and Pasifika (L3 = 4) students in this cohort at Carmel makes statistical analysis by percentage very difficult.

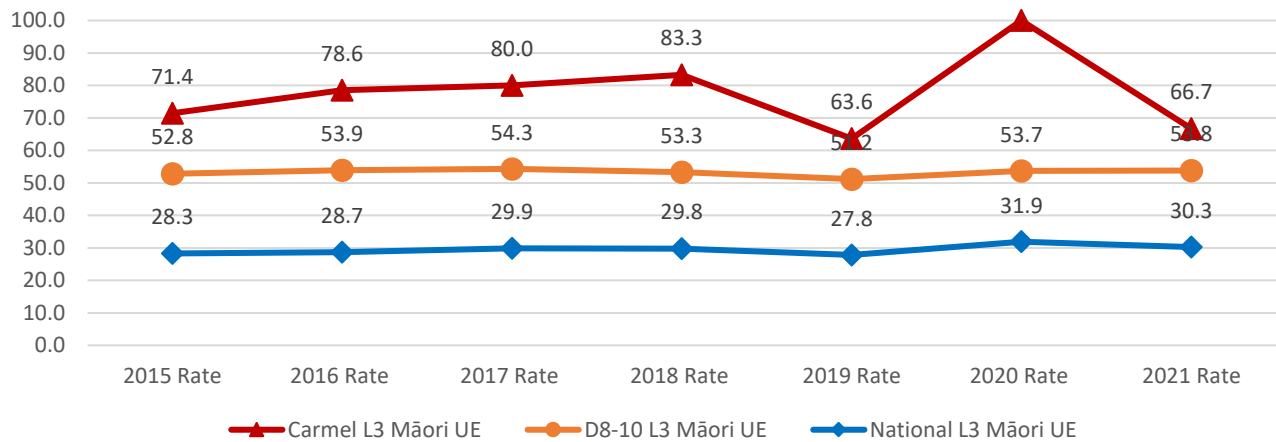
3 out of 5 (66.7%) of our Māori students and 2 out of 4 (50%) of our Pasifika UE gained UE.

For our Māori students (66.7%), comparing UE rates with similar D8-10 schools (53.8%), we exceed these by 12.9%. Nationally (30.3%), we exceed this by 36.4%.

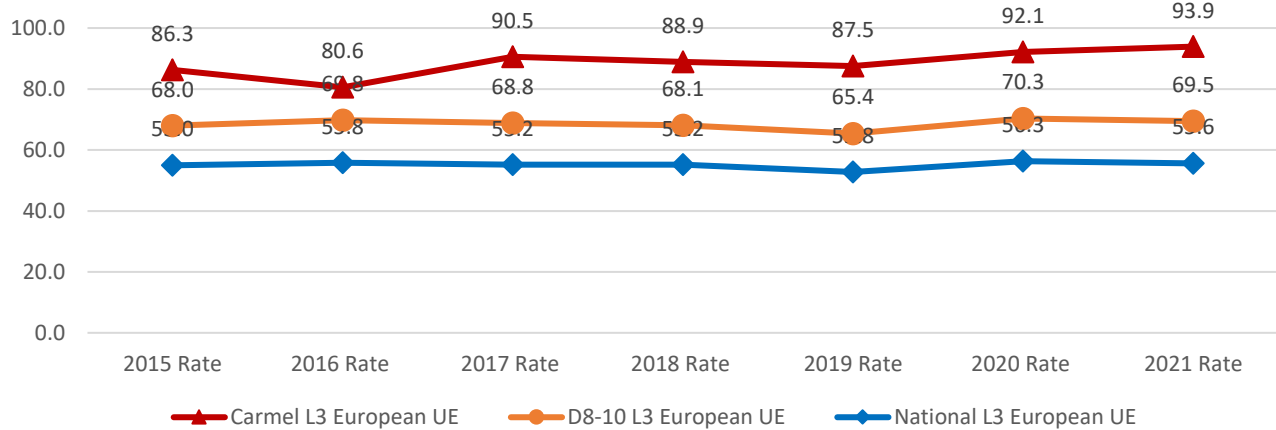
For our Pasifika students (50%), comparing UE rates with similar D8-10 schools (46.1%), we exceed these by 3.9%. Nationally (31.3%), we exceed this by 18.7%.



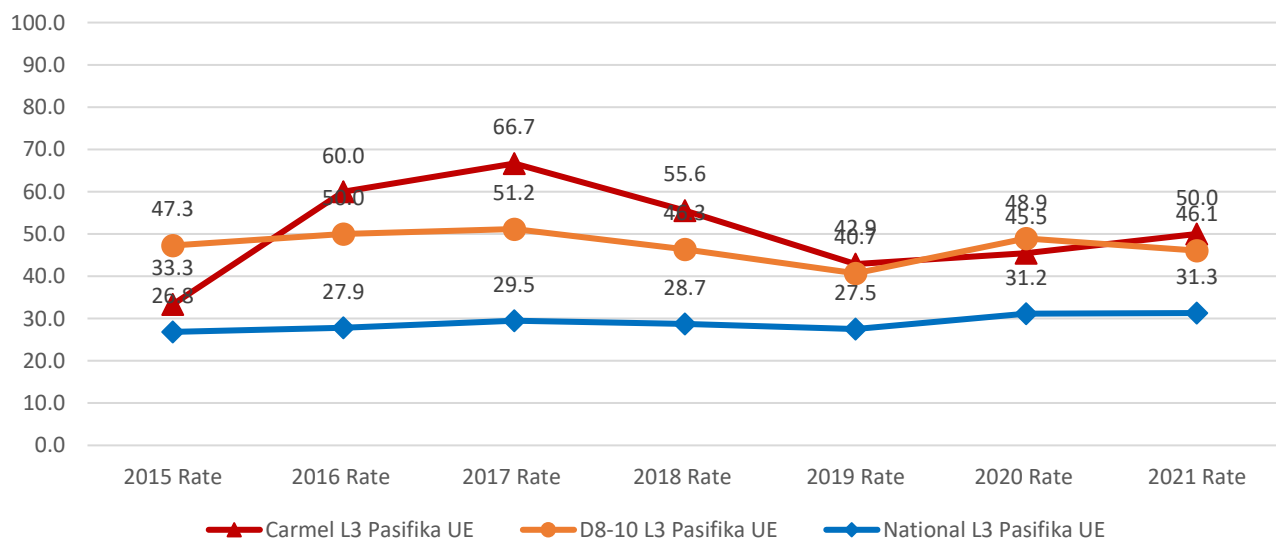
UE comparison for Maori  
2015-2021



UE comparison for European  
2015-2021



UE comparison for Pasifika  
2015-2021



# CARMEL COLLEGE



**CARMEL COLLEGE**

**STATEMENT ON KIWISPORT FUNDING**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$20,948.18 (excluding GST).

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