



**KAVANAGH COLLEGE**  
RESPECT SERVICE JUSTICE TRUTH

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

Ministry Number: 536  
Principal: Tracy O'Brien  
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# KAVANAGH COLLEGE

Annual Report - For the year ended 31 December 2018

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# Kavanagh College

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

*James Thomas*

Full Name of Board Chairperson

STEPHEN JOHN READ

Full Name of Principal

*[Signature]*

Signature of Board Chairperson

*[Signature]*

Signature of Principal

27/5/2019

Date:

27/05/19

Date:

# Kavanagh College

## Members of the Board of Trustees

For the year ended 31 December 2018

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Held Until</b>
Trevor Thomson	Chairperson	Elected	April 2019
Tracy O'Brien	Principal		
Paul Larson	Parent Rep	Elected	April 2019
Rebecca Meikle	Parent Rep	Elected	April 2019
Paul O'Neill	Parent Rep	Elected	April 2019
Fr Aidan Cunningham	Proprietors Rep		
Philomena O'Connell-Cooper	Proprietors Rep		
John Hogue	Proprietors Rep		
Gerard Hanning	Proprietors Rep		
Lawrence Bishop	Staff Rep	Elected	April 2019
Josh Chisholm	Student Rep	Elected	April 2019
In Attendance:- Lee Sinclair	BOT Secretary		

## Kavanagh College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	6,036,977	6,004,749	6,068,596
Locally Raised Funds	3	499,386	220,200	500,652
Use of Land and Buildings Integrated		2,627,600	2,627,600	2,627,600
Interest Earned		22,514	16,000	22,592
Gain on Sale of Property, Plant and Equipment		2,987	-	-
International Students	4	405,462	347,000	370,204
		<u>9,594,926</u>	<u>9,215,549</u>	<u>9,589,644</u>
<b>Expenses</b>				
Locally Raised Funds	3	366,863	92,500	337,479
International Students	4	195,587	168,500	189,943
Learning Resources	5	5,580,352	911,696	5,452,389
Administration	6	418,398	417,905	408,696
Finance Costs		4,057	-	22,882
Property	7	3,099,498	387,500	3,076,398
Depreciation	8	123,731	130,000	106,229
Loss on Disposal of Property, Plant and Equipment		-	-	1,866
		<u>9,788,486</u>	<u>2,108,101</u>	<u>9,595,882</u>
<b>Net (Deficit) / Surplus</b>		(193,560)	7,107,448	(6,238)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(193,560)</u>	<u>7,107,448</u>	<u>(6,238)</u>

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

**Kavanagh College**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	529,117	529,117	535,355
Total comprehensive revenue and expense for the year	(193,560)	7,107,448	(6,238)
Movement in Prize Funds	10	-	-
<b>Equity at 31 December</b>	335,567	7,636,565	529,117
Retained Earnings	335,567	7,636,565	529,117
<b>Equity at 31 December</b>	335,567	7,636,565	529,117

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

**Kavanagh College**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	89,822	7,540,857	303,409
Accounts Receivable	10	315,800	312,302	312,302
GST Receivable		12,792	-	-
Prepayments		8,890	27,765	27,765
Inventories	11	61,119	68,855	68,855
Investments	12	341,119	618,437	618,437
		<u>829,542</u>	<u>8,568,216</u>	<u>1,330,768</u>
<b>Current Liabilities</b>				
GST Payable		-	26,565	26,565
Accounts Payable	14	456,376	385,991	385,991
Revenue Received in Advance	15	153,262	292,122	292,122
Provision for Cyclical Maintenance	16	11,250	54,309	54,309
Painting Contract Liability - Current Portion	17	37,880	37,880	37,880
Finance Lease Liability - Current Portion	18	20,435	10,648	10,648
Funds held in Trust	19	150,524	319,034	319,034
Funds Held on Behalf of COL Cluster	20	3,331	5,025	5,025
		<u>833,058</u>	<u>1,131,574</u>	<u>1,131,574</u>
<b>Working Capital (Deficit) / Surplus</b>		(3,516)	7,436,642	199,194
<b>Non-current Assets</b>				
Investments (more than 12 months)	12	4,571	4,427	4,427
Property, Plant and Equipment	13	541,575	343,751	473,751
		<u>546,146</u>	<u>348,178</u>	<u>478,178</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	96,482	74,045	74,045
Painting Contract Liability	17	86,972	66,555	66,555
Finance Lease Liability	18	23,609	7,655	7,655
		<u>207,063</u>	<u>148,255</u>	<u>148,255</u>
<b>Net Assets</b>		<u>335,567</u>	<u>7,636,565</u>	<u>529,117</u>
<b>Equity</b>		<u>335,567</u>	<u>7,636,565</u>	<u>529,117</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,537,981	1,505,753	1,674,178
Locally Raised Funds		525,721	220,200	484,597
International Students		254,852	347,000	475,130
Goods and Services Tax (net)		(39,357)	-	30,470
Payments to Employees		(1,157,437)	3,557,250	(1,106,441)
Payments to Suppliers		(1,258,076)	1,591,245	(1,321,023)
Cyclical Maintenance Payments in the Year		(58,297)	-	(58,449)
Interest Received		20,513	16,000	20,235
Net cash from / (to) the Operating Activities		(174,100)	7,237,448	198,697
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(160,469)	-	(86,310)
Purchase of Investments		277,184	-	(111,335)
Net cash from / (to) the Investing Activities		116,715	-	(197,645)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(6,415)	-	(36,557)
Painting contract payments		20,417	-	20,569
Funds Administered on Behalf of Third Parties		(170,204)	-	129,659
Net cash from Financing Activities		(156,202)	-	113,671
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(213,587)</b>	<b>7,237,448</b>	<b>114,723</b>
Cash and cash equivalents at the beginning of the year	9	303,409	303,409	188,686
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>89,822</b>	<b>7,540,857</b>	<b>303,409</b>

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

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



# Kavanagh College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### 1.1. Reporting Entity

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

#### 1.2. Basis of Preparation

##### **Reporting Period**

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

##### **Basis of Preparation**

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

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

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

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

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

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

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

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

#### *Recognition of grants*

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

### **1.3. 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 Grants**

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

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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

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

#### **Interest Revenue**

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

### **1.4. Use of Land and Buildings Expense**

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

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.

### **1.8. Accounts Receivable**

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

### 1.9. Inventories

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

### 1.10. Investments

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

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

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

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

### 1.11. 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements – Crown	18-40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased Assets	3 years
Library resources	12.5% Diminishing value

### **1.12. Impairment of property, plant and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

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

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

### **1.13. 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.

### **1.14. Employment Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

### **1.15. Revenue Received in Advance**

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

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

### **1.16. Funds Held in Trust**

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

### **1.17. Shared Funds**

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

### **1.18. Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

### **1.19. Financial Assets and Liabilities**

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

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

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

### **1.20. Borrowings**

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

### **1.21. 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.

### **1.22. Budget Figures**

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

### **1.23. 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,264,274	1,277,946	1,466,416
Teachers' salaries grants	4,498,996	4,498,996	4,394,418
Other MoE Grants	225,526	160,296	132,943
Other government grants	48,181	67,511	74,819
	<u>6,036,977</u>	<u>6,004,749</u>	<u>6,068,596</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	131,970	99,500	116,198
Fundraising	22,003	-	5,624
Other revenue	40,431	18,400	75,142
Hire Facilities	-	-	6,529
Trading	98,051	102,300	89,247
Activities	206,931	-	207,912
	<u>499,386</u>	<u>220,200</u>	<u>500,652</u>
<b>Expenses</b>			
Activities	245,843	8,500	237,280
Trading	120,270	83,000	99,299
Fundraising (costs of raising funds)	750	1,000	900
	<u>366,863</u>	<u>92,500</u>	<u>337,479</u>
<i>Surplus for the year Locally raised funds</i>	<u>132,523</u>	<u>127,700</u>	<u>163,173</u>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	34	30	27
<b>Revenue</b>			
International student fees	405,462	347,000	370,204
<b>Expenses</b>			
Recruitment	93,794	80,000	89,583
Employee Benefit - Salaries	65,957	47,000	59,193
Other Expenses	35,836	41,500	41,167
	<u>195,587</u>	<u>168,500</u>	<u>189,943</u>
<i>Surplus for the year International Students</i>	<u>209,875</u>	<u>178,500</u>	<u>180,261</u>

## 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	220,996	213,650	205,067
Extra-curricular activities	97,687	104,400	116,996
Library resources	1,624	8,000	1,129
Employee benefits - salaries	5,220,339	539,146	5,086,731
Staff development	39,706	46,500	42,466
	<u>5,580,352</u>	<u>911,696</u>	<u>5,452,389</u>

## 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,894	5,700	5,482
Board of Trustees Fees	3,515	5,000	2,475
Board of Trustees Expenses	6,663	6,150	6,724
Communication	28,539	23,235	30,904
Consumables	97,105	100,100	107,487
Operating Lease	4,415	23,000	-
Other	56,268	54,500	62,414
Employee Benefits - Salaries	211,683	195,600	188,720
Service Providers, Contractors and Consultancy	4,316	4,620	4,490
	<u>418,398</u>	<u>417,905</u>	<u>408,696</u>

## 7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	28,884	25,000	26,182
Cyclical Maintenance Provision	37,675	-	37,880
Grounds	925	1,000	378
Heat, Light and Water	101,684	99,500	104,668
Rates	49,421	53,000	39,828
Repairs and Maintenance	65,390	45,500	56,216
Use of Land and Buildings	2,627,600	-	2,627,600
Security	2,766	3,500	4,124
Employee Benefits - Salaries	185,153	160,000	179,522
	<u>3,099,498</u>	<u>387,500</u>	<u>3,076,398</u>

The use of land and buildings figure represents 8% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.



## 8. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	4,516	5,000	4,463
Furniture and Equipment	41,799	42,000	42,273
Information and Communication Technology	39,412	42,000	37,297
Motor Vehicles	6,988	10,000	2,736
Leased Assets	24,992	25,000	13,560
Library Resources	6,024	6,000	5,900
	<u>123,731</u>	<u>130,000</u>	<u>106,229</u>

## 9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	85,210	7,540,857	177,390
Bank Call Account	4,612	-	126,019
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>89,822</u>	<u>7,540,857</u>	<u>303,409</u>

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

Of the \$89,822 Cash and Cash Equivalents, \$3,331 is held by the School on behalf of the COL Cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

## 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	14,585	14,585
Interest Receivable	8,593	6,592	6,592
Teacher Salaries Grant Receivable	307,207	291,125	291,125
	<u>315,800</u>	<u>312,302</u>	<u>312,302</u>
Receivables from Exchange Transactions	8,593	21,177	21,177
Receivables from Non-Exchange Transactions	307,207	291,125	291,125
	<u>315,800</u>	<u>312,302</u>	<u>312,302</u>

## 11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,921	6,138	6,138
School Uniforms	56,378	61,244	61,244
Canteen	1,820	1,473	1,473
	<u>61,119</u>	<u>68,855</u>	<u>68,855</u>



## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	341,119	618,437	618,437
Non-current Asset			
Long-term Bank Deposits	4,571	4,427	4,427
Shares	-	-	-

Of the \$341,119 Short Term Investments, \$150,524 is held by the School on behalf of third parties. See note 19 for details of how the funding received has been spent in the year.

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	44,290	89,102	-	-	(4,516)	128,876
Furniture and Equipment	272,152	-	-	-	(41,799)	230,353
Information and Communication	65,491	24,939	(2,180)	-	(39,412)	48,838
Motor Vehicles	4,985	48,943	-	-	(6,988)	46,940
Leased Assets	22,852	46,537	-	-	(24,992)	44,397
Library Resources	41,299	8,685	(1,789)	-	(6,024)	42,171
Work in Progress	22,682	-	(22,682)	-	-	-
<b>Balance at 31 December 2018</b>	<b>473,751</b>	<b>218,206</b>	<b>(26,651)</b>	<b>-</b>	<b>(123,731)</b>	<b>541,575</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building Improvements	237,893	(109,017)	128,876
Furniture and Equipment	919,418	(689,065)	230,353
Information and Communication	226,232	(177,394)	48,838
Motor Vehicles	99,179	(52,239)	46,940
Leased Assets	73,583	(29,186)	44,397
Library Resources	171,588	(129,417)	42,171
<b>Balance at 31 December 2018</b>	<b>1,727,893</b>	<b>(1,186,318)</b>	<b>541,575</b>

The net carrying value of equipment held under a finance lease is \$44,397 (2017: \$22,852)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	48,753	-	-	-	(4,463)	44,290
Furniture and Equipment	242,540	71,885	-	-	(42,273)	272,152
Information and Communication	118,185	4,174	(19,572)	-	(37,297)	65,491
Motor Vehicles	7,722	-	-	-	(2,736)	4,985
Leased Assets	24,413	11,999	-	-	(13,560)	22,852
Library Resources	41,923	7,142	(1,866)	-	(5,900)	41,299
Work in Progress	-	22,682	-	-	-	22,682
<b>Balance at 31 December 2017</b>	<b>483,536</b>	<b>117,882</b>	<b>(21,438)</b>	<b>-</b>	<b>(106,229)</b>	<b>473,751</b>

	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
<b>2017</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	148,791	(104,501)	<b>44,290</b>
Furniture and Equipment	914,026	(641,874)	<b>272,152</b>
Information and Communication	249,819	(184,328)	<b>65,491</b>
Motor Vehicles	78,655	(73,670)	<b>4,985</b>
Leased Assets	45,484	(22,632)	<b>22,852</b>
Library Resources	170,279	(128,980)	<b>41,299</b>
Work in Progress	22,682	-	<b>22,682</b>
<b>Balance at 31 December 2017</b>	<b>1,629,736</b>	<b>(1,155,985)</b>	<b>473,751</b>

#### 14. Accounts Payable

	<b>2018 Actual</b>	<b>2018 Budget (Unaudited)</b>	<b>2017 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating creditors	58,864	28,537	28,537
Accruals	9,360	12,083	12,083
Employee Entitlements - salaries	337,774	314,248	314,248
Employee Entitlements - leave accrual	50,378	31,123	31,123
	<b>456,376</b>	<b>385,991</b>	<b>385,991</b>
Payables for Exchange Transactions	456,376	385,991	385,991
	<b>456,376</b>	<b>385,991</b>	<b>385,991</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	<b>2018 Actual</b>	<b>2018 Budget (Unaudited)</b>	<b>2017 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
International Student Fees	119,153	269,763	269,763
Other	34,109	22,359	22,359
	<b>153,262</b>	<b>292,122</b>	<b>292,122</b>

#### 16. Provision for Cyclical Maintenance

	<b>2018 Actual</b>	<b>2018 Budget (Unaudited)</b>	<b>2017 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	128,354	128,354	148,923
Increase to the Provision During the Year	37,675	-	37,880
Use of the Provision During the Year	(58,297)	-	(58,449)
Provision at the End of the Year	<b>107,732</b>	<b>128,354</b>	<b>128,354</b>
Cyclical Maintenance - Current	11,250	54,309	54,309
Cyclical Maintenance - Term	96,482	74,045	74,045
	<b>107,732</b>	<b>128,354</b>	<b>128,354</b>

## 17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	37,880	37,880	37,880
Non Current Liability	86,972	66,555	66,555
	124,852	104,435	104,435

In 2014 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a ten year period. The programme provides for a exterior repaint of the Proprietor owned buildings in 2014, with regular maintenance in subsequent years. The agreement has an annual commitment of \$37,880. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

## 18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	23,562	11,599	11,599
Later than One Year and no Later than Five Years	24,548	7,926	7,926
Later than Five Years	-	-	-
	48,110	19,525	19,525

## 19. Funds Held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	150,524	319,034	319,034
	150,524	319,034	319,034

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

## 20. Funds Held on Behalf of COL Cluster

Kavanagh College is the lead school and holds funds on behalf of the COL cluster.

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Funds Held at Beginning of the Year	5,025	5,025	7,471
Funds Received from Cluster Members	-	-	7,327
Funds Spent on Behalf of the Cluster	(1,694)	-	(9,773)
Funds Held at Year End	3,331	5,025	5,025

## 21. 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 (Roman Catholic Diocese of Dunedin) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1.4. 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".

## 22. Remuneration

### *Key management personnel compensation*

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

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,515	2,475
Full-time equivalent members	0.23	0.40
<i>Leadership Team</i>		
Remuneration	578,271	571,177
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	581,786	573,652
Total full-time equivalent personnel	5.23	5.40

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

### *Principal*

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

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	0 - 0	0 - 0

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
110 - 120	1.00	1.00
100 - 110	2.00	2.00
	3.00	3.00

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

### 23. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	\$ -	\$ -
Number of People	-	-

### 24. Contingencies

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

#### Holidays Act Compliance – schools payroll

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

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

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

### 25. Commitments

#### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2017: nil)

#### (b) Operating Commitments

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

(a) operating lease of a photocopier;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	4,063
Later than One Year and No Later than Five Years	-	-
	-	4,063

## 26. Managing Capital

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

## 27. Financial Instruments

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

### Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	89,822	7,540,857	303,409
Receivables	315,800	312,302	312,302
Investments - Term Deposits	345,690	622,864	622,864
Total Cash and Receivables	<u>751,312</u>	<u>8,476,023</u>	<u>1,238,575</u>

### Financial liabilities measured at amortised cost

Payables	456,376	385,991	385,991
Finance Leases	44,044	18,303	18,303
Painting Contract Liability	124,852	104,435	104,435
Total Financial Liabilities Measured at Amortised Cost	<u>625,272</u>	<u>508,729</u>	<u>508,729</u>

## 28. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Kavanagh College (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, 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 3 to 21, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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





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

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

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

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

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

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

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

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

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

audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board of Trustees is responsible for the other information. Other information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

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

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

## **Independence**

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

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



Mike Hawken  
Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

**Kiwisport**

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2018 the college received \$18626.90 (excluding GST) which was used to fund additional staffing hours which has resulted in further increases in the range and participation numbers in organised sporting activities available in the community including Athletics, Curling, triathlons & cycling. Netball has continued to grow with the continuation of a dedicated Netball administrator. Overall the College has to grow the participation in sport to equal to the Regional Secondary Schools participation.



# Kavanagh College Analysis of Variance 2018

## NCEA Performance Overview 2017

- We are still producing results ahead of the National Average.
- Best ever Excellence results at Level 3
- Excellent 90.1% pass rate at level 1, however this was accompanied by a disappointing drop in Excellence passes.
- Above the Decile 8 - 10 average at levels 1, at the Decile 8 average for U.E. & about 5-8% below at Level 2 and 3. Cohort performance relative to National and Decile Averages about the same ie, they under performed at Level 1 & 2 in previous years.
- 95.9% Literacy & 92.7% Numeracy –continue to track above the National Average and above average for Decile 8 - 10 schools.
- A pleasing increase in Maori performance at Level. The performance of Maori at Levels 2 & 2 is below the average and can largely be explained by weak cohorts (ie they under performed at Level 1 & 2 in previous years. Relative performance is about the same.
- Pasifika students showed a dramatic increase in performance at Level 3, however dropped at Level 2 & 3
- Pasifika student performance continues to be a focus.
- Boy's performance was slightly ahead of Girls performance at Level 1 and 2 and similar at Level 3.
- Students at risk (academically) meetings held regularly to support students and whanau
- Attendance is still an indicator of likely poor performance – a small number of families are struggling to support good attendance and there is little that outside agencies can do to turn this around. Deans meetings were changed so that the focus of every second meeting was attendance.

## Focus Areas for 2018

- Note that a new Academic Achievement Record Google doc for earlier notification to Tutor Teachers and Deans when students are not achieving at expected levels was introduced in 2015. This resulted in more timely interventions and information being passed onto parents quickly.
- Continue to focus on earlier interventions in Yr 12 & 13 where students are slipping off the pace.
- Year 12 – setting up Tutor teacher mentoring meetings with selected Students including career counseling and goal setting.
- Further emphasis on the role of the tutor teacher as Mentor, including refining the “Meet the Teacher afternoon” and continue to improve the use the data from new Google Docs for earlier notification to Tutor Teachers when students are not achieving at expected levels.
- Monitor closely the achievement of Maori and Pasifika students throughout the year and keeping Parents and Caregivers informed of progress to date. Open up more regular Dialogue with the Pasifika community.
- Lift the focus on student attendance, particularly in Yr 13.
- Development of the mentoring “Gifted” students as identified in Year 7 -10, with a view to supporting a rise in the number of scholarships.
- H.O.D.s report on student performance in externals compared to National Decile 8 data to review curriculum effectiveness.
- Further develop Modern Learning Practices at Kavanagh, making use of the new BYOD environment. Supported by PLD.

# VARIANCE REPORT ON YEAR 7 and 8 LITERACY AND NUMERACY TARGETS (NATIONAL STANDARDS)

## 2017 GOALS:

### YR 7:

1. Writing: <3% working well below the standard by end year
2. Reading: <10% working below or well below by end year
3. Math's > 25% working well above the std by end year

## 2017 GOALS

### YR 8: Reading:

1. Based on 2016 data: Reduce number of students in Well below category to 0.
2. Increase boys reading at Above and Well above to a level comparable to girls.

### YR 8: Math's:

1. <5 students "Well below" in Math's (in 2016) to get to "Below" or Better in 2017
2. Move 20% of students below to AT or above the Standard.

This data is based on the reports parents received as measured against the National Standards for Reading, writing and Mathematics end-of-year 2017. Assessments used were PAT, Probe and STAR for Reading, Asttle standards and Teacher Judgement for Writing, Ikan, In-School Tests and PAT for Mathematics. The Data follows:

Year Seven	Well Below	Below	At	Above
Reading	2	4	63	15
Writing	1	22	51	10
Mathematics	16	10	33	25

### Commentary in relation to Goals

1. Writing <3% working well below – **Achieved**, one child remained at well below, however 22 remained below – 16 of them were boys. Already we have targeted this group in Year Eight
2. Reading <10% working below or well below – **Achieved**, six children were below or well below (8%).
3. Maths >25% working well above – **Achieved**, 25 (30%) children were working above the standard and another 33 were at the standard.

<b>Year Eight</b>	<b>Well Below</b>	<b>Below</b>	<b>At</b>	<b>Above</b>
Reading	2	6	62	17
Writing	4	14	57	12
Mathematics	3	17	55	12

### **Commentary in relation to Goals**

1. Reading – Reduce the number of students in Well Below to zero – **Not Achieved**, two children still remained well below
2. Reading – Increase Boys reading at At and Above to a level comparable to Girls – **Achieved**, 36 boys At or Above and 43 girls At or Above, figures are proportionate to roll split
3. Mathematics <5% Well Below in 2016 to Below in 2017 – **Not Achieved**: Still three children Well Below in 2017 (one was a new arrival to the cohort)
4. Move 20% of students Below to At or Above – 44 children Well Below or Below at end Year 7, 20 children remained Well Below or Below end of Year 8 but the number Well Below reduced from 12 to 3 which was a very positive result. **Achieved.**

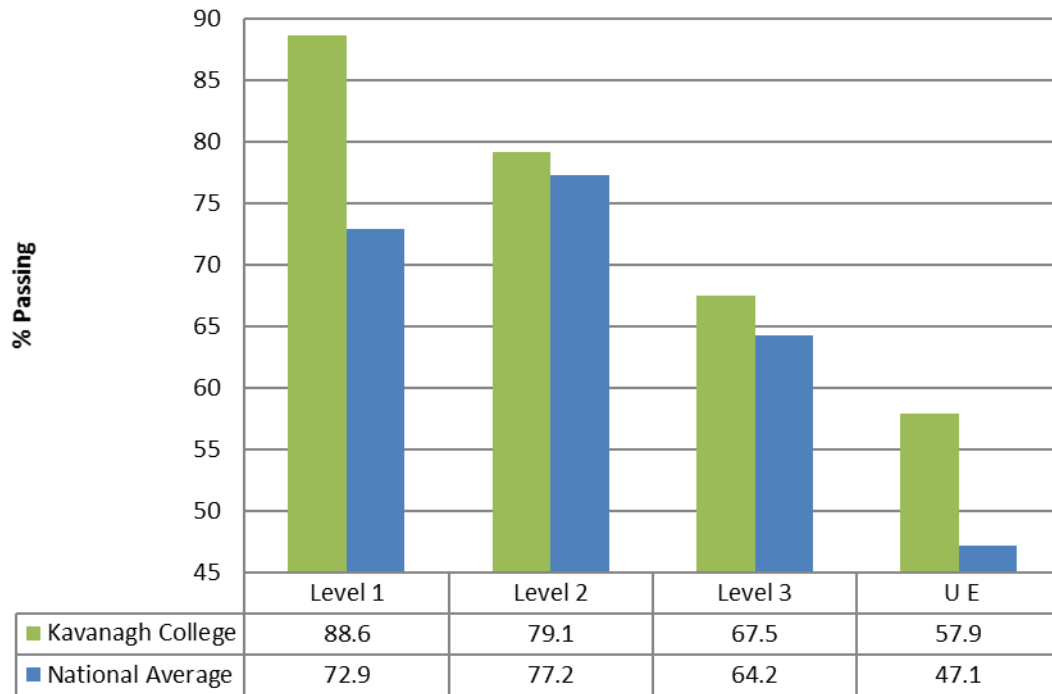
### **2018 and Beyond:**

Our future Goals for Year 7 and 8 Literacy and Numeracy will be tied to our Achievement Challenges of our Kahui Ako Dunedin Catholic Community of Learning. We will also be aligning our Assessment procedures and data collation with our feeder primary schools. This should enable better transition information of students as we are using common assessments and professional judgements against the National Learning Progressions Framework (LPF) as required under NAG 2. (See Achievement Challenges' 2018 Doc). Another strength will be how teachers across the Kahui Ako will be using "Teaching as Inquiry" through a concerted push in professional development in this area. This will include further work on how achievement data is used to assess next steps for learning for Priority as well as able learners.

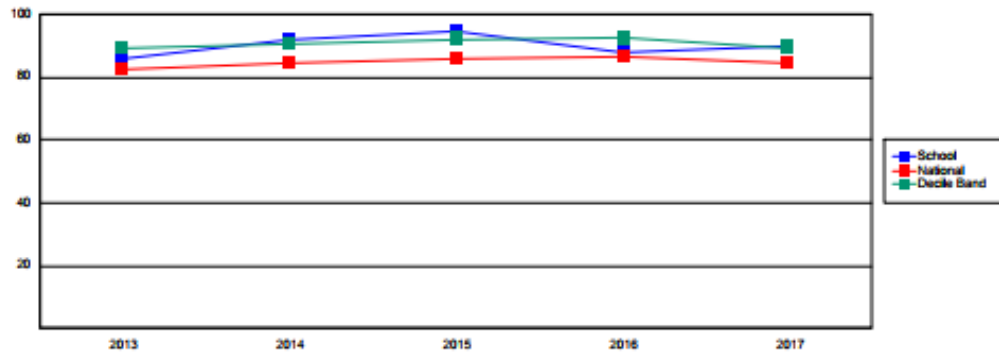
## Report on 2017 NCEA Targets:

- GOALS— Raise Student Achievement of NCEA Level 1 in Year 11 for 2017 to over 90% - **Achieved ✓**
- Lift the Student achievement of NCEA Level 3 above the Decile 8 -10 band for 2017 – **Not Achieved X**
- Raise the proportion of students achieving Excellence at Level 3 above the Decile 8 -10 Band for 2017 – **Achieved ✓**

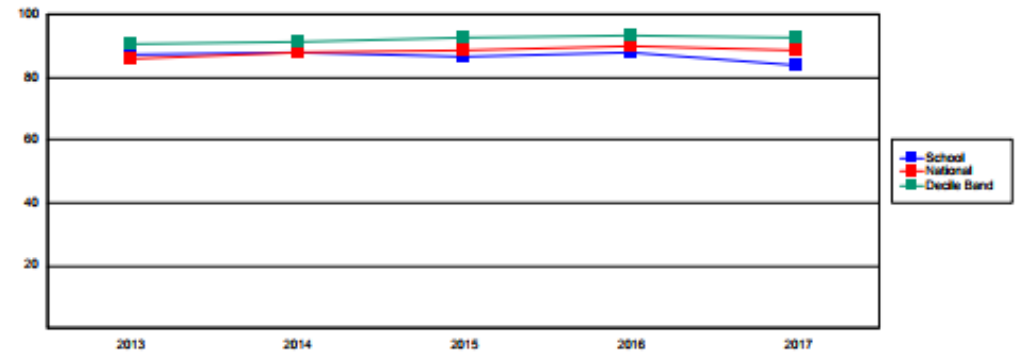
2017 Kavanagh College Vs National Average - Roll



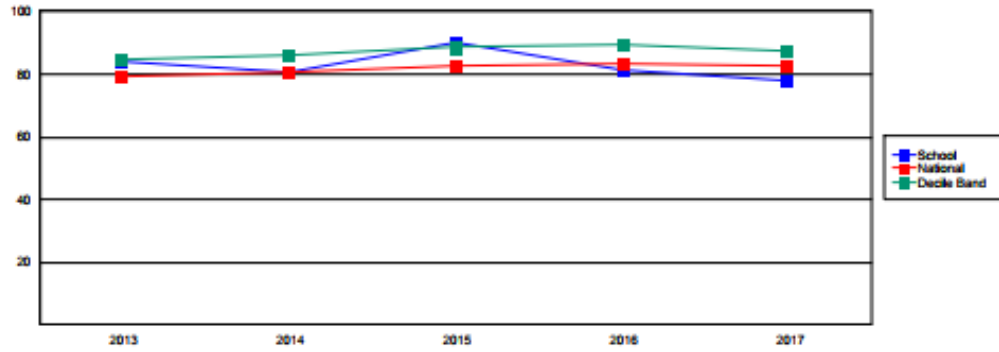
Year 11 - NCEA Level 1



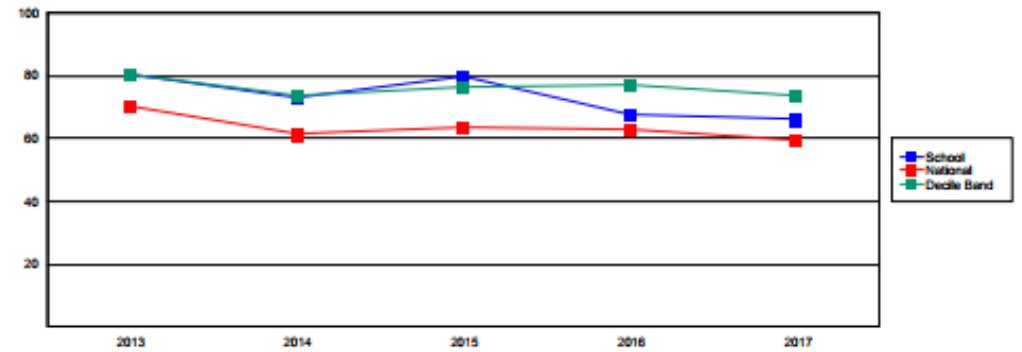
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3

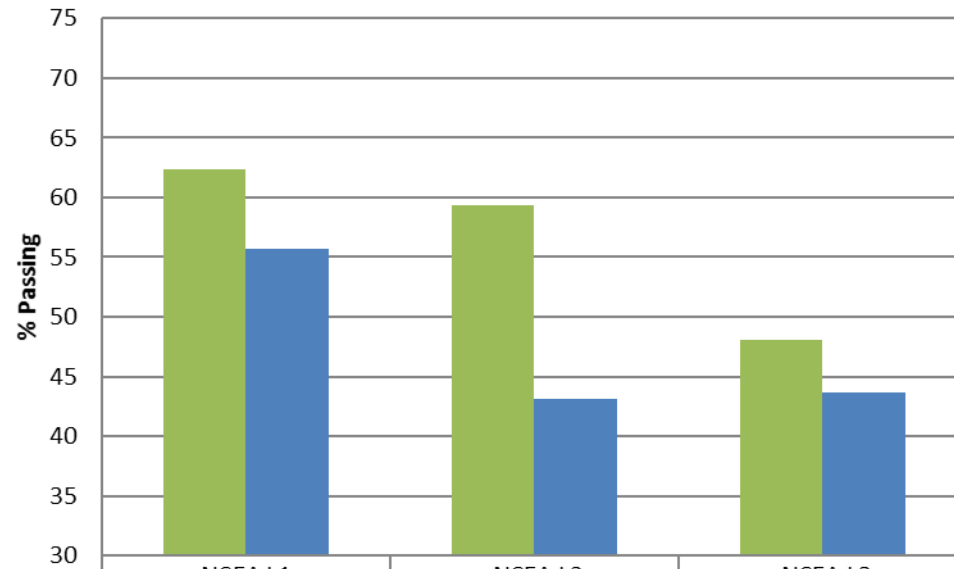


Year 13 - University Entrance





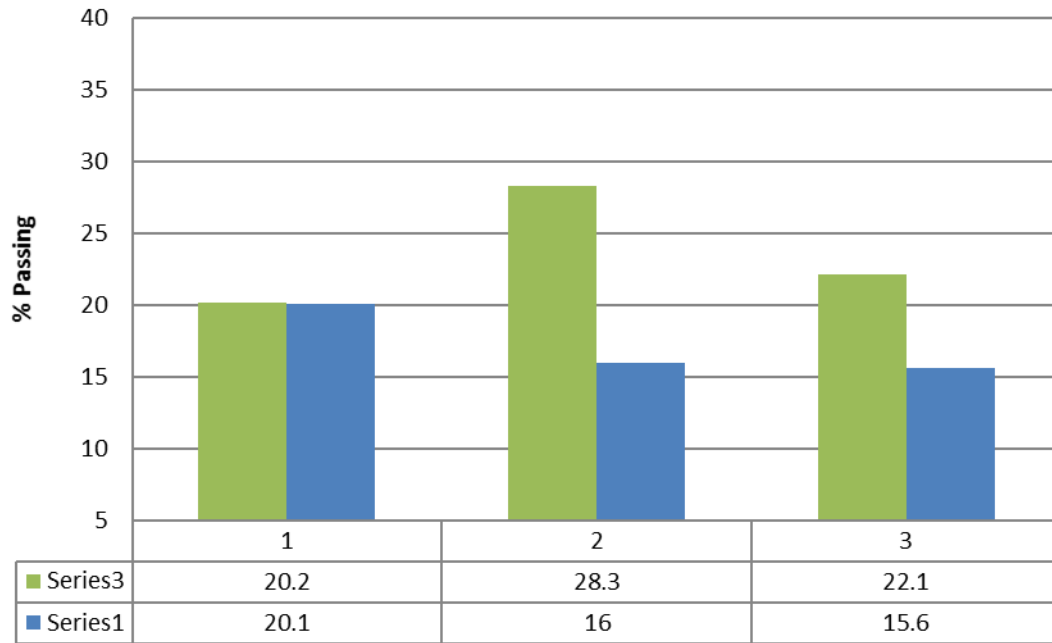
## 2017 Combined Merit & Excellence Grades for Kavanagh College Vs National Average



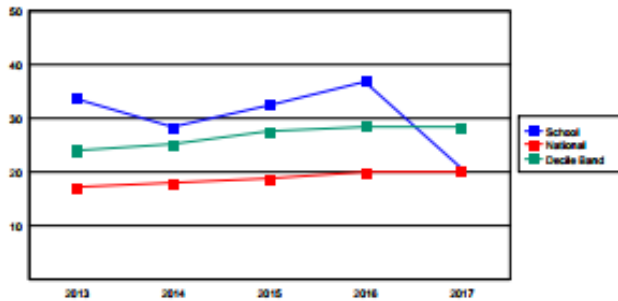
	NCEA L1	NCEA L2	NCEA L3
Kavanagh College	62.4	59.4	48.1
National Average	55.7	43.1	43.7

**GOALS: \*Maintain overall endorsements at merit and excellence at Level 1 to 60%: ACHIEVED**  
**\* Raise overall endorsements at merit and excellence at Level 2 to 50%+: ACHIEVED**

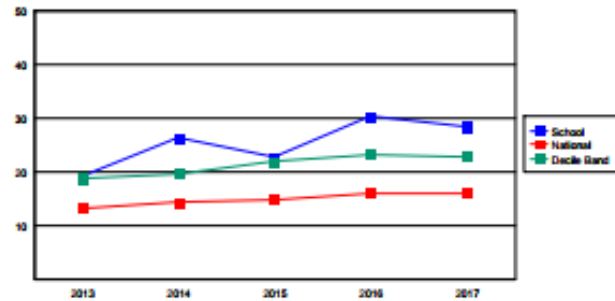
## 2017 Excellence Grades for Kavanagh College Vs National Average



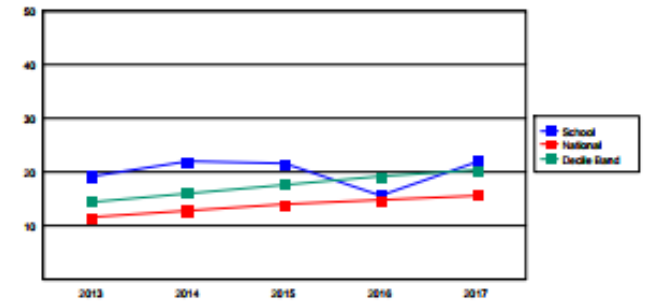
Year 11 NCEA Level 1 - Excellence



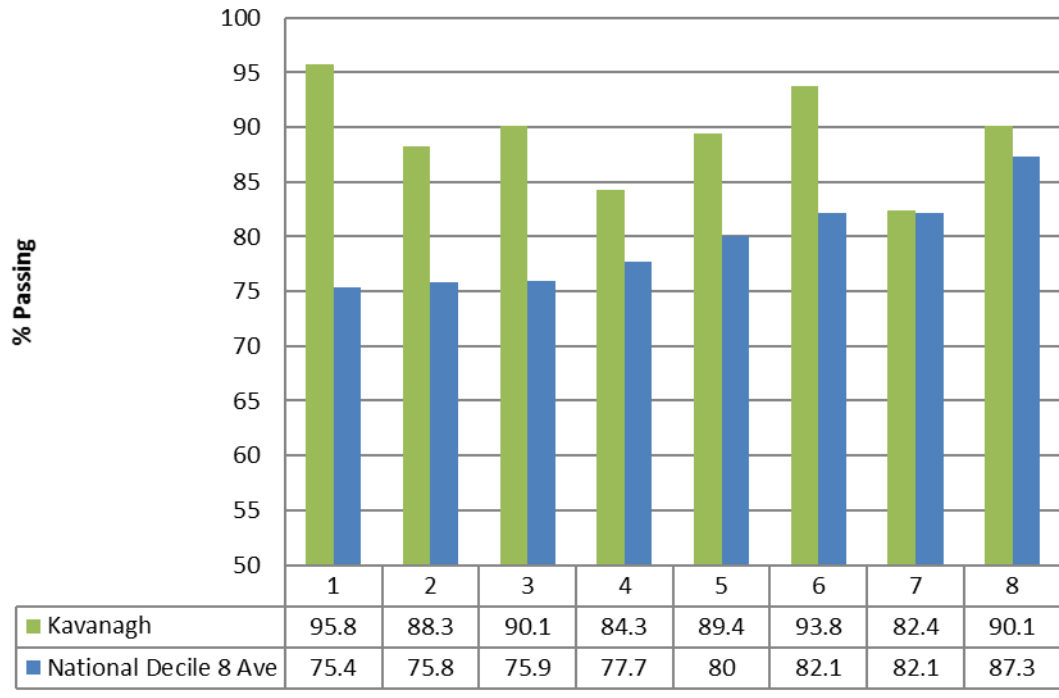
Year 12 NCEA Level 2 - Excellence



Year 13 NCEA Level 3 - Excellence

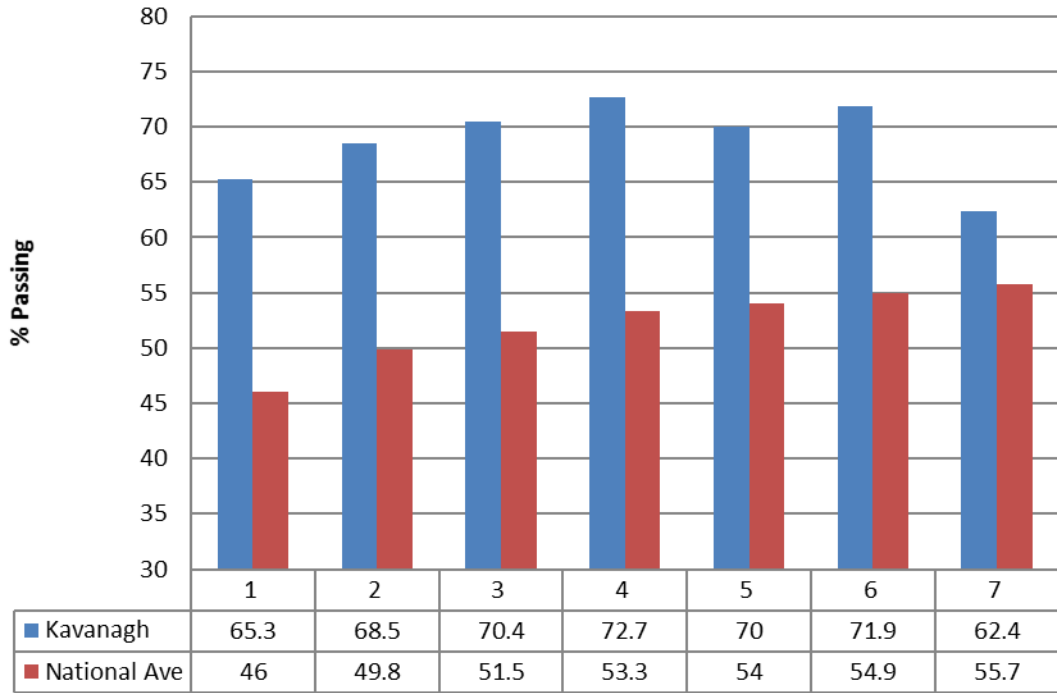


### NCEA Level 1 Pass Rate Vs D8 - Participation

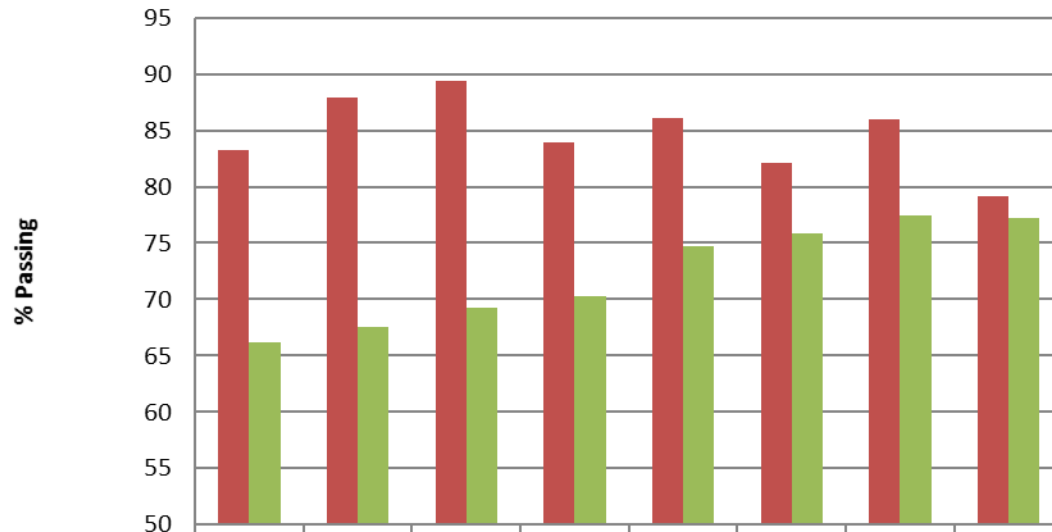


**GOAL: MAINTAIN LEVEL 1 NCEA PASS RATE ABOVE DECILE 8 LEVEL-ACHIEVED**

### NCEA Level 1 Combined Excellence/ Merit Rates



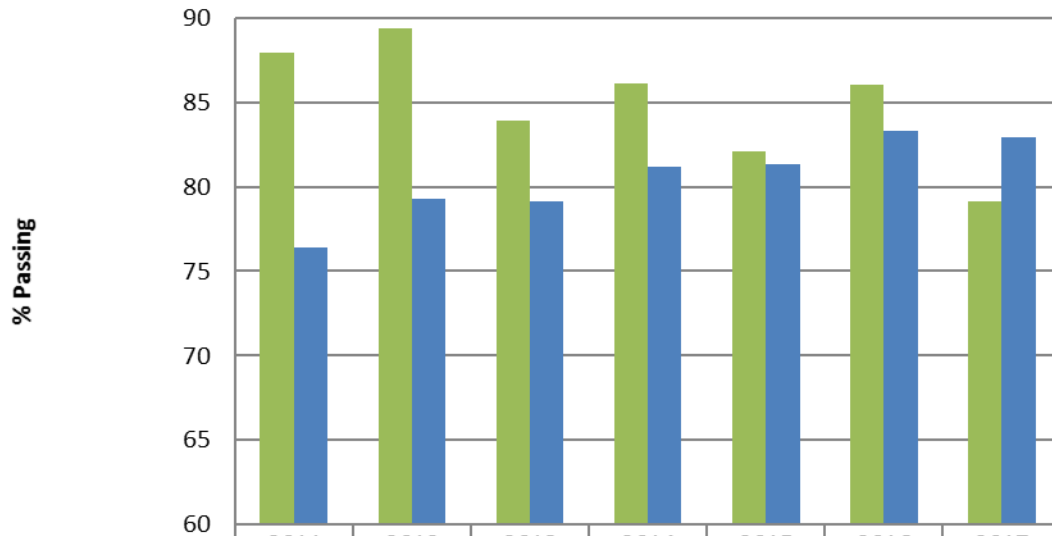
## NCEA L2 Pass Rate - Roll



■ Kavanagh	83.3	87.9	89.4	83.9	86.1	82.1	86	79.1
■ National Ave	66.2	67.5	69.2	70.3	74.7	75.8	77.4	77.2

**GOAL: OVERALL LEVEL 2 PASS RATE of 85%-NOT ACHIEVED**

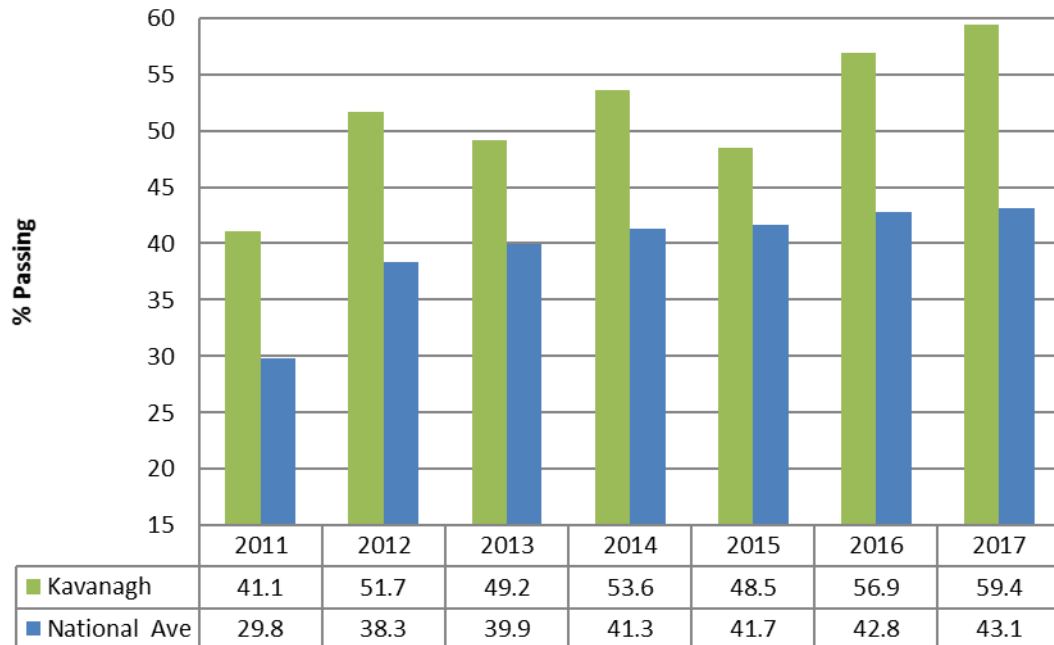
### NCEA L2 Pass Rate Vs D8 - Roll



■ Kavanagh	87.9	89.4	83.9	86.1	82.1	86	79.1
■ National D8 Ave	76.4	79.3	79.1	81.2	81.3	83.3	82.9

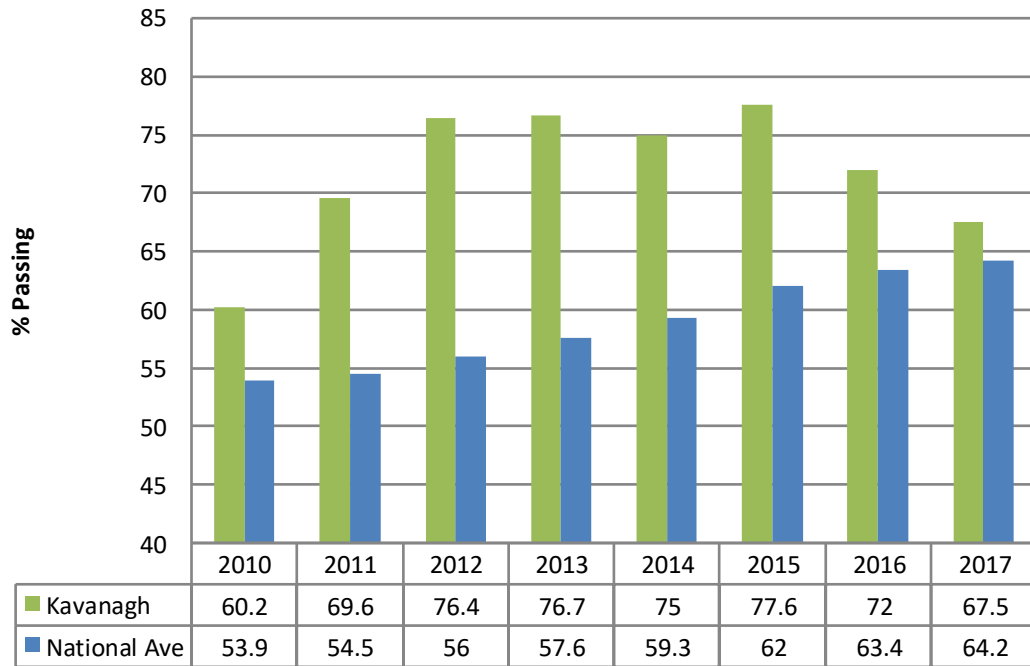
**GOAL: MAINTAIN LEVEL 2 PASS RATE ABOVE DECILE 8 AVERAGE-NOT ACHIEVED**

## NCEA L2 Combined Excellence & Merit Rate



**\*GOAL- Raise overall endorsements at merit and excellence to 50%+ ACHIEVED**

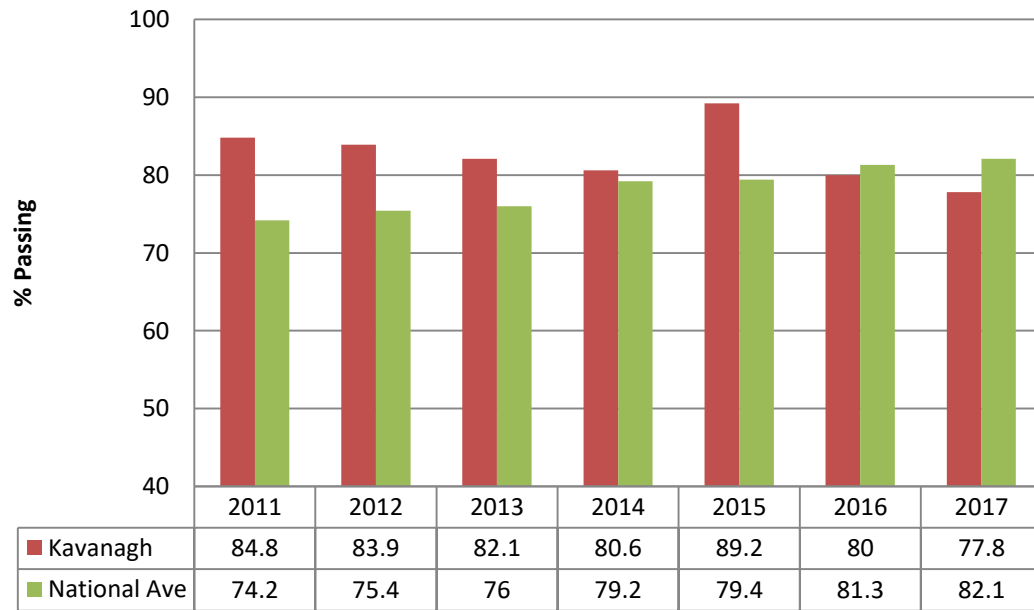
## NCEA Level 3 Pass Rate - Roll Based



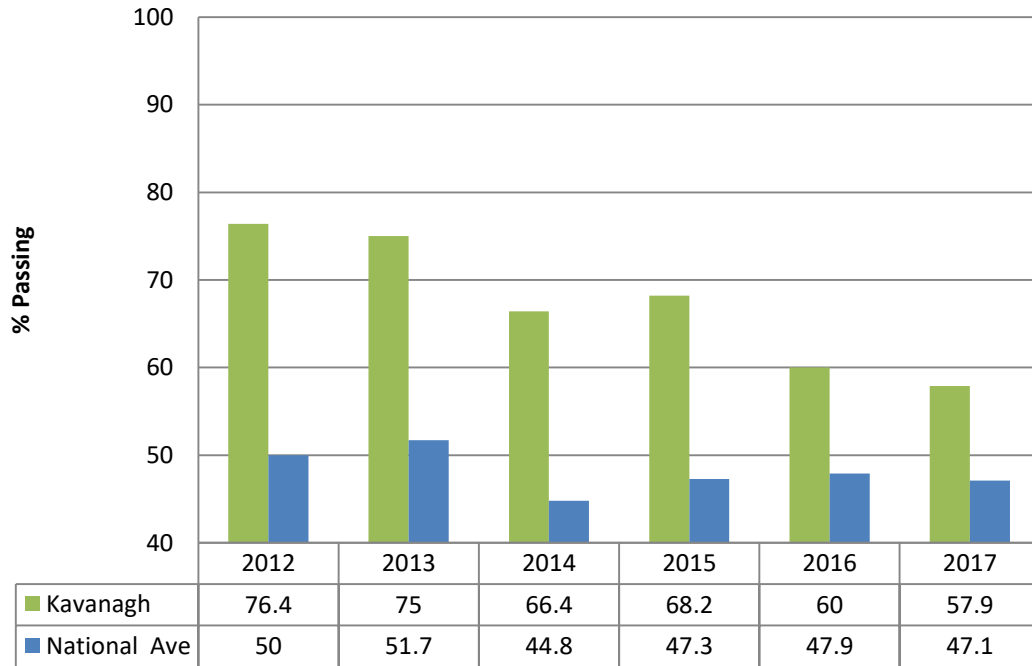
**GOAL: NCEA Level 3 Pass Rate Roll Based at 65%+ for 2017-ACHIEVED**



## NCEA Level 3 Pass Rate - Participation Based

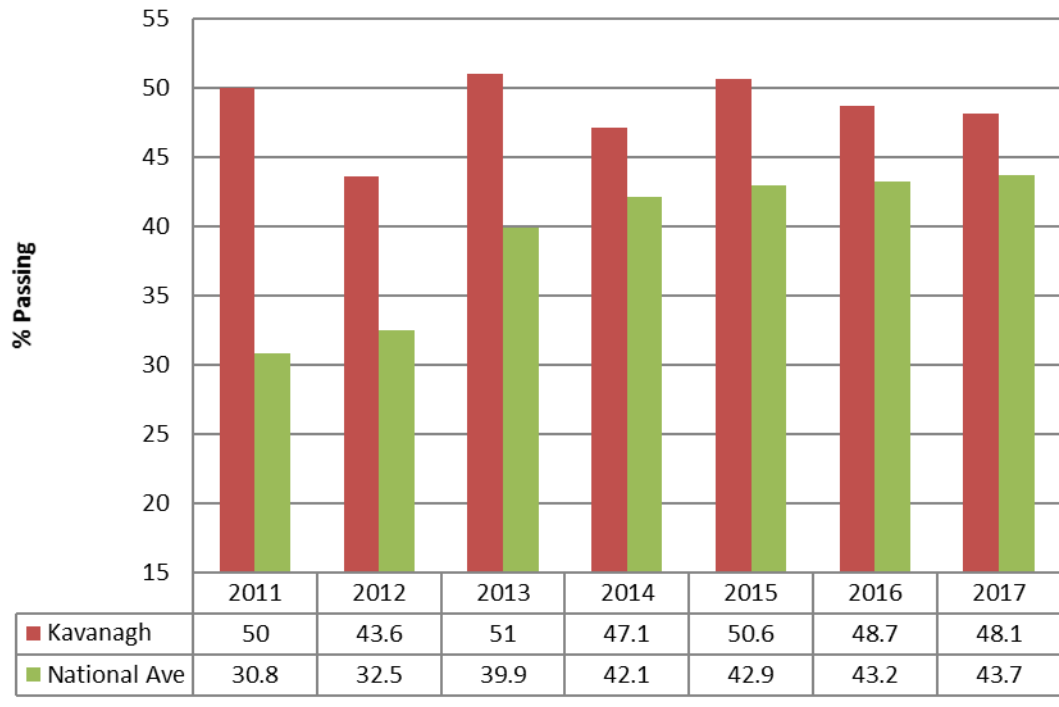


## University Entrance Pass Rate- Roll Based



**GOAL: UE PASS RATE TO 65% in 2017-NOT ACHIEVED**

### NCEA Level 3 Combined Excellence & Merit Rates



**GOAL \*Maintain overall endorsements at merit and excellence for Level3 at 40%+...ACHIEVED**

## Supporting Data

### Level 1 – Not Achieved

Of the 19 on that list there are:

4 students with really significant learning needs who it isn't realistic to expect them to achieve Level 1

2 students who were overseas for long parts of the year

5 international students, most of who didn't arrive till late in the year

1 student who missed most of the second half of the year because of sickness

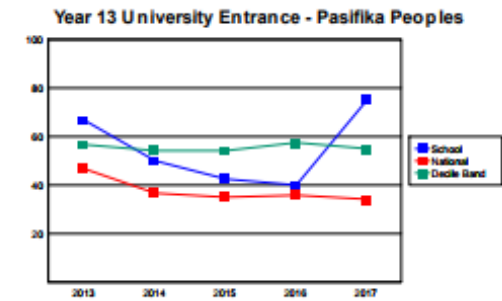
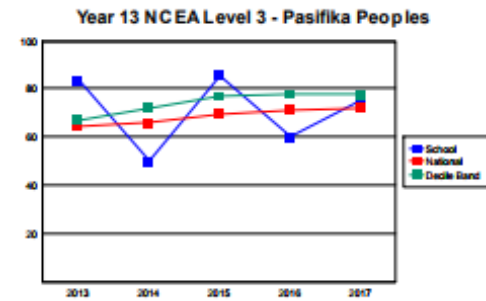
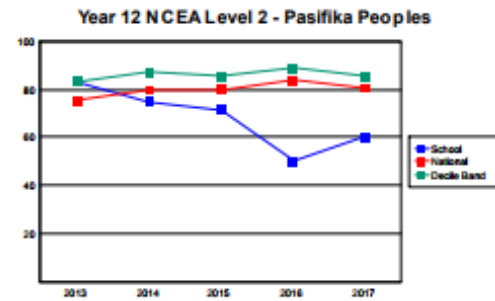
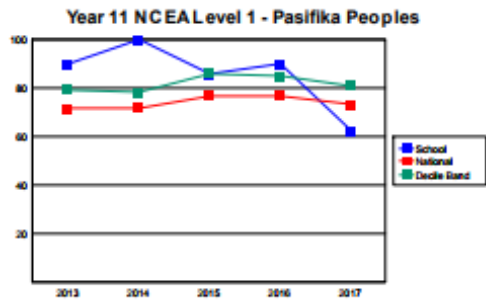
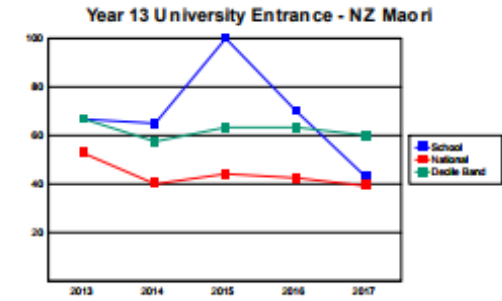
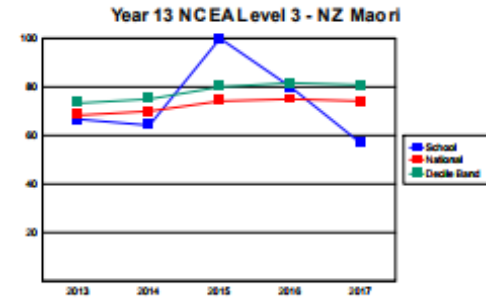
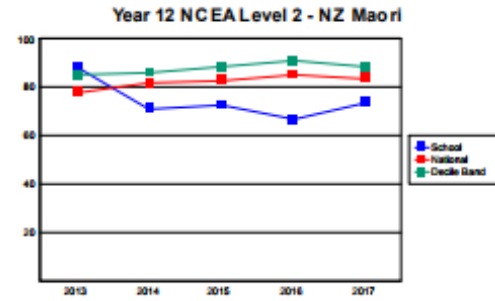
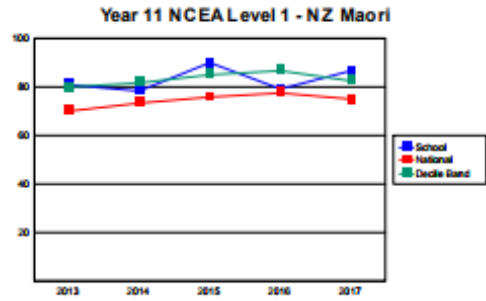
1 student who left Kavanagh before the end of the year - shouldn't be in our statistics?

6 students who don't fit into the above categories -

### Level 3 – Not Achieved

Absenteeism from class was the most significant factor in underachievement was the key Factor in most of the student's underachievement – Unfortunately for many the absenteeism was either endorsed by the parents or totally out of their control – significant time spent by the College following up this body of students around attendance

# Maori & Pasifika Achievement



## PR1 - Participation-Based Current Results by Ethnicity

Academic Year	Kavanagh College				National				Decile 8-10			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
<b>NZ Maori</b>												
2013	81.3	88.2	66.7	66.7	70.5	77.9	69.1	52.8	80.1	85.0	74.0	66.7
2014	78.6	71.4	64.7	64.7	73.8	81.7	70.1	40.2	82.1	86.1	75.7	57.5
2015	90.0	72.7	100.0	100.0	76.0	83.0	74.8	43.8	85.4	88.2	80.6	63.1
2016	78.9	66.7	80.0	70.0	78.0	85.3	75.3	42.5	87.0	91.0	81.8	63.3
2017	86.7	73.7	57.1	42.9	75.0	83.8	74.3	39.7	83.0	88.6	80.8	59.9
<b>Pasifika Peoples</b>												
2013	90.0	83.3	83.3	66.7	71.4	75.1	64.6	47.0	79.7	83.2	67.4	56.7
2014	100.0	75.0	50.0	50.0	71.9	79.7	66.1	36.9	78.3	86.8	72.2	54.3
2015	85.7	71.4	85.7	42.9	76.9	79.8	69.7	35.4	86.3	85.1	77.1	54.2
2016	90.0	50.0	60.0	40.0	77.1	83.7	71.4	36.1	84.8	88.7	77.9	57.4
2017	62.5	60.0	75.0	75.0	73.3	80.4	72.4	34.0	81.3	85.1	77.5	54.6

### GOALS :

**LEVEL 1 MAORI AND PASIFIKA 85+% Pass rate-ACHIEVED MAORI-NOT ACHIEVED PASIFIKA**

**LEVEL 2 MAORI AND PASIFIKA 85% Pass Rate-NOT ACHIEVED FOR EITHER COHORT**

**LEVEL 3 MAINTAIN OR BETTER 2016 Pass Rates -MAORI NOT ACHIEVED; PASIFIKA ACHIEVED** **Maori & Pasifika Student Achievement in Level 1 – 3**

### Outcomes

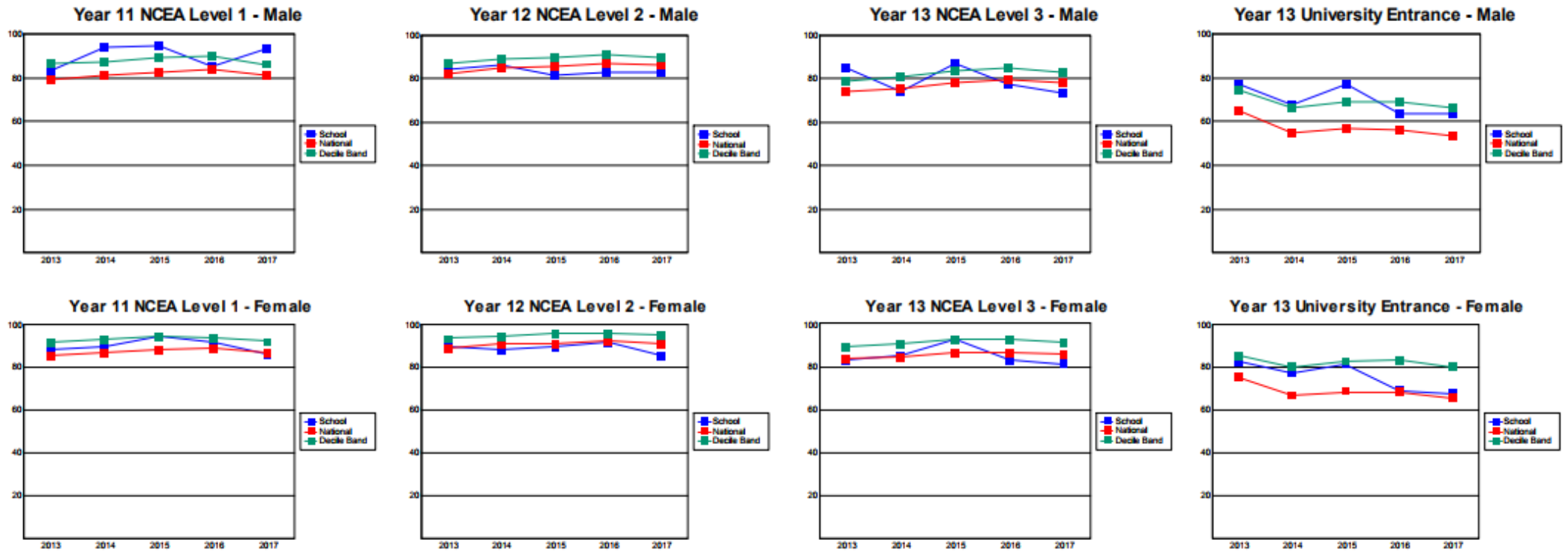
- We have to be mindful of the small numbers involved, which can skew the statistics.
- Very Pleasing results with pass rates for Maori students well above the national average at levels 1, 3 & UE. (Level 2 66.6% Vs 73.5%)
- Pasifika results also pleasing being above the national average at levels 1 and UE but below at Level 2 & 3.

- (Note that some students had insufficient potential credits because there were studying at other levels)

**Future Actions:**

1. Monitor closely the achievement of Maori & Pasifika students throughout the year and keeping Parents and Caregivers informed of progress to date
2. Further refine the role of Dean for Maori Students and Dean for Pasifika students with specific responsibility of monitoring progress and liaising with families. Make Specific tutor times available for Maori and Pasifika students to meet as a group with the Dean.
3. Provide further ESOL support for students where literacy is an identified barrier to learning.

## Gender Performance Data



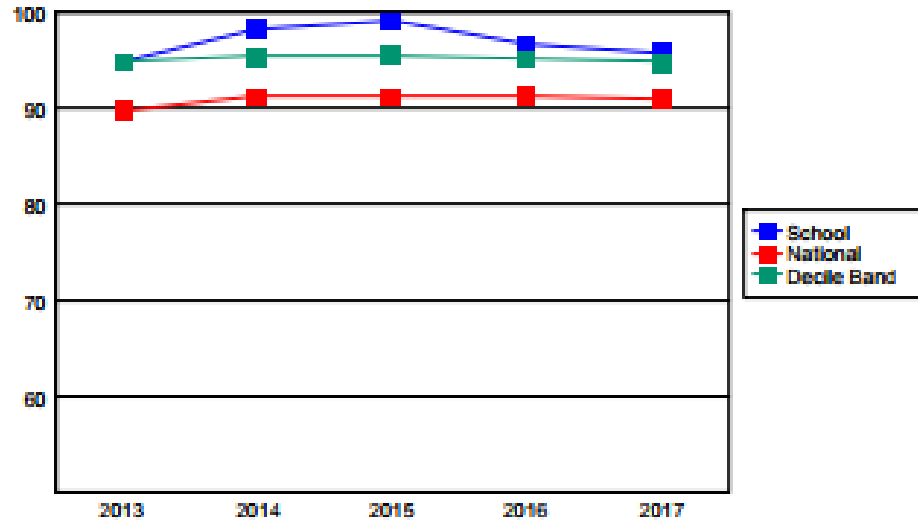
## Literacy and Numeracy

Consistently above the National Average over the last Three years. As previously mentioned we have placed more of a focus on Level 1 Literacy and Numeracy in 2014-16.

**GOAL: \*Reduce the no. of students not meeting LIT/NUM to less than 5%. LIT-ACHIEVED; NUM-NOT ACHIEVED**

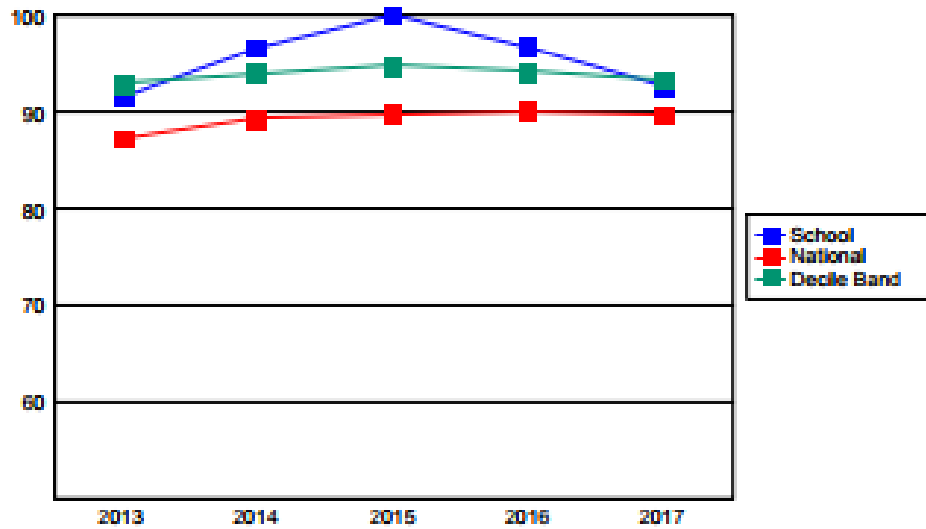


### Year 11 Level 1 Literacy



Cumulative Data

### Year 11 Level 1 Numeracy



Level 1 2017 Data:

<b>% of roll achieving</b>	<b>Kavanagh</b>	<b>National</b>	<b>Decile 8 Co-ed</b>	<b>D8 - National Male</b>	<b>D8 - National Female</b>	<b>Kav 2017 Male/Female</b>
NCEA Level 1 literacy requirement	<b>95.9</b>	85	92.0	90.2	93.1	96.8 / 91.7
NCEA Level 1 numeracy requirement	<b>92.7</b>	85.2	90.8	88.3	92.9	93.7 / 83.3

## Level 1 2016 Data

<b>% of roll achieving</b>	<b>Kavanagh</b>	<b>National</b>	<b>Decile 8 Co-ed</b>	<b>D8 - National Male</b>	<b>D8 - National Female</b>	<b>Kav 2016 Male/Female</b>
NCEA Level 1 literacy requirement	<b>96.8</b>	91.2	94.9	94.8	96.4	97.2 / 96.2
NCEA Level 1 numeracy requirement	<b>96.8</b>	89.9	94.5	94.2	95.9	97.2 / 96.2

## Level 1 2015 Data

<b>% of roll achieving</b>	<b>Kavanagh</b>	<b>National</b>	<b>Decile 8 Co-ed</b>	<b>D8 - National Male</b>	<b>D8 - National Female</b>	<b>Kav 2015 Male/Female</b>
NCEA Level 1 literacy requirement	<b>99.2</b>	91.1	94.8	94.6	96.4	98.2 / 100
NCEA Level 1 numeracy requirement	<b>99.2</b>	89.4	94.6	94.3	95.8	98.2 / 100

## Level 1 2014 Data

<b>% of roll achieving</b>	<b>Kavanagh</b>	<b>National</b>	<b>Decile 8 Co-ed</b>	<b>D8 - National Male</b>	<b>D8 - National Female</b>	<b>Kav 2005 Male/Female</b>
NCEA Level 1 literacy requirement	<b>98.4</b>	90.4	89.6	80.9	95.2	92.7 / 95.2
NCEA Level 1 numeracy requirement	<b>96.7</b>	88.0	88.4	86.0	93.0	92.7 / 88.7

## Level 1 2013 Data

<b>% of roll achieving</b>	<b>Kavanagh</b>	<b>National</b>	<b>Decile 8 Co-ed</b>	<b>D8 - National Male</b>	<b>D8 - National Female</b>	<b>Kav 2005 Male/Female</b>
NCEA Level 1 literacy requirement	<b>94.0</b>	83.3	89.6	80.9	95.2	92.7 / 95.2
NCEA Level 1 numeracy requirement	<b>90.6</b>	81.4	88.4	86.0	93.0	92.7 / 88.7