

CARMEL COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:

000035

Principal:

Sarah Kemble

School Address:

108 Shakespeare Road, Milford, Auckland 0620

School Postal Address:

PO Box 31142, Milford, Auckland 0741

School Phone:

09 486 1132

School Email:

admin@carmel.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Julie Scott	Presiding Member	Elected	2025
Sarah Kemble	Principal ex Officio	Appointed	2025
Peter Beckett	Parent Representative	Appointed	2025
Stuart Houliston	Parent Representative	Appointed	2025
Michael Chinnery	Parent Representative	Elected	2025
Kerry Jones	Parent Representative	Elected	2025
Jo Redfern-Hardisty	Parent Representative	Elected	2025
Andrew Blewden	Parent Representative	Elected	2025
Catherine Mackisack	Staff Representative	Appointed	2025
Chelsea Brown	Student Representative	Elected	T3 2024

Accountant / Service Provider:

Claudia Officer, Business Manager

CARMEL COLLEGE

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Carmel College

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Julie Scott

Full Name of Presiding Member



Signature of Presiding Member

12/6/2024

Date:

Sarah Kemble

Full Name of Principal



Signature of Principal

12/6/2024

Date:

Carmel College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	12,278,399	12,481,766	11,462,728
Locally Raised Funds	3	1,376,834	1,112,989	1,347,633
Interest		155,007	90,000	64,114
Total Revenue		13,810,240	13,684,755	12,874,475
Expense				
Locally Raised Funds	3	224,804	20,000	345,180
Learning Resources	4	8,542,792	7,872,637	7,876,392
Overseas Travel	4	81,464	-	-
Administration	5	933,440	989,553	968,740
Interest		7,421	5,000	9,842
Property	6	4,257,271	5,151,858	4,054,186
Total Expense		14,047,192	14,039,048	13,254,340
Net Surplus / (Deficit) for the year		(236,952)	(354,293)	(379,865)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(236,952)	(354,293)	(379,865)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,586,194	-	2,966,059
Total comprehensive revenue and expense for the year		(236,952)	(354,293)	(379,865)
Contribution - Furniture and Equipment Grant		220,285	37,000	-
Equity at 31 December		2,569,527	(317,293)	2,586,194
Accumulated comprehensive revenue and expense		2,569,527	(317,293)	2,586,194
Equity at 31 December		2,569,527	(317,293)	2,586,194

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,718,466	-	1,242,907
Accounts Receivable	8	719,250	-	599,363
GST Receivable		19,501	-	3,128
Prepayments		7,113	-	31,058
Investments		2,057,746	-	1,986,130
		<u>4,522,076</u>	<u>-</u>	<u>3,862,586</u>
Current Liabilities				
Accounts Payable	10	938,545	317,293	731,535
Revenue Received in Advance	11	1,030,447	-	757,720
Provision for Cyclical Maintenance	12	415,420	-	126,986
Finance Lease Liability	14	90,457	-	24,907
Funds held in Trust	15	30,412	-	28,102
		<u>2,505,281</u>	<u>317,293</u>	<u>1,669,250</u>
Working Capital Surplus/(Deficit)		2,016,795	(317,293)	2,193,336
Non-current Assets				
Property, Plant and Equipment	9	720,051	-	662,712
		<u>720,051</u>	<u>-</u>	<u>662,712</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	147,676	-	213,160
Finance Lease Liability	14	19,626	-	56,690
		<u>167,302</u>	<u>-</u>	<u>269,850</u>
Net Assets		<u><u>2,569,527</u></u>	<u><u>(317,293)</u></u>	<u><u>2,586,194</u></u>
Equity		<u><u>2,569,527</u></u>	<u><u>(317,293)</u></u>	<u><u>2,586,194</u></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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,430,356	1,958,672	2,124,934
Locally Raised Funds		937,953	854,264	1,101,949
International Students		690,876	258,725	398,636
Goods and Services Tax (net)		(16,373)	-	(221)
Payments to Employees		(1,838,355)	(1,853,322)	(1,888,665)
Payments to Suppliers		(1,462,507)	(1,150,339)	(1,730,132)
Interest Paid		(7,421)	(5,000)	(9,842)
Interest Received		135,713	90,000	36,629
Net cash from/(to) Operating Activities		870,242	153,000	33,288
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(263,761)	(190,000)	(142,797)
Sale/(Purchase) of Investments		(71,616)	-	235,847
Net cash from/(to) Investing Activities		(335,377)	(190,000)	93,050
Cash flows from Financing Activities				
Finance Lease Payments		(61,628)	-	(54,393)
Funds Administered on Behalf of Other Parties		2,310	-	(1,900)
Net cash from/(to) Financing Activities		(59,318)	74,000	(56,293)
Net increase/(decrease) in cash and cash equivalents		475,547	37,000	70,045
Cash and cash equivalents at the beginning of the year	7	1,242,907	-	1,172,862
Cash and cash equivalents at the end of the year	7	1,718,454	37,000	1,242,907

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

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

Carmel College

Notes to the Financial Statements

For the year ended 31 December 2023

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 statements have been prepared for the period 1 January 2023 to 31 December 2023 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

Critical Judgements in applying accounting policies

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



Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the school as they equate to the deemed expense for using the land and buildings. 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 where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 expected 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.

h) Inventories

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

i) Investments

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

j) 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	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

k) 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 and research expenditure 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.

l) 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

r) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

s) Financial Instruments

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

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

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

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,169,435	1,883,672	2,104,713
Teachers' Salaries Grants	6,758,611	6,047,094	6,059,046
Use of Land and Buildings Grants	3,282,500	4,476,000	3,267,500
Other Government Grants	67,853	75,000	31,469
	<u>12,278,399</u>	<u>12,481,766</u>	<u>11,462,728</u>

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	14,284	10,000	522
Fees for Extra Curricular Activities	243,805	151,500	391,741
Trading	15,509	27,000	25,626
Fundraising & Community Grants	574,222	517,144	547,164
Other Revenue	130,944	148,620	166,495
International Student Fees	398,070	258,725	216,085
	<u>1,376,834</u>	<u>1,112,989</u>	<u>1,347,633</u>
Expense			
Extra Curricular Activities Costs	106,803	-	265,639
International Student - Student Recruitment	29,193	20,000	-
International Student - Employee Benefits - Salaries	88,808	-	79,541
	<u>224,804</u>	<u>20,000</u>	<u>345,180</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>1,152,030</u>	<u>1,092,989</u>	<u>1,002,453</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	434,534	368,459	365,800
Equipment Repairs	-	-	-
Information and Communication Technology	163,303	228,836	221,266
Library Resources	-	-	-
Employee Benefits - Salaries	7,660,568	7,020,042	6,989,493
Staff Development	69,314	65,300	55,436
Depreciation	296,537	190,000	244,397
	<u>8,624,256</u>	<u>7,872,637</u>	<u>7,876,392</u>

Professional development

During the year ended December 2023, the Principal and 2 members of the leadership team travelled to Australia at a cost of \$9,873 to attend an annual conference for Australasian Mercy Secondary Schools Association (AMSSA). The costs were funded by the board.

Locally Raised Funds

During the year ended December 2023, 23 students and 2 staff members undertook a Volleyball Tournament trip to Australia at a cost of \$71,591.

5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	10,415	11,117	16,292
Board Fees	5,593	6,250	5,720
Board Expenses	4,111	11,000	15,050
Communication	6,951	7,200	9,629
Legal Fees	5,354	2,000	-
Other	92,915	80,700	80,176
Employee Benefits - Salaries	673,272	751,550	735,305
Insurance	15,964	17,000	20,202
Service Providers, Contractors and Consultancy	118,865	102,736	86,366
	933,440	989,553	968,740

6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	11,329	12,052	10,333
Consultancy and Contract Services	148,766	143,025	142,160
Cyclical Maintenance	346,923	111,209	260,233
Grounds	21,275	18,540	19,355
Heat, Light and Water	129,794	120,000	118,848
Repairs and Maintenance	149,873	123,858	103,126
Use of Land and Buildings	3,282,500	4,476,000	3,267,500
Security	38,910	18,350	19,571
Employee Benefits - Salaries	127,901	128,824	113,060
	4,257,271	5,151,858	4,054,186

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	-	-	-
Short-term Bank Deposits	858,142	-	418,245
Bank Overdraft	860,324	-	824,662
Cash and cash equivalents for Statement of Cash Flows	1,718,466	-	1,242,907

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

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	56,252	-	31,924
Interest Receivable	52,020	-	32,726
Teacher Salaries Grant Receivable	587,357	-	534,713
Receivables - Ministry of Education	23,621	-	-
	<u>719,250</u>	<u>-</u>	<u>599,363</u>
Receivables from Exchange Transactions	108,272	-	64,650
Receivables from Non-Exchange Transactions	610,978	-	534,713
	<u>719,250</u>	<u>-</u>	<u>599,363</u>

8. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,057,746	-	1,986,130
	<u>2,057,746</u>	<u>-</u>	<u>1,986,130</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Artwork	83,500	-	-	-	-	83,500
Furniture and Equipment	209,044	170,334	-	-	(87,897)	291,481
Information and Communication Technology	170,120	70,967	-	-	(75,928)	165,159
Motor Vehicles	77,751	-	-	-	(12,478)	65,273
Textbooks	28,182	15,415	-	-	(16,946)	26,651
Leased Assets	47,083	90,116	-	-	(96,528)	40,671
Library Resources	47,032	14,130	(7,083)	-	(6,760)	47,319
Balance at 31 December 2023	<u>662,712</u>	<u>360,962</u>	<u>(7,083)</u>	<u>-</u>	<u>(296,537)</u>	<u>720,054</u>

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Artwork	83,500	-	83,500	83,500	-	83,500
Furniture and Equipment	1,968,728	(1,677,247)	291,481	1,798,395	(1,589,351)	209,044
Information and Communication Technology	1,284,961	(1,119,802)	165,159	1,213,994	(1,043,874)	170,120
Motor Vehicles	139,324	(74,051)	65,273	139,324	(61,573)	77,751
Textbooks	598,581	(571,932)	26,649	583,168	(554,986)	28,182
Leased Assets	245,050	(204,380)	40,670	154,934	(107,851)	47,083
Library Resources	136,783	(89,464)	47,319	144,520	(97,490)	47,032
Balance at 31 December 2023	<u>4,456,927</u>	<u>(3,736,876)</u>	<u>720,051</u>	<u>4,117,835</u>	<u>(3,455,125)</u>	<u>662,712</u>

10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	340,826	317,293	140,043
Employee Entitlements - Salaries	597,719	-	591,492
	<u>938,545</u>	<u>317,293</u>	<u>731,535</u>
Payables for Exchange Transactions	938,545	317,293	731,535
	<u>938,545</u>	<u>317,293</u>	<u>731,535</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	31,715	-	35,311
International Student Fees in Advance	808,479	-	515,673
Other revenue in Advance	190,253	-	206,736
	<u>1,030,447</u>	<u>-</u>	<u>757,720</u>

12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	340,146	-	272,674
Increase to the Provision During the Year	346,923	111,209	221,923
Use of the Provision During the Year	(123,973)	-	(154,451)
Provision at the End of the Year	<u>563,096</u>	<u>111,209</u>	<u>340,146</u>
Cyclical Maintenance - Current	415,420	-	126,986
Cyclical Maintenance - Non current	147,676	-	213,160
	<u>563,096</u>	<u>-</u>	<u>340,146</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	90,457	-	24,907
Later than One Year and no Later than Five Years	19,626	-	56,690
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>110,083</u>	<u>-</u>	<u>81,597</u>
Represented by			
Finance lease liability - Current	90,457	-	24,907
Finance lease liability - Non current	19,626	-	56,690
	<u>110,083</u>	<u>-</u>	<u>81,597</u>

15. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	30,412	-	28,102
	<u>30,412</u>	<u>-</u>	<u>28,102</u>

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

16. 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 School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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 \$1,631,110 (2022: \$1,539,216). 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 \$29,563 (2022: \$26,927).

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	5,485	5,720
<i>Leadership Team</i> Remuneration Full-time equivalent members	2,925,504 25	2,706,491 25
Total key management personnel remuneration	<u>2,930,989</u>	<u>2,712,211</u>

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits: Salary and Other Payments	180-190	80-90

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits: Salary and Other Payments	0	130-140

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	9	16
110-120	18	1
120-130	3.00	3.00
130-140	2.00	2.00
140-150	1.00	0.00
	<u>33.00</u>	<u>22.00</u>

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

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement wash up payment:

In 2023 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in progress of determining the amount of the final wash up payment for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2022: NIL)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) Property Management Company - Watershed

	2023 Actual \$	2022 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>

20. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,718,466	-	1,242,907
Receivables	719,250	-	599,363
Investments - Term Deposits	2,057,746	-	1,986,130
Total financial assets measured at amortised cost	<u>4,495,462</u>	<u>-</u>	<u>3,828,400</u>

Financial liabilities measured at amortised cost

Payables	938,545	317,293	731,535
Finance Leases	110,083	-	81,597
Total financial liabilities measured at amortised cost	<u>1,048,628</u>	<u>317,293</u>	<u>813,132</u>

21. Events After Balance Date

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

22. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF CARMEL COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 13 June 2024. 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.

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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Variance, Evaluation of the School's students progress and achievement, Report on Giving Effect to Te Tiriti o Waitangi, Good Employment Statement and Statement on 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

Statement of variance: progress against targets

2023 Annual Strategic Plan

Strategic Goals		Annual Plan to Achieve Strategic Goals 2022 - 2025	Actions and Targets for 2023	SLT Responsibility	
Goal 1: Special Character	The Catholic and Mercy values of Carmel College are central to everything we do and who we are.	1.1 Service programme	1.1. Further develop this programme to increase the participation rate of students.	RF	
		1.2 Core Mercy Values	1.2. Promotion of Core Mercy Values - 2023 value is Māia-Courage	RF	
		1.3 Staff Special Character PLD	1.3. Continue to provide Special Character opportunities to staff.	RF	
		1.4 Catholic Special Character review for Development	1.4 Action recommendations in the triennial external Catholic Special Character review.	RF	
Goal 2: Learning and Teaching	Engage all learners in quality learning and teaching programmes to achieve personal excellence in life and be learners for life.	2.1. Wellbeing: students	2.1.a. Support students wellbeing through interventions and programmes as required.	SH	
			2.1.b. Further investigate how we might better support students, staff and parents in online learning	KM/ GA	
		Wellbeing: staff	2.1.c. In collaboration with staff, begin to develop wellbeing plan for staff	SK	
			2.2 Y7-10 Re-imaging the curriculum	2.2.a. Participate in CFPLD to increase staff leadership capability and expertise in change management	KM/ SK
				2.2.b. Plan and implement Y7-10 Carmel Local Curriculum.	KM
			2.2.c. Develop a process for whole cohort standardised testing to show learner progress in Y7-10.	GA	
		2.3 Timetable structures	2.3. Lead Professional Learning Discussions around the move to longer blocks of teaching & learning periods.	GA/ SK	
		2.4 NCEA changes	2.4. Work with HODS to actively engage in NCEA changes and trials as appropriate.	RF	
2.5 Maori strategic plan	2.5 Review current Māori strategic plan	KM/ SK			

Goal 3: Community	Build and enhance effective relationships and partnerships within Carmel College, Carmel College community and the wider community.	3.1.Redevlopment of strategic plan	3.1.a Community engagement and consultation on redevelopment of strategic plan	KM/ SK
			3.1.b Specific focus on engagement of our Maori whanau and Pacific families within our community to explore expectations, student outcomes and future pathways	KM/ GA/ SK
Goal 4: Stewardship	Provide high quality stewardship/kaitiakitanga to protect our legacy and ensure continuous improvement and sustainable success.	4.1.Marketing plan	In collaboration with CCAL and BOT, use brand work undertaken during 2020-21, to develop an implementation plan.	KM/ SK

2023 Annual Strategic Plan updates

Goal 1: Special Character: The Catholic and Mercy values of Carmel College are central to everything we do and who we are.

1. Service programme
2. Core Mercy Value: Māia- Courage
3. Staff Special Character PLD
4. Catholic Special Character review for Development

When	What	Who	Indicators of Progress	Achieved Yes/No/Ongoing																																								
	1.1 To further develop the service programme to increase the participation rate of students.	RF	Increase at all year levels in girls completing service from 2022	Ongoing																																								
Update 1 - 13 March	<table border="1"> <thead> <tr> <th>%</th> <th>2022</th> <th>2021</th> <th>2020</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>Year 7</td> <td>69</td> <td>74</td> <td>84</td> <td>73</td> </tr> <tr> <td>Year 8</td> <td>73</td> <td>88</td> <td>85</td> <td>63</td> </tr> <tr> <td>Year 9</td> <td>74</td> <td>74</td> <td>69</td> <td>52</td> </tr> <tr> <td>Year 10</td> <td>83</td> <td>64</td> <td>60</td> <td>75</td> </tr> <tr> <td>Year 11</td> <td>65</td> <td>71</td> <td>73</td> <td>66</td> </tr> <tr> <td>Year 12</td> <td>71</td> <td>78</td> <td>65</td> <td>71</td> </tr> <tr> <td>Year 13</td> <td>65</td> <td>49</td> <td>42</td> <td>44</td> </tr> </tbody> </table> <p>- Year 7-8 complete 10 hours (reduced to 8 in 2020), Year 9-10 complete 15 hours (reduced to 12 hours in 2020), and Year 11-13 complete 20 hours (reduced to 15 hours in 2020)</p> <p>- Recruitment of new service coordinator is underway - 12 hours per week (CCAL)</p> <p>- Assignments have been loaded into house google classrooms by atawhai teachers</p> <p>- Student leaders have been recruited to go around the atawhai groups to help promote service especially to our new girls</p> <p>- Notification to parents has gone into the newsletter</p> <p>- Some service opportunities have been coming in that have been put up on the year level google classrooms (to be age appropriate) but we will need to source more with the new service coordinator</p>	%	2022	2021	2020	2019	Year 7	69	74	84	73	Year 8	73	88	85	63	Year 9	74	74	69	52	Year 10	83	64	60	75	Year 11	65	71	73	66	Year 12	71	78	65	71	Year 13	65	49	42	44			
%	2022	2021	2020	2019																																								
Year 7	69	74	84	73																																								
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Year 11	65	71	73	66																																								
Year 12	71	78	65	71																																								
Year 13	65	49	42	44																																								
Update 2 - 14 August	<p>Since the last review of goal 1 a new service coordinator has been appointed, Sarah Cox. Sarah works 2 days a week and is very active in sourcing and advertising service opportunities to students across the year levels in google classroom.</p> <p>The deadlines for this year's service hours was week 1 term 3 for seniors, while juniors have until term 4.</p>																																											

	1.2. Promotion of Core Mercy Values - 2023 value is Māia- Courage	RF	<ul style="list-style-type: none"> - All staff and students know and can explain the value of Māia- Courage - Māia- Courage is visible around the school in signage and promotional material - Respect matrix is being used by Deans and teachers in conversations with students
Update 1 - 13 March	<p>-This is a new value that has been explored and unpacked during the staff teacher only day at the beginning of the year. Sr Anna Nicholls wrote a piece of writing that staff unpacked around what Māia- Courage was in relation to Catherine McAuley’s writings and other examples that were referenced. The same work was covered with the student leadership team to get their input into the 3 key statements to unpack</p> <ul style="list-style-type: none"> - Each RE class began the year with a focus on the Core Mercy Value of Māia- Courage - consultation with Matua Maurice and Kelly Watts about the use of an appropriate word for Courage - decision was to use Māia <p>After consultation with staff and students the following key statements have been decided to unpack courage.</p> <p>We act with courage when we:</p> <ul style="list-style-type: none"> - Trust in God. - Advocate for ourselves and others. - Embrace new experiences. <p>-The school prayer has been updated to include courage</p> <ul style="list-style-type: none"> - Things to update around the school include outside signs, classroom signage, candles, pull up signage for events - we are working through this in stages 		
Update 2 - 14 August	<ul style="list-style-type: none"> - Work has continued around exploring what Māia- Courage looks like for students. For example Māia- Courage continues to be woven into the curriculum and messaging the community - House leaders have introduced a term 3 ‘talent show’ which s being referred to as the ‘Courage concert’ for week 10 		
	1.3. Continue to provide Special Character opportunities to staff.	RF	<ul style="list-style-type: none"> -Opportunities each term for staff to participate in Special -Character PD focussed on both Catholic and Mercy elements -Staff special character day is scheduled in calendar and held

			-Tagged and RE staff engaged in logging hours for certification purposes according to diocesan records.	
Update 1 - 13 March	<ul style="list-style-type: none"> - Staff mass held in week 0 to start the year followed by PD on 2023 Core Mercy Value (Māia - Courage). Mass celebrated by Fr Mark. - New staff orientation - Special Character included trip to St Mary's with RF and Sr Anna - Teachers New to Catholic schools course - run by Catholic Diocese hosted at Carmel, run by Phil Mahoney - Catholic Schools Mass - staff invited to join for this annual event - attended by a group of Carmel staff (Christ the King, Owairaka) - scheduled staff Catholic Character day has been taken off the calendar due to ministry TOD in term 2 - no date yet for rescheduled staff Catholic Character day. - Tagged staff being updated for 2023 - getting forms collected / updated 			
Update 2 - 14 August	<ul style="list-style-type: none"> - Staff Special Character PLD is set for term 3 with members of the RE department contributing to this - Multiple PLD workshops and seminars have been attended by members of the RE department in particular. This is related to the new curriculum developments, which has also seen departments collaborating and sharing resources and knowledge, for example Health/ PE with RE. 			
	1.4 Action recommendations in the triennial external Catholic Special Character review.	RF	<p>Indications of progress will be addressing and actioning the following recommendations:</p> <p>Dimension 1: Encounter with Christ - Next Steps (recommendations)</p> <p>3. Running a complete sacramental programme aimed at 5.2 and 5.3 students in particular then ensuring they are linked back to their Parishes.</p> <p>4. Linking environmental issues more explicitly with Special Character</p> <p>Dimension 2: Growth in knowledge - Next Steps - (recommendations)</p> <p>1. Pathways to Certification for all RE teachers are continued and encouraged.</p> <p>2. Participation in PLD about the bridging document and new RE curriculum is continued and plans for implementation included in departmental reviews.</p> <p>Dimension 3: Christian Witness - Next Steps - (recommendations)</p> <p>Focused on Service programme - see Goal 1.1</p>	

			<p>above</p> <p>Dimension 4: Safeguarding and Strengthening Catholic Character - Next Steps (recommendations)</p> <ol style="list-style-type: none"> 1. Consider ways of continuous formation of the Board that could include an opportunity for the longer-serving Board members to share wisdom and best practice in relation to Special Catholic Character. 2. Continue efforts towards reducing the number of non- preference students. 3. Monitor and plan to increase the number of tagged teachers when the opportunity arises. 4. Continue to actively seek suitable space for Chapel or quiet space. 	
<p>Update 1 - 13 March</p>	<p><u>Dimension 1</u></p> <ul style="list-style-type: none"> - Sacramental Programme for 2023 will be focussed on Year 7 only now we have completed catch ups over the last 2 years. There may be some individual exceptions but the focus will be on year 7 to make it manageable. This needs to be considered when enrolling students not into year 7. - New cohort of Year 7 girls working in new approach from 2021 means that all girls in year 7 that have not received all the Sacraments of Initiation (Baptism, Eucharist, Confirmation) will be in the Catholic Information programme which may lead to them receiving the Sacraments. - This is actually the most significant focus for 2023 in Special Character. It is a huge task which takes most of the year to get through. Here is a basic outline of how the programme runs: <ul style="list-style-type: none"> - Term 1: Gathering information about who hasn't completed the sacraments (approx 75 based on previous 2 years) - Term 2: Contacting parents, hosting parents evening, starting classes, planing year 7 reconciliation trip, booking dates, working out who is continuing to receive Sacraments through Carmel. - Term 3: finishing off classes, preparing for sacramental mass, making contact back to parish to update records <p>Rosanna will be working with Lisa Emmanuel (new campus minister) and Fr Mark and possibly Sr Anna to run this programme.</p> <p>This programme is a very important way of helping girls to transition into our catholic school environment, especially when they may have had limited engagement with the Catholic community prior to Carmel. A significant proportion do not come from Catholic primary schools -</p>			

	<p>eg in 2022 there were approx 65/165 in year 7 who did NOT attend a Catholic primary school.</p> <p><u>Dimension 2</u></p> <ul style="list-style-type: none"> - Planning underway for new RE curriculum and new NCEA standards - New RE curriculum days took place in 2022 to introduce RE teachers to the overall plan (day and relief costs were funded by the Diocesan Office). RE staff are engaged in the updates as they come through from NCRS - new HOD Katie Pidgeon and first year teacher Madeleine Murphy are attending a year 11 curriculum day coming up later in Term 1, 2023. <p><u>Dimension 4</u></p> <ul style="list-style-type: none"> - Current numbers of Catholic teachers stands at 21 - slightly under the requirement Tagged Teachers - updated 2023 - chapel is in progress now in the homestead and is starting to be used by teachers
Update 2 - 14 August	<p><u>Dimension 1</u></p> <ul style="list-style-type: none"> - 9 Year 7 students had their baptism on Sunday 30 July <p><u>Dimension 2</u></p> <ul style="list-style-type: none"> - Ongoing PLD for RE dept staff <p><u>Dimension 3</u></p> <ul style="list-style-type: none"> - See doc from update 1

Goal 2: Learning and Teaching: Engage all learners in quality learning and teaching programmes to achieve personal excellence in life and be learners for life.

1. Wellbeing - students and staff
2. Y7-10 - Re-imagining the Curriculum
3. Timetable structures
4. NCEA changes
5. Māori strategic plan

When	What	Who	Indicators of Progress	Achieved Yes/No/Ongoing
	2.1.a. Support students wellbeing through interventions and programmes as required.	SH		
Update 1 - 3 April	<ul style="list-style-type: none"> - DBT, student coaching and tukana-tiena initiatives have been ongoing during term 1. There were some challenges and changes that occurred due to the delay to the beginning of the school year. - Fortnightly Pastoral Care Team (PCT) meetings have been ongoing throughout the term and the related work streams from these around identifying and supporting students - Meetings with information around GoodSpace and training with members of the PCT has begun 			
Update 2 - 11 September	<ul style="list-style-type: none"> - No new interventions or programmes from previous update or since SH presentation to BOT - Term 2: School wide PLD on restorative practices, facilitated by University of Waikato. Deans and pastoral care team supporting and assisting across the school from working with staff on conversations to assisting with KAMAR entries - Academic tracking for students in Yr 11-13 focussing on students at risk of not gaining their NCEA qualification. During assessment week opportunities for some students to gain credits through a barista course. - Focus on mental health in week 10 term 4, for staff and students. Student leaders have created a range of activities for Atawhai time, specific staff activities spread throughout the week. 			
	2.1.b. Further investigate how we might better support students, staff and parents in online learning	KM/ GA		
Update 1 - 3 April	<ul style="list-style-type: none"> - Staying Safe on Social Media: A nation-wide campaign to raise awareness of how everyone can stay safe on our Catholic social media platforms ran for a week starting on Monday, 20 March. - Information from the Auckland Diocese was provided and posted on Facebook, Instagram and other social media each day from Monday for tips on how to keep yourself safe. 			
Update 2 - 11 September	<ul style="list-style-type: none"> - Netsafe evening, August 30. SH initiated the presentation with Netsafe. AO planned and facilitated the evening through the Kahui Ako. PTFA also supported the evening. Successful evening, North Shore Catholic primary school principals would like to see this evening run again. - Staying Safe on Social Media information included regularly in newsletters 			
	2.1.c In collaboration with staff, begin to develop wellbeing plan for staff	SK		
Update 1 - 3 April	<ul style="list-style-type: none"> - No progress to report on. There have been discussions through the Health and safety committee. 			

	<ul style="list-style-type: none"> - The PPTA branch chair and treasurer have met with SK regarding contract allowances (\$15 meal provision) along with information pertaining to the ongoing PPTA industrial action- internal relief ban, meetings outside of school hours, and the impact of strikes on staff. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - No progress on a cohesive wellbeing plan - Range of activities for staff have been run throughout the term, focus on lunchtime activities 		
	2.2.a. Participate in Centrally Funded Professional Learning Development to increase staff leadership capability and expertise in change management	KM/ SK	
Update 1 - 3 April	<ul style="list-style-type: none"> - Planning is ongoing around the use and implementation of a plan with regards to a facilitator, and incorporating restorative practices into PLD time. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - Restorative practice PLD throughout Term 2, facilitated by University of Waikato (<i>mentioned above</i>). - Centrally funded professional learning development has focused on the Year 7-10 local curriculum with Tabitha Leonard (<i>see below</i>) 		
	2.2.b. Plan and implement Y7-10 Carmel Local Curriculum.	KM	
Update 1 - 3 April	<ul style="list-style-type: none"> - Planning is ongoing due to the New Zealand Curriculum refresh. Full implementation 2027. - Implementation of the refreshed NZC is to be started in 2023, with full implementation expected in 2026 when all learning areas of the curriculum are refreshed. - Teacher Only Days have been mandated through the Ministry of Education for term 2 and 4. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - Through CFPLD Tabitha Leonard is working with year level teams and Heads of Department to 'deconstruct' the curriculum in Year 7-10 before planning and implementing the refreshed NZ Curriculum, Te Mataiaho to ensure a cohesive plan is developed. - Te Mataiaho is still being refreshed, timeline for full implementation up until 2027 		
	2.2.c. Develop a process for whole cohort standardised testing to show learner progress in Y7-10.	GA	
Update 1 - 3 April	<ul style="list-style-type: none"> - e-asTTle standardised testing has taken place for students in Y7-10. - There is discussion around exploring PAT's due to recent developments in this testing that align with the literacy and numeracy co-requisite that takes effect in 2024. Further research is required should a change be made for 2024. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - Analysis of student success in the NCEA co-requisite pilot is underway as students in Year 11 sat the literacy pilot in term 2, with students in Year 10 attempting the co-requisite pilot in term 4. The analysis will look at the correlation between e-asTTle and readiness of students to sit, and achieve, the co-requisite. 		
	2.3. Lead Professional Learning Discussions around the move to longer blocks of teaching & learning periods.	GA/SK	
Update 1 - 3 April	<ul style="list-style-type: none"> - No progress to report on as formal work has not begun. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - No progress - <i>Future considerations: Revised NCEA that is underway- Level 1 now has 27 subjects, which will increase to 57 subjects in Level 2 and 3</i> 		

	2.4. Work with HODS to actively engage in NCEA changes and trials as appropriate.	RF	
Update 1 - 3 April	<ul style="list-style-type: none"> - Term 2 week 8 Year 11 students will sit the pilot literacy co-requisites for the reading and writing standards (5 credits per standard) - Term 4 week 4 Year 10 students will sit the pilot numeracy co-requisite for numeracy (10 credits) - Learning areas have written BOT reports which have been presented to SLT. This format has allowed for discussions to take place around the work departments have been involved in, provided an opportunity to share successes, and concerns/ challenges moving forward due to the pieces of work currently occurring around the NZC refresh and the revised NCEA achievement standards. Staffing has also been discussed with regards to individuals who undertake marking and/ or moderation of NCEA, along with noting staff involvement with curriculum associations. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - In term 2 industrial action meant that union members were not able to engage in PLD for the NCEA change programme. During the second half of term 3 some NCEA implementation workshops were held. - Departments are planning the implementation of NCEA Level 1. Standards are not being registered until Term 4, 2023. - Term 4 Teacher Only Day, 17th November 		
	2.5 Review current Māori strategic plan	KM/ SK	
Update 1 - 3 April	<ul style="list-style-type: none"> - Formal work on this is yet to begin. 		
Update 2 - 11 September	<ul style="list-style-type: none"> - No progress 		

Goal 3: Community: Build and enhance effective relationships and partnerships within Carmel College, Carmel College community and the wider community.				
3.1.Redevlopment of strategic plan				
When	What	Who	Indicators of Progress	Achieved Yes/No/Ongoing
	3.1.a Community engagement and consultation on redevelopment of strategic plan	KM/ SK		Ongoing
Update 1 - 8 May	BOT and members of SLT meet over two evenings in April to begin the process of understanding the new requirements of a strategic plan (due to changes from the Education and Training Act 2020. A terms of reference was developed along with a draft timeline. SK approached two education consultants who are presenting proposals to support the BOT and SLT in the redevelopment of the strategic plan. Proposals to be presented and discussed in the May BOT meeting.			

Update 2 - 9 October	Community consultation on strategic planning areas was carried out by Dr Gabrielle Wall, D&G Consulting. Survey was sent to the community 19 July, closed 2 August. There was a high response rate to the survey with 897 students, 82 staff members, and 392 members of the community completing the surveys. Following the survey results from 22-25 August there were focus group meetings (5 student groups, 4 parent groups, 7 teacher groups and 1 old girl group). Currently ongoing work is continuing with Gabrielle around the strategic areas and the enablers of these.			
	3.1.b Specific focus on engagement of our Māori whanau and Pacific families within our community to explore expectations, student outcomes and future pathways	KM/ GA/ SK		Ongoing
Update 1 - 8 May	Has not started. Will be explored in detail during strategic plan redevelopment and community consultation.			
Update 2 - 9 October	During the focus group week Gabrielle had the opportunity to meet with some Pacific students' families (a cultural concert was held during cultural week at lunch time). Although no explicit feedback from the strategic planning consultation processes/ discussions was presented in the findings, the continued focus on engaging our Māori whanau and Pacific families will remain an area of development and improvement in the annual and implementation plan once the strategic plan is confirmed.			

Goal 4: Stewardship: Provide high quality stewardship/kaitiakitanga to protect our legacy and ensure continuous improvement and sustainable success.				
1. Marketing Plan				
When	What	Who	Indicators of Progress	Achieved Yes/No/Ongoing
	In collaboration with CCAL and BOT, use brand work undertaken during 2020-21, to develop an implementation plan.	KM/ SK		
Update 1 - 12 June	<ul style="list-style-type: none"> - New electronic sign installed - BOT Excellence award advertised via Channel and school newsletter 			
Update 2 - 13 November	<ul style="list-style-type: none"> - Review and alignment required moving into new strategic plan/ framework 			

Evaluation and analysis of the school's students' progress and achievement

YEAR 7- 10 LEARNING PROGRESS: BoT REPORT (EoY 2023)

What is e-asTTle?

e-asTTle is an online assessment tool, developed to assess students' achievement and progress in reading, mathematics, writing. The reading and mathematics assessments have been developed primarily for students in years 5–10, but because they test NZ curriculum levels 2–6 they can be used for students in lower and higher year levels. The e-asTTle writing tool has been developed for the assessment of students in years 1–10.

How is e-asTTle used at Carmel?

Since the beginning of 2019 all Year 7-10 students completed e-asTTle assessments in Maths and Reading. Students usually complete these tests at the beginning of the year and the end of the year.

In Maths they look at 2 assessments covering the NC strands of Number & Algebra and Measurement and Geometry. In English they do Reading assessments covering different elements of the English curriculum. In years 9 and 10 they do two different reading tests and the scores are averaged.

In the early years of this data collection, some teething issues meant that not all students were assessed correctly and further PD was provided to help ensure the correct assessments were given to each individual student.

We had no reported issues with the collection of data in 2023. This data was collected between weeks 6 & 9 of term 1 (later than normal), and the end-of-year data was collected in weeks 3 to 5 of term 4.

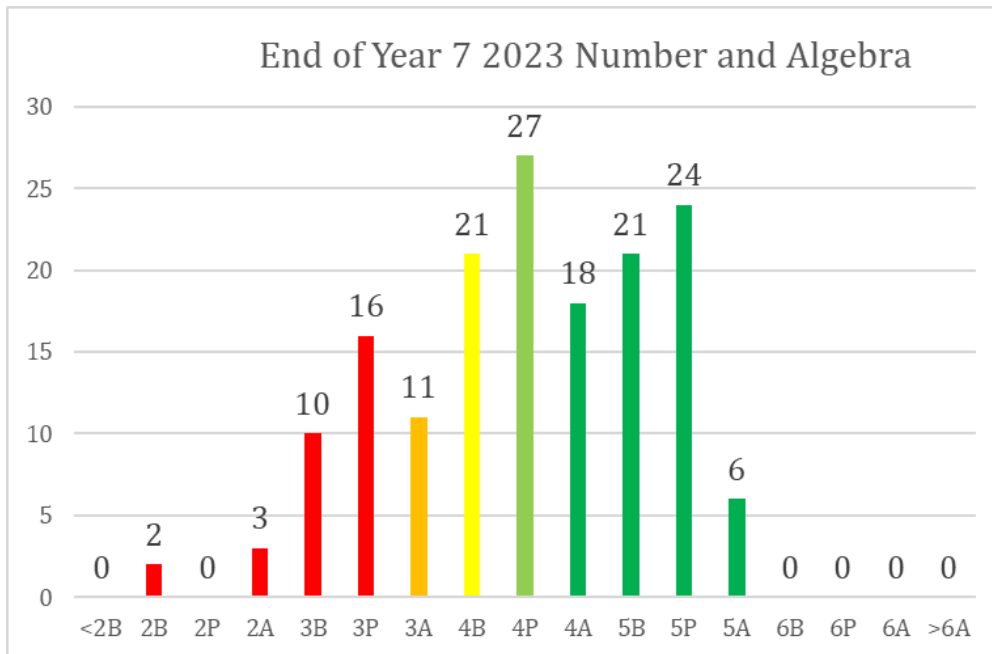
Curriculum Progress Indicators for Profiling of Students

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. Because the data was gathered at the beginning of the year the students have been measured against the 'end of year' expectations eg Year 7 2022 is measured against the expectation for students at the end of year 6.

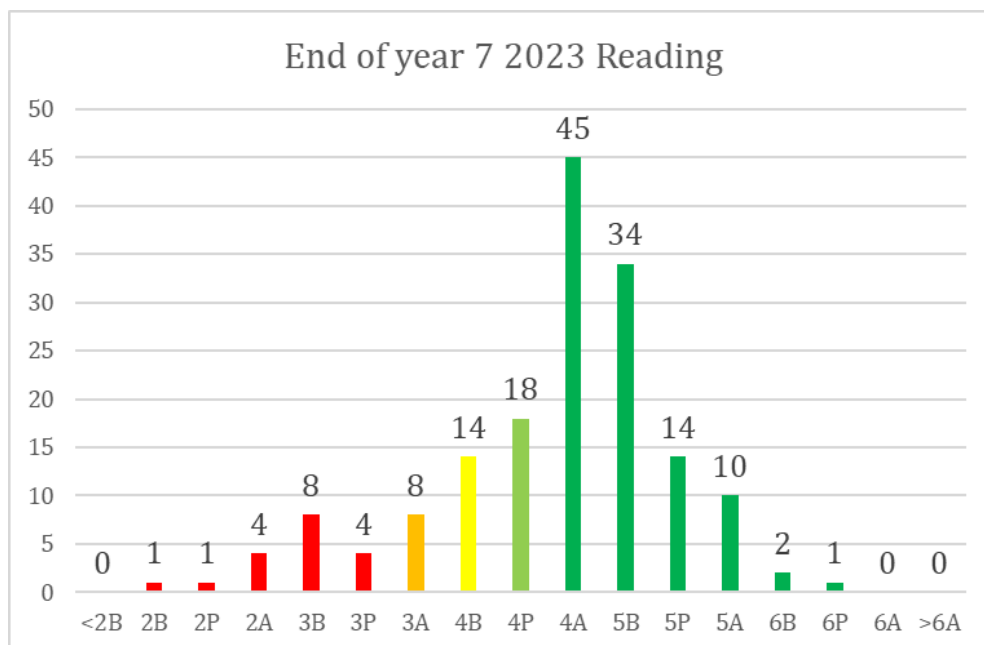
The NZC framework is designed so that students are expected to make progress of, on average, 1 curriculum level every 2 years under the current framework. *NB there were some overlaps in the old version of this table. This has been corrected in this document.*

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 +	5P +	5A +	6P +	
Working Above	4B	4P	5B	5P	6B	
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 -5A	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 2023 End of Year data

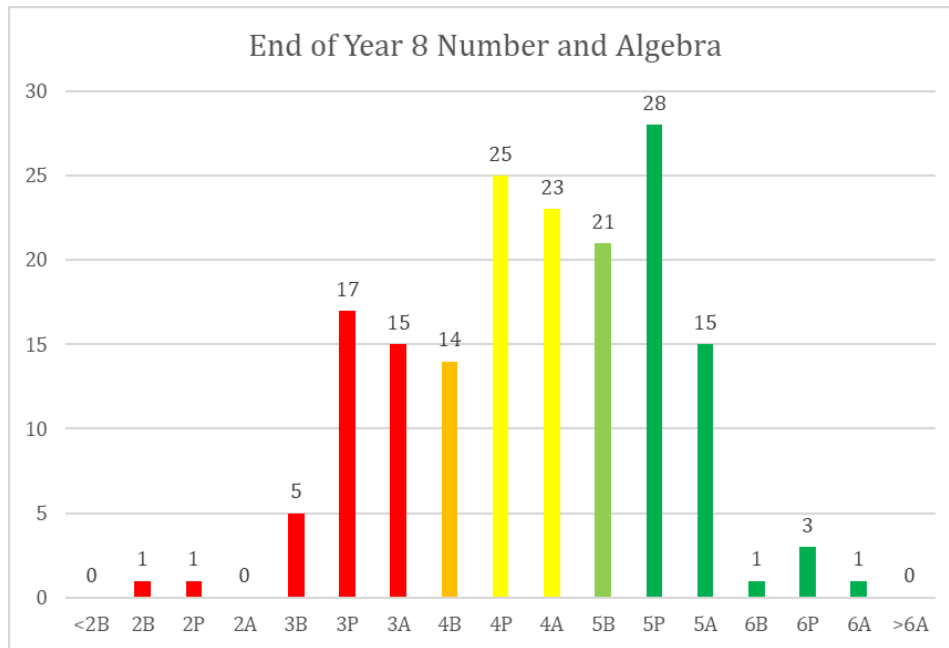


Maths Comment: Most students (117) end the year At standard or better. 11 students are working 1 year Below where they are expected to be and a further 31 Well below. On average the students went up by 0.56 of a curriculum level in Year 7 which is more than the expected 0.5.

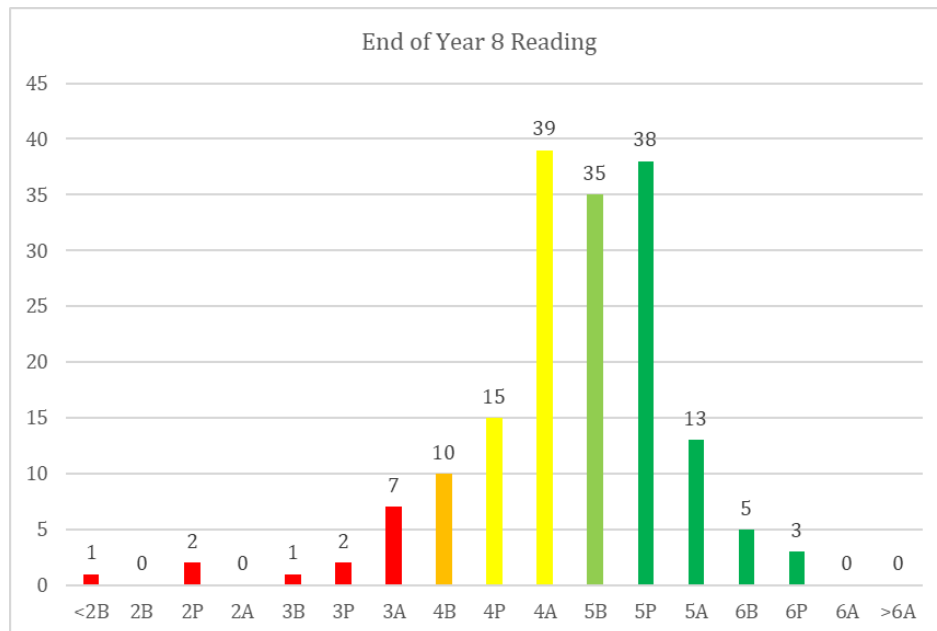


Reading Comment: Most students (138) end the year At standard or better, with a large number (124) higher than the required level for the end of Year 7. 8 students are working 1 year Below where they are expected to be and a further 18 Well below. The average student made an increase of 0.38 of a curriculum level which is less than the expected 0.5.

Year 8 2023 End of Year data

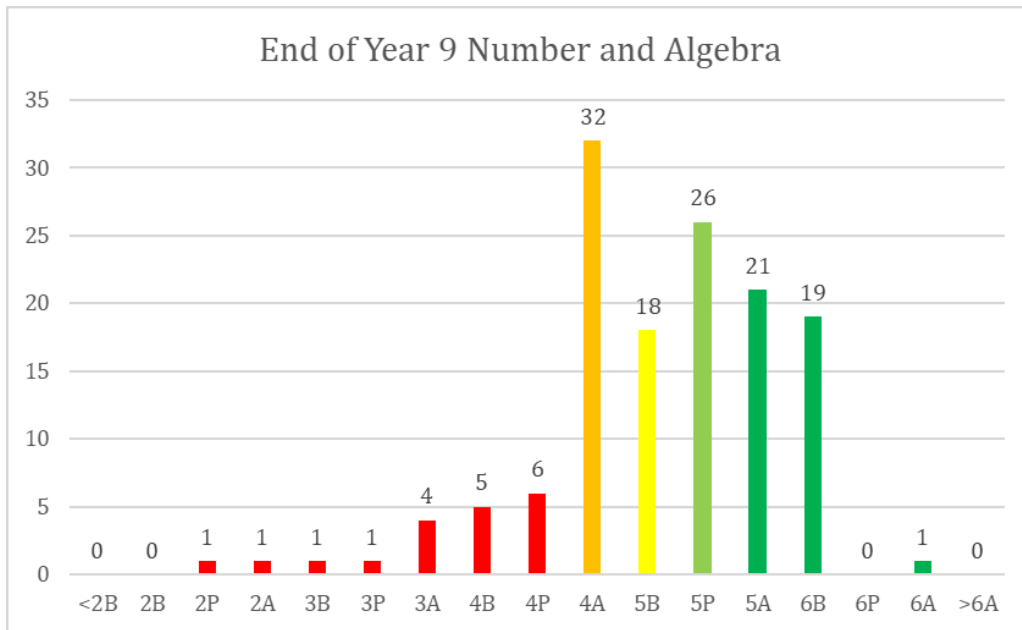


Maths Comment: The average student went up 0.37 of an NC level between the beginning of Year 8 and the end of Year 8, which is lower than the expected improvement. Many students (39) are Well Below, this has been reduced since the start of the year (43). Most of the students (117) are at the expected level or better with a large number (69) at Above or Well above.

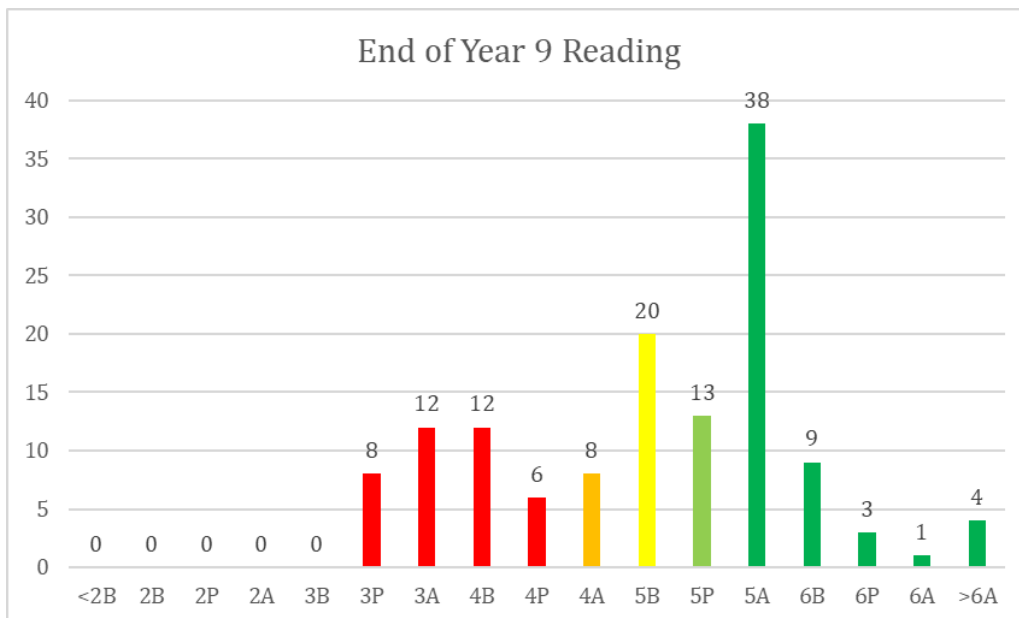


Reading Comment: The average student's reading increased by just over 15% of an NC level which is much lower than expected. The majority of students (148) have reached the expected level for the end of Year 8 (mastered level 4) and a number (59) are working two years or more above that expected curriculum level. There is a number who are working one year below (10) and another group (13) who are working two years or more below the expected level.

Year 9 2023 End of Year data



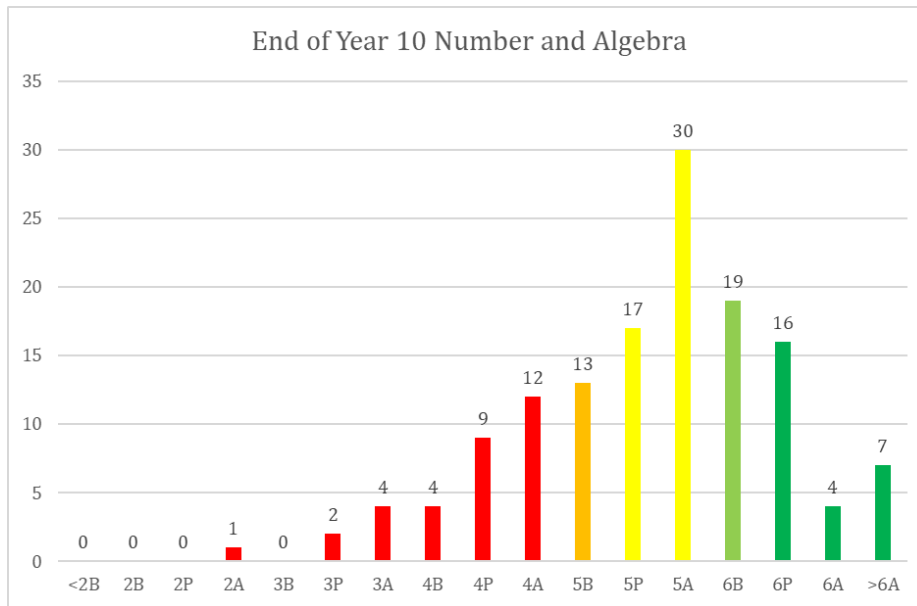
Maths Comment: The average student went up just under a 0.26 of an NC level in the year between the beginning of Year 9 and the end of Year 9. This is half the expected improvement of 0.5. The majority of students (85) are working at, above or well above the expected curriculum level and a large number (67) are working at Above or Well Above. At the same time, quite a number (32) are still working one year below or two or more years below (19) the expected level. This is a shift from 25 Well below at the beginning of Year 9.



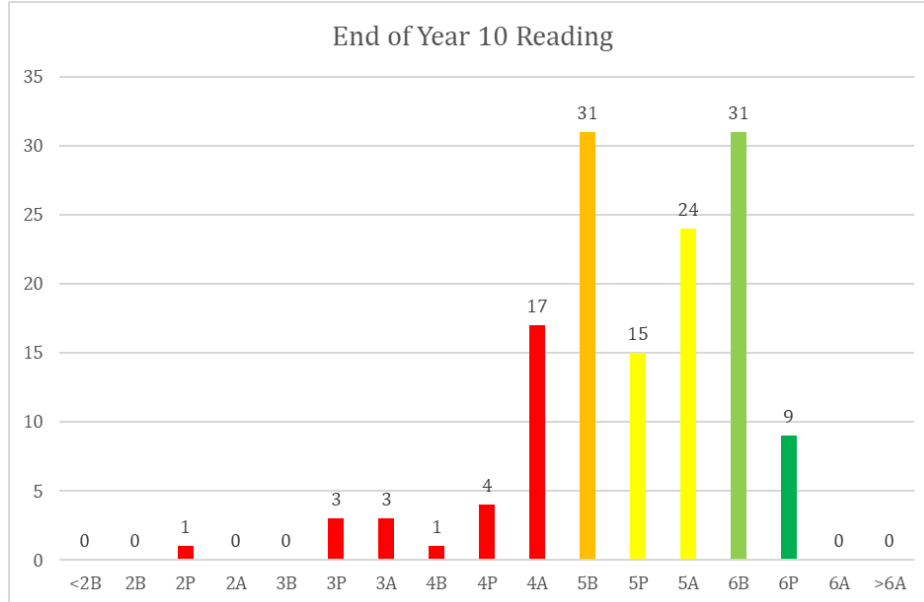
Reading Comment:

Comparing the reading scores from the beginning of 2023 and the end of 2023 the average student improved by just over 1/5 of a curriculum level during Year 9, this is much less than expected. The majority of students (88) are working at, above or well above the expected curriculum level and a large number (68) are working at Above or Well Above. 8 Students are operating 1 year Below the expected level while 38 are Well Below.

Year 10 2023 End of Year data



Maths Comment: The average student made 1/4 of an NC level progress between the beginning of 2023 and end of 2023. This is half the expected improvement. The majority of students (93) are working at or above the level expected for the end of Year 10 and a significant number (46) are working above the level for Year 10 (mastered level 5). There are still a number of students (13) who are working Below the required level and (32) students are well below, of these 7 have not reached Level 4.



Reading Comment: The average year 10 went up 10% of an NC level between the beginning and end of Year 10, this is much less than expected. The majority of students (88) are working at or above the level expected for the end of Year 10 (mastered level 5). There are still some students (31) who are working one year below the expected level for the beginning of Year 10 with (29) working two or more years below. Only 17 students in Year 10 scored lower than they did at the end of Year 9.

Linking E-asTTle to the CAA (common assessment activity) or Literacy and Numeracy assessments for Level 1

From analysing the results for the Literacy Reading, Writing and Numeracy assessments in 2023, a student who got a Number and Algebra Level of 5B had a 69% chance of passing the numeracy test. This chance of passing the numeracy test increased as the student's score in E-asTTle increased.

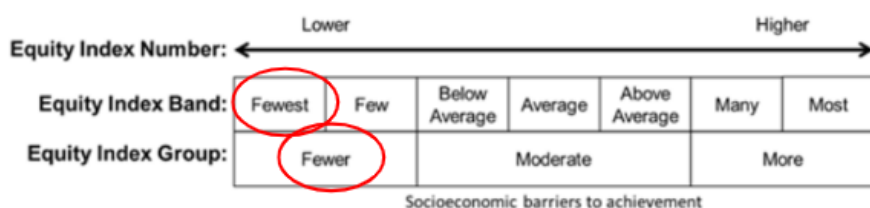
In Reading an E-asTTle result of 5A gave a 76% chance of passing the reading assessment and again this chance increased with every level the student's score in E-asTTle increased.

Writing is the hardest to predict as it is hard to use reading skills to predict writing. An E-asTTle of 4A gave a 65% chance of passing again this chance increased with every level the student's score in E-asTTle increased however unlike reading and numeracy which by the time the student was 6B gave 100% chance of passing, this was never achieved with Writing.

The effective pass rates (of those students who sat the numeracy or literacy assessments)

	Literacy Common Assessment Activity		Numeracy Common Assessment Activity	
	U.32403.1 - Read written texts to understand ideas and information	U.32405.2 - Write texts to communicate ideas and information	U.32406.2 - Use mathematics and statistics to meet the numeracy demands of a range of situations	
Achieved	117	113	101	
Not Achieved	14	19	33	
Pass rate	89.31%	85.61%	75.37%	

Equity Index (EQI)



In 2023 the decile system was replaced by the equity index.

NCEA results have been reported according to EQI band and group:

- EQI Bands:
Each EQI Band contains around the same number of schools
- Equity Index Groups:
There are three groups of schools formed by collapsing the seven Equity Index Bands.
The two end Equity Index Groups contain the two Equity Index Bands from each end of the EQI scale, and the middle group contains the middle three Equity Index Bands.

Carmel College 'fits' into the equity index band of 'fewest', and the equity index group, 'fewer'.

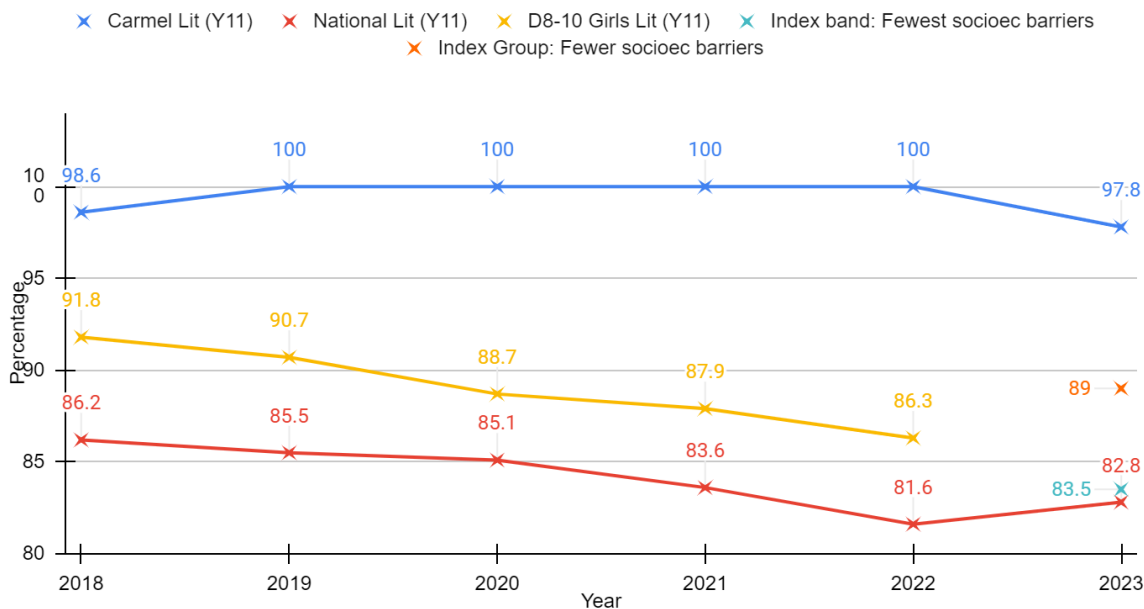
Level 1 NCEA results for 2023

Factors of the cohort which has impacted the 2023 results as students results:

- 3 students left Carmel during the year
- 1 student was under dual enrollment with Northern Health Schools
- 2 students had attendance concerns
- 1 student was working on an individual plan to achieve her best

NCEA Level 1 Literacy						
	2018	2019	2020	2021	2022	2023
Carmel Lit (Y11)	98.6	100	100	100	100	97.8
National Lit (Y11)	86.2	85.5	85.1	83.6	81.6	82.8
D8-10 Girls Lit (Y11)	91.8	90.7	88.7	87.9	86.3	
Index band: Fewest socioec barriers						83.5
Index Group: Fewer socioec barriers						89

Literacy percentage pass rates 2018-2023

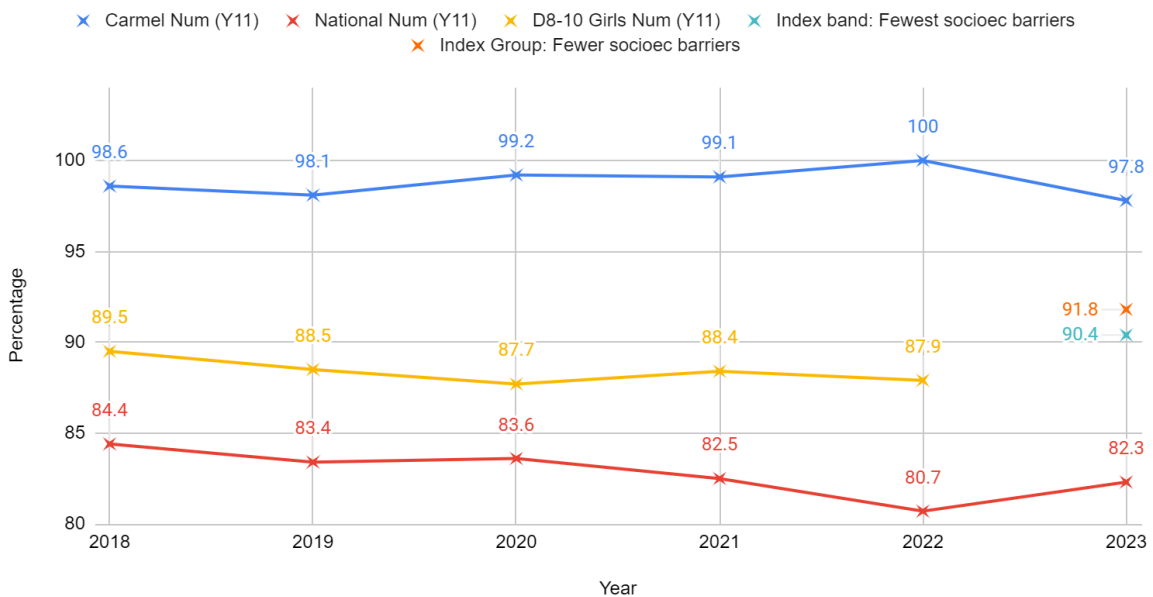


Literacy: Carmel has continued to maintain very high levels of literacy attainment at Level 1. Whilst there has been a decrease from the 100% pass rate in previous years this is the eighth consecutive year that the L1 literacy pass rates have been above 97%.

Although there has been a decrease in student literacy rates at Carmel they remain significantly above national results by 15%, although nationally there was a 1.2% increase, and above those in comparable equity index bands and groups by 14.3% and 8.8% respectively.

NCEA Level 1 Numeracy						
	2018	2019	2020	2021	2022	2023
Carmel Num (Y11)	98.6	98.1	99.2	99.1	100	97.8
National Num (Y11)	84.4	83.4	83.6	82.5	80.7	82.3
D8-10 Girls Num (Y11)	89.5	88.5	87.7	88.4	87.9	
Index band: Fewest socioec barriers						90.4
Index Group: Fewer socioec barriers						91.8

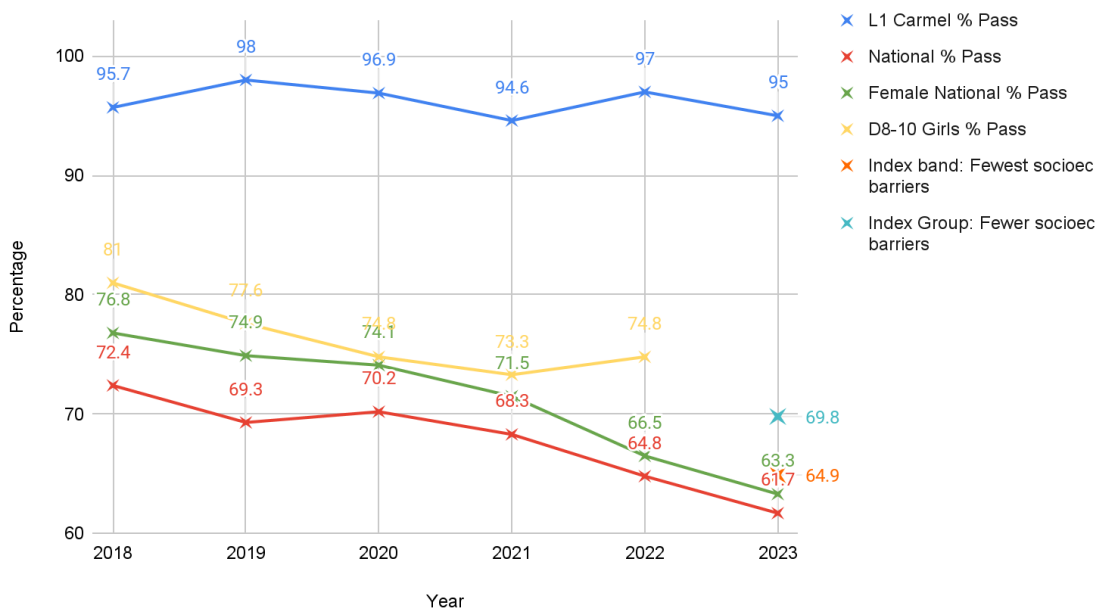
Numeracy percentage pass rates 2018-2023



Numeracy: Again a slight decrease on previous years, however Carmel has continued to maintain very high levels of numeracy attainment, sitting 15.5% above the national numeracy level, and above those in comparable equity index bands and groups by 7.4% and 6% respectively.

NCEA Level 1 Attainment						
	2018	2019	2020	2021	2022	2023
L1 Carmel % Pass	95.7	98	96.9	94.6	97	95
National % Pass	72.4	69.3	70.2	68.3	64.8	61.7
Female National % Pass	76.8	74.9	74.1	71.5	66.5	63.3
D8-10 Girls % Pass	81	77.6	74.8	73.3	74.8	
Index band: Fewest socioec barriers						64.9
Index Group: Fewer socioec barriers						69.8

NCEA Level 1 Percentage Pass Rate, 2018-2023



Level 1: Over the past six years, Carmel, with a 95% pass rate has continued to exceed national levels of achievement. Although a decrease in the 2023 Carmel results, it reflects the national decrease. The 2023 results are 33.3% higher than the national level, 31.7% higher than the female national level and above those in comparable equity index bands and groups by 30.1% and 25.2% respectively.

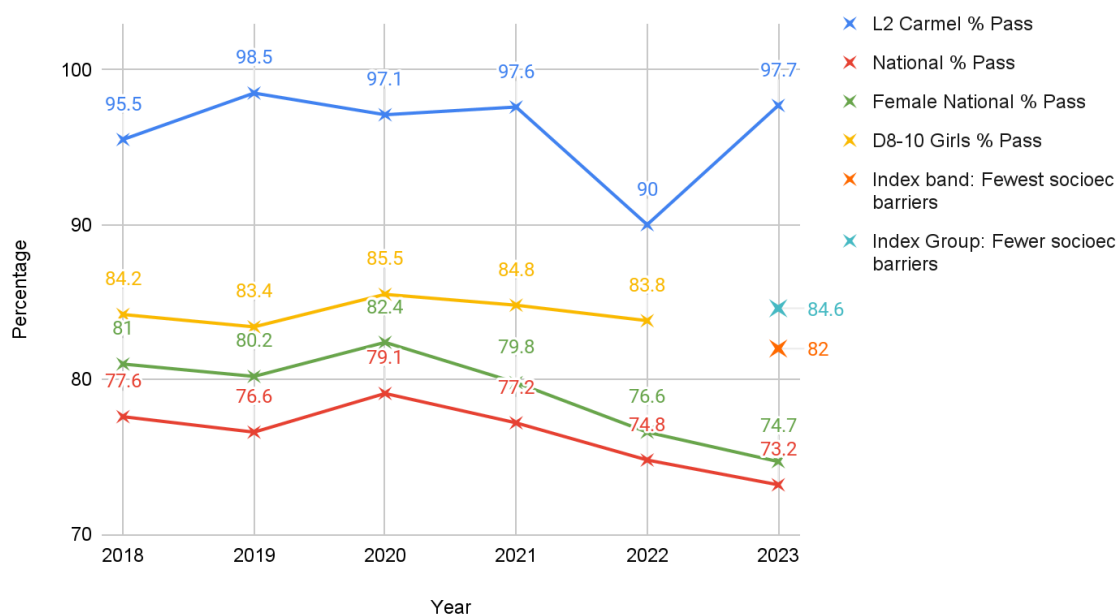
Level 2 NCEA results for 2023

Factors of the cohort which has impacted the 2023 results as students results:

- 2 students left Carmel during the year
- 1 student began in September, a domestic student from overseas
- 2 students had significant attendance concerns with rates at 60%

NCEA Level 2 Attainment						
	2018	2019	2020	2021	2022	2023
L2 Carmel % Pass	95.5	98.5	97.1	97.6	90	97.7
National % Pass	77.6	76.6	79.1	77.2	74.8	73.2
Female National % Pass	81	80.2	82.4	79.8	76.6	74.7
D8-10 Girls % Pass	84.2	83.4	85.5	84.8	83.8	
Index band: Fewest socioec barriers						82
Index Group: Fewer socioec barriers						84.6

NCEA Level 2 Percentage Pass Rate, 2018-2023



Level 2: The 2023 results at level 2 highlight an increase in attainment of Level 2. Carmel remains well above all other comparable groups which saw a decreasing trend in results. Carmel results are above the national, female national and equity index bands and groups by 24.5%, 23%, 15.7% and 13.1% respectively.

Whilst these results are very pleasing, they are comparable to the Level 1 results this cohort achieved in 2022 at Level 1.

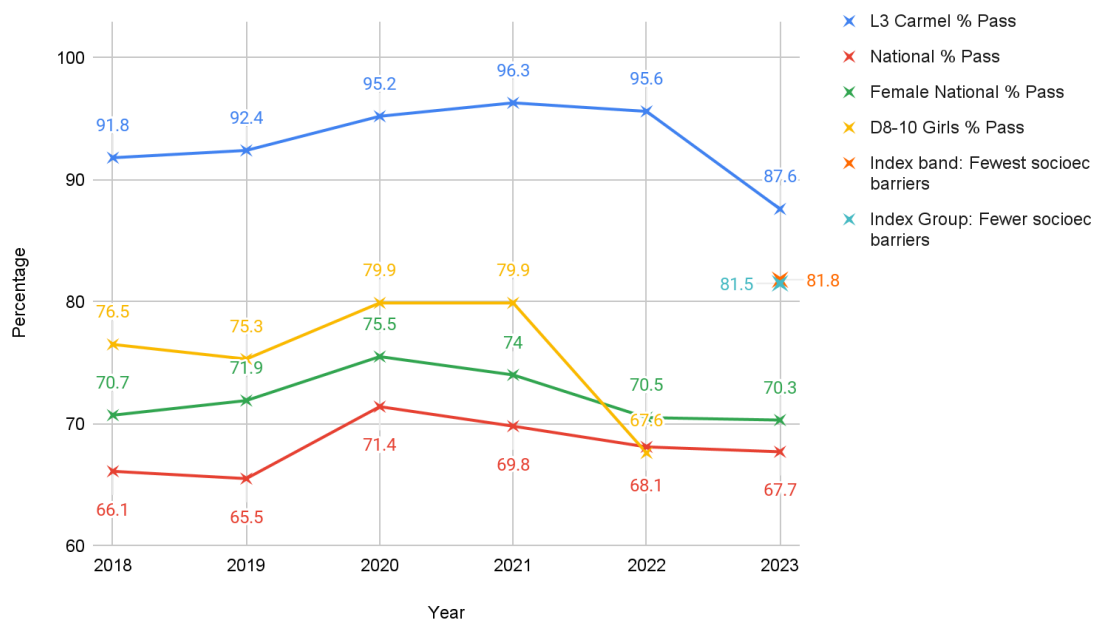
Level 3 NCEA results for 2023

Factors of the cohort which has impacted the 2023 results as students results:

- 3 students left Carmel during the year
- 10 students had attendance rates under 70%, with 8 students under 55%

NCEA Level 3 Attainment						
	2018	2019	2020	2021	2022	2023
L3 Carmel % Pass	91.8	92.4	95.2	96.3	95.6	87.6
National % Pass	66.1	65.5	71.4	69.8	68.1	67.7
Female National % Pass	70.7	71.9	75.5	74	70.5	70.3
D8-10 Girls % Pass	76.5	75.3	79.9	79.9	67.6	
Index band: Fewest socioec barriers						81.8
Index Group: Fewer socioec barriers						81.5

NCEA Level 3 Percentage Pass Rate, 2018-2023



Level 3: Whilst the 2023 results at level 3 show a decrease in attainment of NCEA Level 3, they remain well above all other comparable groups which also experienced a decreasing trend in results. Carmel results are above the national, female national and equity index bands and groups by 27.9%, 17.3%, 5.8% and 6.1% respectively.

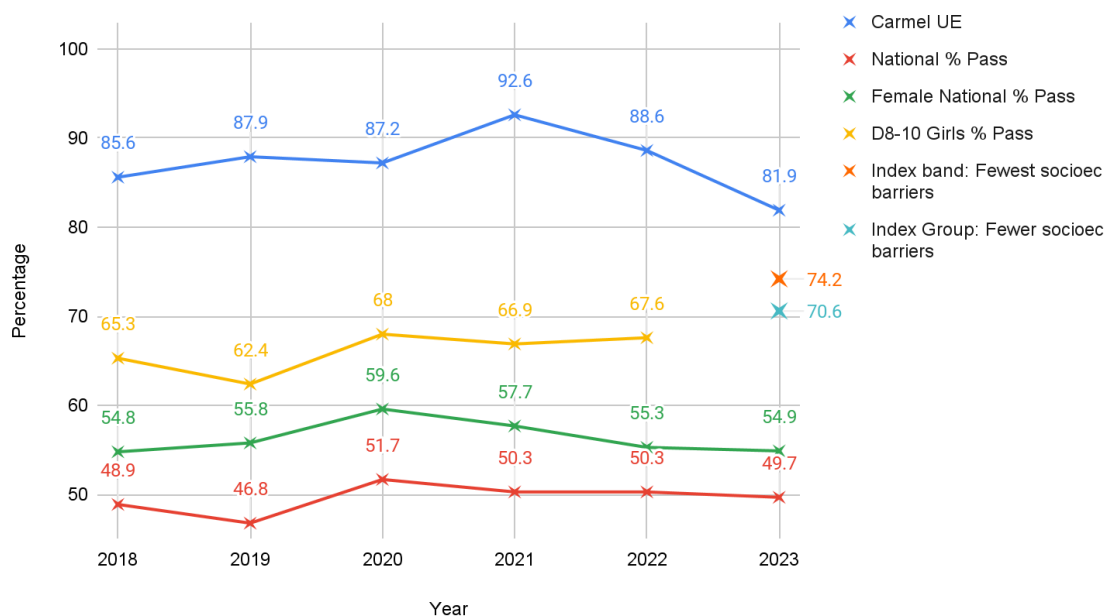
Whilst a decrease in attainment is not ideal, there are factors noted above in relation to the number of students in the cohort completing the academic year and others with attendance concerns, however the Level 3 attainment is reflective of the cohort's Level 2 results in 2022, which was 90%.

NCEA University Entrance (UE) Attainment						
	2018	2019	2020	2021	2022	2023
Carmel UE	85.6	87.9	87.2	92.6	88.6	81.9
National % Pass	48.9	46.8	51.7	50.3	50.3	49.7
Female National % Pass	54.8	55.8	59.6	57.7	55.3	54.9
D8-10 Girls % Pass	65.3	62.4	68	66.9	67.6	
Index band: Fewest socioec barriers						74.2
Index Group: Fewer socioec barriers						70.6

Those that did not gain UE:

- 13 did gain NCEA L3, so could not attain UE
- Course selection meant 3 did not have enough approved subjects for UE
- 4 did not sit their external examinations, and did not have sufficient internal credits for UE

University Entrance Percentage Pass Rate, 2018-2023

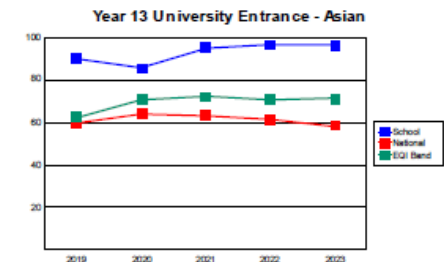
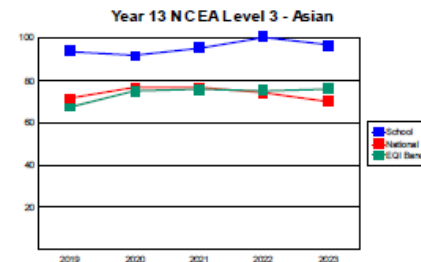
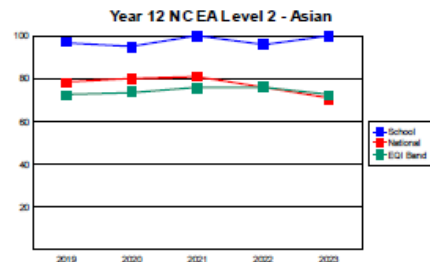
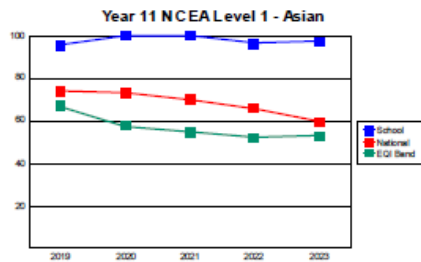


UE: Although the UE attainment results declined for the second year at Carmel, students achieved a 81.9% pass rate for UE which continues to exceed all other comparable groups which also experienced a decreasing trend in results. Carmel results are above the national, female national and equity index bands and groups by 32.2%, 27%, 7.7% and 11.3% respectively.

Next steps: The focus on ensuring students who are planning to enrol in a university in the following year and suitable courses and standards that enable them to gain UE remains a priority. Actions are to continue monitoring Y12 and Y13 students early in 2024 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.

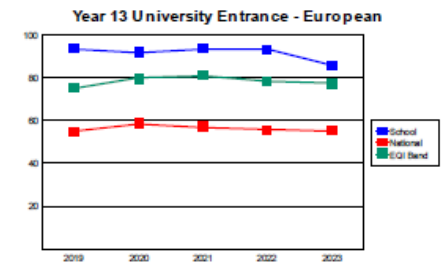
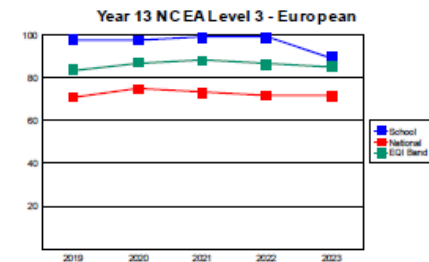
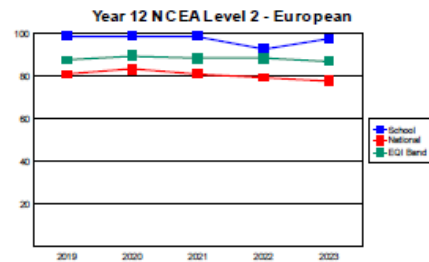
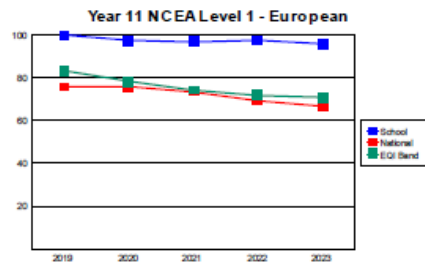
Analysis of Achievement by Ethnicity:

Academic Year	Carmel College				National				Fewest Socioeconomic Barriers (School Equity Index Band)			
	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
Asian												
2019	95.5	97.1	93.3	90.0	73.9	78.3	71.3	59.3	66.9	72.6	67.2	62.4
2020	100.0	95.1	91.2	85.3	73.1	80.0	76.5	64.1	57.5	73.8	74.7	70.6
2021	100.0	100.0	95.1	95.1	70.0	81.1	76.2	63.4	54.6	75.8	75.3	71.9
2022	96.4	96.2	100.0	96.4	65.9	76.0	73.6	61.3	52.0	76.1	75.0	70.7
2023	97.1	100.0	96.2	96.2	59.5	70.7	70.1	58.1	52.9	72.4	75.7	71.3



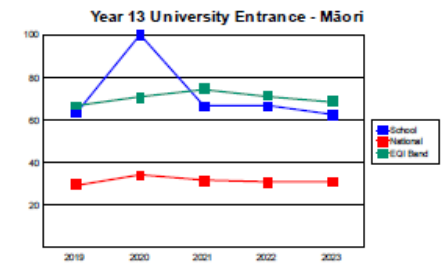
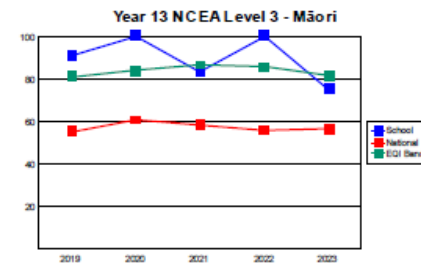
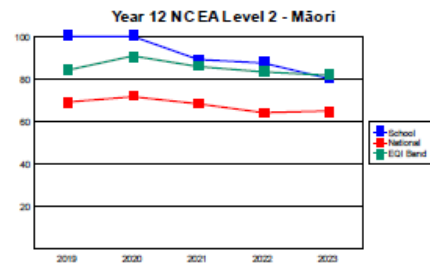
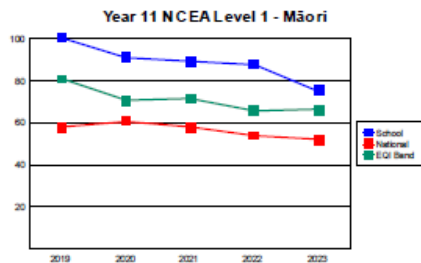
Based on the MOE supplied data and graphs, the pass rates for our Asian students at NCEA Level 1, 2, 3 and UE exceed comparative national and decile based pass rates by more than 26%, with level 1 achievement being 37.6% higher than national rates. In comparison to Asian students in a similar equity index band, Asian students at Carmel achievement rate is at least 20% higher.

Academic Year	Carmel College				National				Fewest Socioeconomic Barriers (School Equity Index Band)			
	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
European												
2019	100.0	98.8	97.5	93.8	76.0	81.1	70.8	55.1	83.4	87.8	83.5	75.4
2020	97.6	98.8	97.4	92.1	75.8	83.2	74.6	59.0	78.4	89.8	86.8	79.9
2021	97.2	98.8	98.8	93.9	74.0	81.2	73.2	57.2	74.4	88.3	88.0	81.3
2022	97.7	92.9	98.6	93.2	69.7	79.4	71.6	56.0	72.0	88.4	86.4	78.6
2023	96.0	97.7	89.2	86.2	67.2	78.0	71.4	55.5	70.8	87.1	85.2	77.4



Based on the MOE supplied data and graphs, our European students' pass rates remain above National and EQ band levels of achievement. Whilst European Carmel students exceed national achievement rates by at least 18%, the gap between Carmel students and other students who identify as European in the EQ band of schools is narrower., particularly at Level 3 with a margin of 4%. Previously impacts on the Level 3 cohort data was identified to explain the decrease at Level 3.

Academic Year	Carmel College				National				Fewest Socioeconomic Barriers (School Equity Index Band)			
	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
Māori												
2019	100.0	100.0	90.9	63.6	57.7	68.9	55.1	29.9	80.7	84.4	80.7	67.0
2020	90.9	100.0	100.0	100.0	60.8	71.9	60.7	34.1	70.3	90.5	83.8	70.7
2021	88.9	88.9	83.3	66.7	57.7	68.3	58.5	31.7	71.5	85.8	86.5	74.7
2022	87.5	87.5	100.0	66.7	53.9	64.1	55.7	30.9	65.8	83.6	85.2	71.4
2023	75.0	80.0	75.0	62.5	51.9	64.6	56.3	31.2	66.4	81.7	81.1	68.7

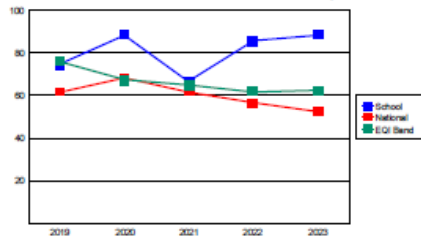


Based on the MOE supplied data and graphs, our Māori students are achieving at higher rates than the comparison data at National levels, however the margin is narrower at Level 2 and at Level 3 and UE achievement rates Māori students in other schools in a similar EQ band fare better.

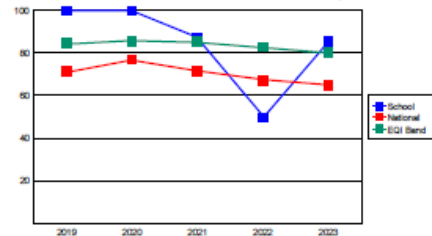
The fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity. [L1 = 7; L2 = 5 L3 = 8]

Academic Year	Carmel College				National				Fewest Socioeconomic Barriers (School Equity Index Band)			
	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
Pacific Peoples												
2019	75.0	100.0	42.9	42.9	61.8	71.3	60.3	30.3	76.4	84.7	79.3	59.2
2020	88.9	100.0	90.9	45.5	68.2	77.1	68.9	33.7	67.4	85.8	79.5	60.8
2021	66.7	87.5	100.0	50.0	62.3	71.5	64.9	33.0	65.1	85.2	79.3	63.6
2022	85.7	50.0	66.7	41.7	56.6	67.3	59.4	28.7	62.0	83.0	80.1	55.6
2023	88.9	85.7	62.5	37.5	52.7	65.0	60.4	29.8	62.5	80.5	77.5	61.4

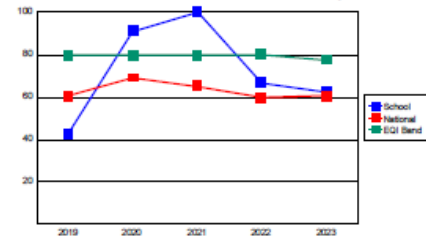
Year 11 NCEA Level 1 - Pacific Peoples



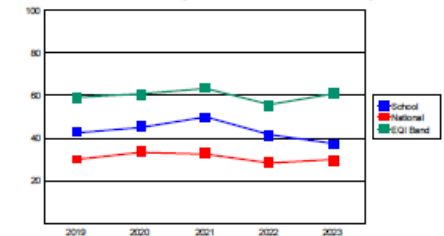
Year 12 NCEA Level 2 - Pacific Peoples



Year 13 NCEA Level 3 - Pacific Peoples



Year 13 University Entrance - Pacific Peoples



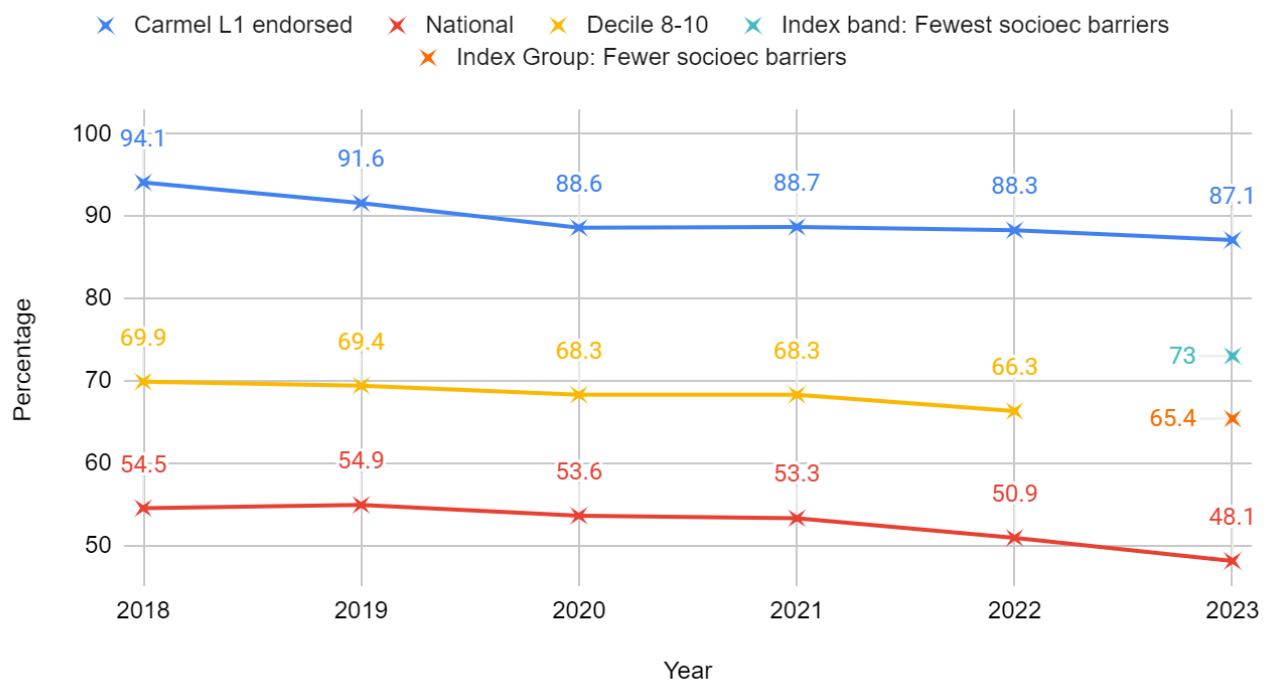
Based on the MOE supplied data and graphs, our Pacific Peoples students at Level 3 achieved marginally higher than Pacific Peoples nationally, but below other Pacific Peoples in similar EQ band school. UE attainment for Pacific People at Carmel was well below those at similar EQ band schools.

Whilst the fluctuations in percentages over the years are partly due to the very low numbers of students of this ethnicity [L1 = 9; L2 = 13; L3 = 7] this downtrend of achievement particularly at Level 3 and UE remains a key priority for 2024. Attendance remains a key area of focus as our Pacific Peoples attendance rates across Year 7-13 are lower.

Analysis of Achievement by percentage of endorsement passes

NCEA Level 1 Endorsed, Merit and/ or Excellence						
	2018	2019	2020	2021	2022	2023
Carmel L1 endorsed	94.1	91.6	88.6	88.7	88.3	87.1
National	54.5	54.9	53.6	53.3	50.9	48.1
Decile 8-10	69.9	69.4	68.3	68.3	66.3	
Index band: Fewest socioec barriers						73
Index Group: Fewer socioec barriers						65.4

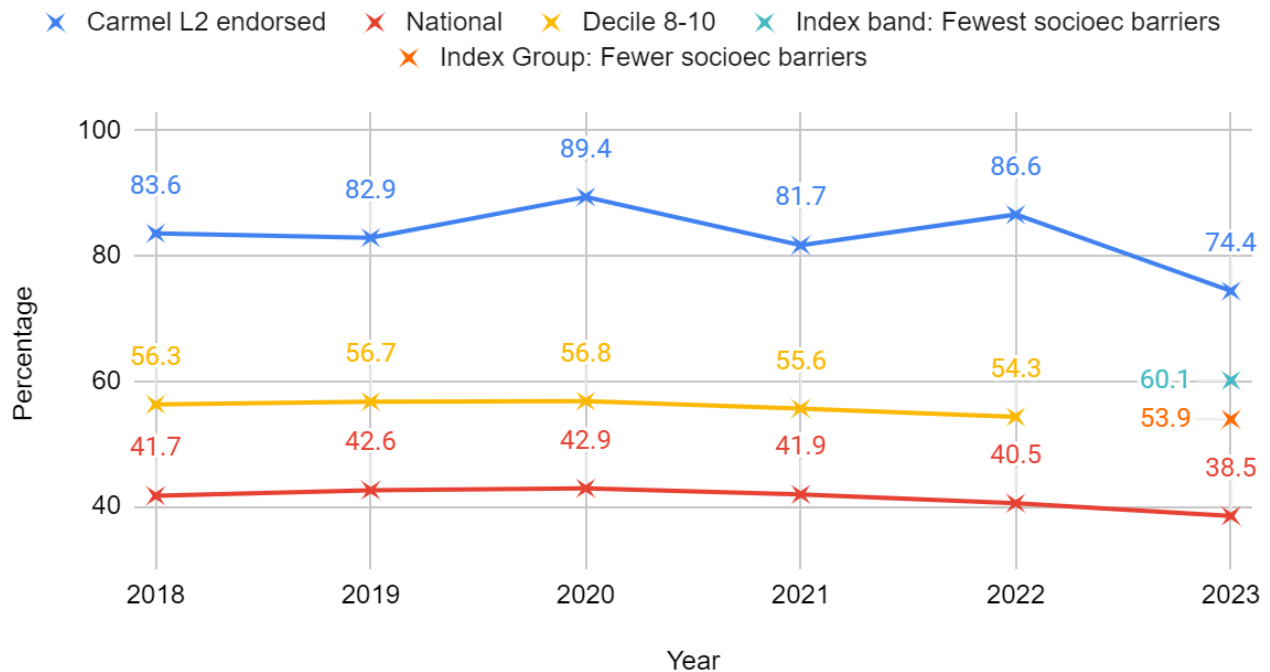
NCEA L1 Merit and Excellence endorsement , 2018-2023



Level 1: Whilst there was a 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 14% higher than students in a school in a similar EQ band and 38.9% higher than national endorsement rates.

NCEA Level 2 Endorsed, Merit and/ or Excellence						
	2018	2019	2020	2021	2022	2023
Carmel L2 endorsed	83.6	82.9	89.4	81.7	86.6	74.4
National	41.7	42.6	42.9	41.9	40.5	38.5
Decile 8-10	56.3	56.7	56.8	55.6	54.3	
Index band: Fewest socioec barriers						60.1
Index Group: Fewer socioec barriers						53.9

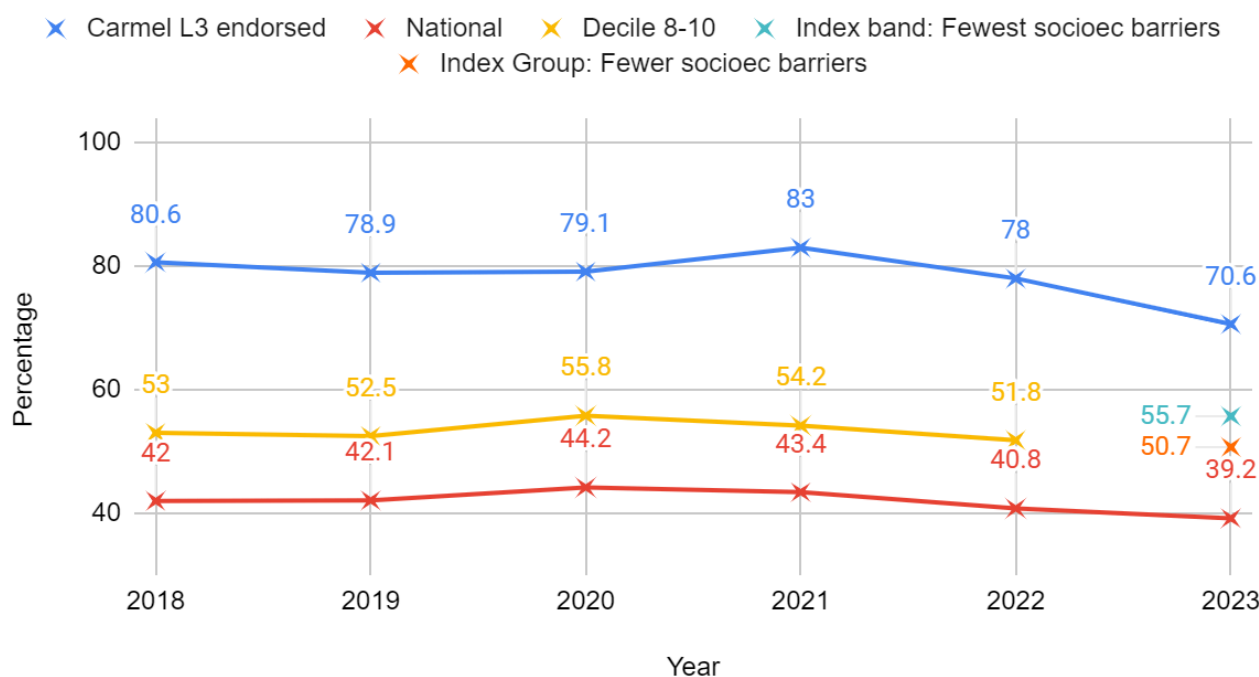
NCEA L2 Merit and Excellence endorsement, 2018-2023



Level 2: Whilst there is a decrease in endorsement rates (12.2%) for L2 in 2023, the L2 endorsement rates are 14.3% higher than students in a school in a similar EQ band and 35.9% above national comparisons.

NCEA Level 3 Endorsed, Merit and/ or Excellence						
	2018	2019	2020	2021	2022	2023
Carmel L3 endorsed	80.6	78.9	79.1	83	78	70.6
National	42	42.1	44.2	43.4	40.8	39.2
Decile 8-10	53	52.5	55.8	54.2	51.8	
Index band: Fewest socioec barriers						55.7
Index Group: Fewer socioec barriers						50.7

NCEA L3 Merit and Excellence endorsement, 2018-2023



Level 3: There has continued to be a decrease in the endorsements of 7.4% at Carmel whilst nationally the decrease was 1.6%. In comparison to students from a school in a similar EQ index band Carmel endorsement levels are 14.9% higher.

General observations/ comments:

All students who did not achieve were on the pastoral care teams 'At risk list'. The PCT meets fortnightly to review students progress, attendance and other factors that may be impacting students. Deans and the counselling team engage, where possible with parents, caregivers and whānau.

Next steps:

For all levels, the focus will continue to be on monitoring students attendance and credit attainment with 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

How we have given effect to Te Tiriti o Waitangi

Our school is committed to the three principles of Te Tiriti o Waitangi- partnership, participation and protection. We want to achieve equitable outcomes for Māori students at Carmel College and foster the success of Māori to attainable their personal expense.

Whilst noted in the strategic and annual plan, and feedback on progress towards these in the earlier section of the annual report, little formal progress was made in 2023 towards the development of a strategic plan for Māori.

However, there are actions and processes in place that were continued in 2023 from previous years, building on the foundations, with improvements and developments continuing to be at the forefront in the new strategic plan.

- Timetabling policy: Te Reo classes are timetabled first to ensure students wanting to take Te Reo are not at risk of having this option line clash with another subject.
- Whānau hui: During 2023 there were two whānau hui. These were well attended and a place for whānau to come to discuss their desires and aspirations for our young wahine. Speakers were invited from the community to speak.
- Celebration of graduating Year 13 students: This was the first time a specific evening had been arranged to acknowledge and celebrate our graduating wahine. It was a fantastic event where whānau came together to acknowledge our young wahine as they prepared to leave Carmel College, and teachers and whānau had the opportunity to pass on words of advice, support and messages to celebrate them.
- Staff professional learning opportunities: Over the course of the year all staff attended various PLD opportunities to gain further understanding and insight into te ao Māori and matauranga Māori. Staff also undertook the learning of a school haka which was performed at the end of year assembly to our Year 13 leavers.

Statement of compliance with employment policy

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> - HSE Connect: platform where staff trainings are uploaded and completion is recorded and reported to the health and safety committee, and the BOT through meeting minutes. - Staff wellbeing group: continual development of initiatives run throughout the year
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	No specific programme in operation in 2023. However, with regards to equal employment opportunities, all middle and senior leadership positions advertised through internal communication, the Education gazette and school website.
How do you practise impartial selection of suitably qualified persons for appointment?	Appointment committees are formed according to Board delegations, which varies according to position, and if a tagged teacher is required (which carries further delegations with respect to a proprietor board member being on the appointment panel). All candidates CV's, cover letters and supporting material is made accessible in a shared folder, which is deleted once an appointment is made.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> - Actively supporting the growth and leadership development aspirations. - Regular meetings are held with the Associate Principal. - Support of all initiatives, and the attendance of SLT at hui, events, activities
How have you enhanced the abilities of individual employees?	<p>Extensive internal and external PLD opportunities are provided.</p> <p>There is an internal google form for staff to apply for external PLD, and a PLD committee reviews applications to ensure a level of equity among staff accessing external PLD opportunities.</p> <p>The PLD committee comprises the Associate Principal, Assistant Principal who oversees relief, Specialist classroom teacher, SENCO, and an administration support staff member. The principal is included in all communications.</p> <p>Furthermore, following PGC completion, if areas of support are requested/ identified, these are noted.</p>
How are you recognising the employment requirements of women?	Majority of staff at Carmel College are female. We proactively support staff leave applications that relate to supporting family i.e. staff that have requested leave to be at the birth of a grandchild to support their daughter/ son.

How are you recognising the employment requirements of persons with disabilities?	NA
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

***NOTE:** This is a recent area of development as Carmel College is moving policies to the Schooldocs platform and we are therefore undertaking procedure reviews to align with policies.*

CARMEL COLLEGE



CARMEL COLLEGE

STATEMENT ON KIWISPORT FUNDING

YEAR ENDED 31ST DECEMBER 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$22,468.23 (excluding GST).

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