



Respect — Service
KAVANAGH
COLLEGE
Justice — Truth

340 Rattray Street, Dunedin 9016 , New Zealand

www.kavanagh.school.nz

kavanagh@kavanagh.school.nz

+64 3 4773408

Annual Report

2019



Kavanagh College exists to promote excellence in learning and teaching in a climate of faith and pastoral care for the Catholic Community of Dunedin

KAVANAGH COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 536

Principal: Kathryn Nicholson

School Address: 340 Rattray Street, City Rise, Dunedin

School Postal Address: PO Box 737, Dunedin 9054

School Phone: 03 477 3408

School Email: kavanagh@kavanagh.school.nz

KAVANAGH COLLEGE

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Board of Trustees
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7</u>	Statement of Accounting Policies
<u>13</u>	Notes to the Financial Statement
	Other Information
	Analysis of Variance
	Kiwisport

Kavanagh College

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflect the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Barbara Anne Long
Full Name of Board Chairperson

Kathryn Mary Nicholson
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

28.5.2020
Date:

28.5.2020
Date:

Kavanagh College

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Barb Long	Chairperson	Elected	Jun 2022
Kate Nicolson	Principal		
Fr Sani Lam	Proprietor's Rep	Appointed	Jun 2022
Philomena O'Connell Cooper	Proprietor's Rep	Appointed	Jun 2022
John Hogue	Proprietor's Rep	Appointed	Jun 2022
Gerard Hanning	Proprietor's Rep	Appointed	Jun 2022
Chris Hamilton	Parent Rep	Elected	Jun 2022
Sefo Kelekolio	Parent Rep	Elected	Jun 2022
Liz McKenzie	Parent Rep	Elected	Jun 2022
Rebecca Meikle	Parent Rep	Elected	Jun 2022
Rachael Mortimer	Staff Rep	Elected	Jun 2022
Sam Meikle	Student Rep	Elected	Oct 2020
Trevor Thompson	Parent Rep	Elected	May 2019
Lawrence Bishop	Staff Rep	Elected	May 2019
Fr Aiden Cunningham	Proprietor's Rep	Appointed	May 2019
Paul Oneill	Parent Rep	Elected	May 2019
Paul Larson	Parent Rep	Elected	May 2019

Kavanagh College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	6,088,115	6,001,332	6,036,977
Locally Raised Funds	3	533,646	259,481	499,386
Use of Land and Buildings Integrated		3,084,400	3,084,400	2,627,600
Interest Income		8,749	12,000	22,514
Gain on Sale of Property, Plant and Equipment		-	-	2,987
International Students	4	318,149	350,000	405,462
		<u>10,033,059</u>	<u>9,707,213</u>	<u>9,594,926</u>
Expenses				
Locally Raised Funds	3	398,939	118,763	366,863
International Students	4	169,949	155,000	195,587
Learning Resources	5	5,469,507	5,395,372	5,580,352
Administration	6	452,853	441,470	418,398
Finance Costs		5,752	-	4,057
Property	7	3,578,067	3,511,900	3,099,498
Depreciation	8	120,824	100,000	123,731
Loss on Disposal of Property, Plant and Equipment		1,452	-	-
		<u>10,197,343</u>	<u>9,722,505</u>	<u>9,788,486</u>
Net (Deficit)		(164,284)	(15,292)	(193,560)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(164,284)</u>	<u>(15,292)</u>	<u>(193,560)</u>

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

Kavanagh College
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 \$ Actual	2019 \$ Budget (Unaudited)	2018 \$ Actual
Balance at 1 January	335,567	335,567	529,127
Total comprehensive revenue and expense for the year	(164,284)	(15,292)	(193,560)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	27,177	-	-
Equity at 31 December	198,460	320,275	335,567
Retained Earnings	198,460	320,275	335,567
Equity at 31 December	198,460	320,275	335,567

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.

Kavanagh College

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	307,183	174,530	89,822
Accounts Receivable	10	316,782	315,800	315,800
GST Receivable		945	12,792	12,792
Prepayments		1,946	8,890	8,890
Inventories	11	53,511	61,119	61,119
Investments	12	191,288	341,119	341,119
		<u>871,655</u>	<u>914,250</u>	<u>829,542</u>
Current Liabilities				
Accounts Payable	14	412,259	456,376	456,376
Revenue Received in Advance	15	242,574	153,262	153,262
Provision for Cyclical Maintenance	16	11,250	11,250	11,250
Painting Contract Liability - Current Portion	17	37,800	37,880	37,880
Finance Lease Liability - Current Portion	18	26,419	20,435	20,435
Funds held in Trust	19	216,709	150,524	150,524
Funds Held on Behalf of COL Cluster	20	(1,388)	3,331	3,331
		<u>945,623</u>	<u>833,058</u>	<u>833,058</u>
Working Capital (Deficit) / Surplus		(73,968)	81,192	(3,516)
Non-current Assets				
Investments (more than 12 months)	12	-	4,571	4,571
Property, Plant and Equipment	13	477,440	441,575	541,575
		<u>477,440</u>	<u>446,146</u>	<u>546,146</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	123,706	96,482	96,482
Painting Contract Liability	17	61,672	86,972	86,972
Finance Lease Liability	18	19,634	23,609	23,609
		<u>205,012</u>	<u>207,063</u>	<u>207,063</u>
Net Assets		<u>198,460</u>	<u>320,275</u>	<u>335,567</u>
Equity		<u>198,460</u>	<u>320,275</u>	<u>335,567</u>

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

Kavanagh College
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,567,843	1,481,060	1,537,981
Locally Raised Funds		541,606	259,481	525,721
International Students		382,510	350,000	254,852
Goods and Services Tax (net)		11,847	-	(39,357)
Payments to Employees		(1,110,579)	(962,900)	(1,157,437)
Payments to Suppliers		(1,331,760)	(1,054,933)	(1,258,076)
Cyclical Maintenance Payments in the Year		(12,500)	-	(58,297)
Interest Received		12,613	12,000	20,513
Net cash from / (to) the Operating Activities		61,580	84,708	(174,100)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(43,902)	-	(160,469)
Purchase of Investments		154,402	-	277,184
Net cash from the Investing Activities		110,500	-	116,715
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,177	-	-
Finance Lease Payments		(17,982)	-	(6,415)
Painting contract payments		(25,380)	-	20,417
Funds Administered on Behalf of Third Parties		61,466	-	(170,204)
Net cash from Financing Activities		45,281	-	(156,202)
Net increase/(decrease) in cash and cash equivalents		217,361	84,708	(213,587)
Cash and cash equivalents at the beginning of the year	9	89,822	89,822	303,409
Cash and cash equivalents at the end of the year	9	307,183	174,530	89,822

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 which form part of these financial statements.

Kavanagh College

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

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.

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

Prior Year Policy

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 \$300 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.

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	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.

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 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.

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, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.20. 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.

1.21. Budget Figures

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

1.22. 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	1,360,119	1,218,879	1,264,274
Teachers' salaries grants	4,520,272	4,520,272	4,498,996
Other MoE Grants	137,289	195,790	225,526
Other government grants	70,435	66,391	48,181
	<u>6,088,115</u>	<u>6,001,332</u>	<u>6,036,977</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	129,589	109,014	131,970
Fundraising	-	-	22,003
Other revenue	54,309	22,867	40,431
Trading	106,265	110,600	98,051
Activities	243,483	17,000	206,931
	<u>533,646</u>	<u>259,481</u>	<u>499,386</u>
Expenses			
Activities	247,359	7,963	245,843
Trading	143,326	103,800	120,270
Fundraising (costs of raising funds)	200	1,000	750
Other Expenses	8,054	6,000	-
	<u>398,939</u>	<u>118,763</u>	<u>366,863</u>
	<u>134,707</u>	<u>140,718</u>	<u>132,523</u>

Surplus / (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	26	34	34
Revenue			
International student fees	318,149	350,000	405,462
Expenses			
Recruitment	70,941	70,000	93,794
International student levy	4,554	-	-
Employee Benefit - Salaries	75,203	60,000	65,957
Other Expenses	19,251	25,000	35,836
	<u>169,949</u>	<u>155,000</u>	<u>195,587</u>
	<u>148,200</u>	<u>195,000</u>	<u>209,875</u>

Surplus for the year International Students

During the 2019 school year, marketing trips were made to Vietnam, Thailand, Germany, Hong Kong and South Korea. These trips were funded from International Student income.

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	228,488	247,600	220,996
Extra-curricular activities	85,294	79,000	97,687
Library resources	2,641	7,000	1,624
Employee benefits - salaries	5,117,594	5,022,272	5,220,339
Staff development	35,490	39,500	39,706
	<u>5,469,507</u>	<u>5,395,372</u>	<u>5,580,352</u>

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,155	6,155	5,894
Board of Trustees Fees	4,690	5,000	3,515
Board of Trustees Expenses	34,723	33,500	6,663
Communication	22,042	25,735	28,539
Consumables	98,974	96,150	97,105
Operating Lease	-	-	4,415
Other	47,083	54,300	56,268
Employee Benefits - Salaries	233,725	215,900	211,683
Service Providers, Contractors and Consultancy	5,461	4,730	4,316
	<u>452,853</u>	<u>441,470</u>	<u>418,398</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	31,602	25,000	28,884
Cyclical Maintenance Provision	41,562	-	37,675
Adjustment to the Provision	(1,838)	-	-
Grounds	1,115	1,000	925
Heat, Light and Water	100,039	99,500	101,684
Rates	51,828	53,000	49,421
Repairs and Maintenance	74,239	60,500	65,390
Use of Land and Buildings	3,084,400	3,084,400	2,627,600
Security	4,694	3,500	2,766
Employee Benefits - Salaries	190,426	185,000	185,153
	<u>3,578,067</u>	<u>3,511,900</u>	<u>3,099,498</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	6,692	5,000	4,516
Furniture and Equipment	54,173	30,000	41,799
Information and Communication Technology	20,983	30,000	39,412
Motor Vehicles	5,674	5,000	6,988
Leased Assets	27,506	25,000	24,992
Library Resources	5,796	5,000	6,024
	<u>120,824</u>	<u>100,000</u>	<u>123,731</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	302,553	174,530	85,210
Bank Call Account	4,630	-	4,612
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>307,183</u>	<u>174,530</u>	<u>89,822</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	16,991	-	-
Interest Receivable	4,729	8,593	8,593
Teacher Salaries Grant Receivable	295,062	307,207	307,207
	<u>316,782</u>	<u>315,800</u>	<u>315,800</u>
Receivables from Exchange Transactions	21,720	8,593	8,593
Receivables from Non-Exchange Transactions	295,062	307,207	307,207
	<u>316,782</u>	<u>315,800</u>	<u>315,800</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	3,875	2,921	2,921
School Uniforms	48,938	56,378	56,378
Canteen	698	1,820	1,820
	<u>53,511</u>	<u>61,119</u>	<u>61,119</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	191,288	341,119	341,119
Non-current Asset			
Long-term Bank Deposits	-	4,571	4,571
Total Investments	<u>191,288</u>	<u>345,690</u>	<u>345,690</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	128,876	-	-	-	(6,692)	122,184
Furniture and Equipment	230,353	22,542	-	-	(54,173)	198,722
Information and Communication	48,838	662	-	-	(20,983)	28,517
Motor Vehicles	46,940	-	-	-	(5,674)	41,266
Leased Assets	44,397	29,288	-	-	(27,506)	46,179
Library Resources	42,171	5,649	(1,452)	-	(5,796)	40,572
Balance at 31 December 2019	541,575	58,141	(1,452)	-	(120,824)	477,440

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	237,893	(115,709)	122,184
Furniture and Equipment	941,962	(743,240)	198,722
Information and Communication	226,894	(198,377)	28,517
Motor Vehicles	99,179	(57,913)	41,266
Leased Assets	87,822	(41,643)	46,179
Library Resources	171,330	(130,758)	40,572
Balance at 31 December 2019	1,765,080	(1,287,640)	477,440

The net carrying value of equipment held under a finance lease is \$46,179 (2018: \$44,397)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
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)	-	-	-
Balance at 31 December 2018	473,751	218,206	(26,651)	-	(123,731)	541,575

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
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
Balance at 31 December 2018	1,727,893	(1,186,318)	541,575

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	38,237	58,864	58,864
Accruals	11,918	9,360	9,360
Employee Entitlements - salaries	313,153	337,774	337,774
Employee Entitlements - leave accrual	48,951	50,378	50,378
	<u>412,259</u>	<u>456,376</u>	<u>456,376</u>
Payables for Exchange Transactions	412,259	456,376	456,376
	<u>412,259</u>	<u>456,376</u>	<u>456,376</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	183,514	119,153	119,153
Other	59,060	34,109	34,109
	<u>242,574</u>	<u>153,262</u>	<u>153,262</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	107,732	107,732	128,354
Increase to the Provision During the Year	41,562	-	37,675
Adjustment to the Provision	(1,838)	-	-
Use of the Provision During the Year	(12,500)	-	(58,297)
Provision at the End of the Year	<u>134,956</u>	<u>107,732</u>	<u>107,732</u>
Cyclical Maintenance - Current	11,250	11,250	11,250
Cyclical Maintenance - Term	123,706	96,482	96,482
	<u>134,956</u>	<u>107,732</u>	<u>107,732</u>

17. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	37,800	37,880	37,880
Non Current Liability	61,672	86,972	86,972
	<u>99,472</u>	<u>124,852</u>	<u>124,852</u>

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 and other ICT equipment. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	30,034	23,562	23,562
Later than One Year and no Later than Five Years	21,425	24,548	24,548
	51,459	48,110	48,110

19. Funds Held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	216,709	150,524	150,524
	216,709	150,524	150,524

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.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	3,331	3,331	5,025
Funds Spent on Behalf of the Cluster	(4,719)	-	(1,694)
Funds Held at Year End	(1,388)	3,331	3,331

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,690	3,515
Full-time equivalent members	0.24	0.23
<i>Leadership Team</i>		
Remuneration	510,263	578,271
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	514,953	581,786
Total full-time equivalent personnel	5.24	5.23

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:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments - Principal 1	20 - 30	160 - 170
Benefits and Other Emoluments	0 - 1	4 - 5
Salary and Other Payments - Principal 2	60 - 70	0 - 0
Benefits and Other Emoluments	1 - 10	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	4.00	2.00
110 - 120	-	1.00
120 - 130	1.00	-
	5.00	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:

	2019 Actual \$	2018 Actual \$
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

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:

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	307,183	174,530	89,822
Receivables	316,782	315,800	315,800
Investments - Term Deposits	191,288	345,690	345,690
Total Financial Assets Measured at amortised cost	<u>815,253</u>	<u>836,020</u>	<u>751,312</u>

Financial liabilities measured at amortised cost

Payables	412,259	456,376	456,376
Finance Leases	46,053	44,044	44,044
Painting Contract Liability	99,472	124,852	124,852
Total Financial Liabilities Measured at Amortised Cost	<u>557,784</u>	<u>625,272</u>	<u>625,272</u>

28. Events After Balance Date

Impact from COVID-19

On the 11th March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on the 26th March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

- A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.
- A reduction in revenue from student fees & charges from International students, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

Because of the matters noted above, the school has experienced a significant reduction in expected revenue and has not been able to reduce its costs as quickly. As a result the school is experiencing financial difficulties. As explained in Note 29 to the financial statements, the Ministry of Education has provided the school with a letter of support to ensure it can meet its obligations as they fall due.

29. Going Concern

The College is experiencing financial difficulties. A deficit of \$164,284 is reported for the 2019 year, with a working capital deficit of \$73,968 and equity of \$198,460 reported at balance date. The financial difficulties have arisen mainly because the College has incurred several deficits over recent years. The College is imposing tighter budgetary controls and taking action to address the factors that have resulted in the working capital deficit.

These financial statements have been prepared on a going concern basis. The going concern assumption is dependent on continuing support from the Ministry of Education. The Ministry of Education has confirmed that it will continue to provide the school with resources so it can meet its obligations as they fall due.

30. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:
Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



KAVANAGH COLLEGE ANNUAL PLAN 2019

ANALYSIS OF VARIANCE

KEY QUESTIONS: These key questions and school goals were formulated and informed by outcomes in 2018 as well as staff and student discussion and feedback.

1. **Catholic Special Character** - What can we do to enhance the Catholic Special Character of the School?
2. **Restorative Justice** - What do we need to do to enhance this process in our school and promote justice as one of our core values?
3. **Strength of Teacher - Teacher Relationships** - What do you think we could do to enhance these relationships and/or teacher wellbeing?
4. **School Processes** - What are the particular school procedures or processes where there is a lack of clarity and what can we do to improve these to ensure more efficient school operations?
5. **Kahui Ako**- How do we ensure school and COL intentions are aligned in 2019 to maximise student outcomes?

SCHOOL GOALS

1. To Improve teacher capacity to raise school-wide writing proficiency and outcomes across the curriculum through quality Teaching and Learning pedagogy.
2. To further develop culturally responsive pedagogy to better engage with our community. (A COL wide Community engagement initiative).
3. To engage with students to provide positive relationships and pathways by embedding Restorative Justice, mentoring (PLD) and career guidance practices.
4. To continue to ensure authentic relationships and actions reflect gospel values and our charisms.
5. To improve processes of HOD's reviewing achievement in the classroom and developing next steps for improvement.

Annual Plan 2019 – Specific Actions/Outcomes

Special Character	Teaching and Learning	Pastoral	Culturally responsive	Professional and Collective Capability
<p>PD focus on the Catholic School e.g. Unpack the Code of Ethics of NZCEO. New teachers to Kavanagh College have specific PD around the focus of a Catholic School</p>	<p>Improving teacher capacity to positively improve writing outcomes across the curriculum. (COL) -Dept led goal. PD focus school-wide e.g. PACT Tool</p>	<p>Restorative Justice promoted within the Catholic context of the school's four core values</p>	<p>Community Engagement possibly CoL led). e.g. Pasifika community focus -Engage with the Pasifika community -School /COL wide fono to hear Pasifika Community voice/aspirations.</p>	<p>Re-engage and reshape our community profile. -Who are we? -What do we stand for? -Kavanagh College student profile/qualities</p>
<p>Develop a closer relationship with Parishes and Parish Priests</p>	<p>Improving processes for SMT & HOD reviewing achievement in the classroom and developing next steps. Feedback/Walk thrus etc</p>	<p>Further improve tertiary and/or vocation pathways and career information for students.</p>	<p>To raise cultural understanding e.g. introduce Cultural Assemblies/International Day Event.</p>	<p>Continue to develop the use of the Practicing Teacher Document as a reflective tool of effective teaching, learning and inquiry</p>
<p>Understanding the Catholic context of managing relationships</p>	<p>All staff continue to use a Spiral of Inquiry to inform and improve outcomes of practice for student achievement. (COL)</p>	<p>Mentoring e.g. meaningful tutor time experiences Enhance opportunities for student self-reporting/student voice.</p>	<p>Maori and Pasifika celebration of success within their own culture. Whanau Group Consultation. How can we enhance Maori aspirations?</p>	<p>Provide opportunities to develop Mentoring PLD Upskilling: -teacher to student mentoring -HOD/SMT mentoring of staff</p>
<p>Revisit Social Justice to ensure authentic action that reflects our charisms</p>	<p>Quality (Modern) Learning approaches are to be encouraged and supported. This includes skill development as opposed to just content driven.</p>	<p>To lift school-wide attendance for students at risk/ Priority Learners</p>	<p>Improve transitions to Kavanagh from Catholic primary schools. (COL)</p>	<p>PLD provided by the CoL will focus on individual Spirals of Inquiry</p>

Special Character

Goals	Analysis of Variance	Next Steps 2020
<p>PD focus on the Catholic School e.g. Unpack the Code of Ethics of NZCEO. New teachers to Kavanagh College have specific PD around the focus of a Catholic School</p>	<p>During 2019, the vacancy for a permanent DRS was not filled due to the principal's passing and the wait for a replacement. The goals set were not clear to the acting DRS and therefore no progress in these specific areas was made.</p>	<p>New goals as per annual plan</p>
<p>Develop a closer relationship with Parishes and Parish Priests</p>	<p>During 2019, the vacancy for a permanent DRS was not filled due to the principal's passing and the wait for a replacement. The goals set were not clear to the acting DRS and therefore no progress in these specific areas was made.</p>	<p>New goals as per annual plan</p>
<p>Understanding the Catholic context of managing relationships</p>	<p>During 2019, the vacancy for a permanent DRS was not filled due to the principal's passing and the wait for a replacement. The goals set were not clear to the acting DRS and therefore no progress in these specific areas was made.</p>	<p>New goals as per annual plan</p>
<p>Revisit Social Justice to ensure authentic action that reflects our charisms</p>	<p>During 2019, the vacancy for a permanent DRS was not filled due to the principal's passing and the wait for a replacement. The goals set were not clear to the acting DRS and therefore no progress in these specific areas was made.</p>	<p>New goals as per annual plan</p>

Teaching and Learning

Goals	Analysis of Variance	Next Steps 2020
<p>Improving teacher capacity to positively improve writing outcomes across the curriculum. (COL) Dept led goal. PD focus school-wide e.g. PACT Tool</p>	<p>Teachers participate in PACT training and met throughout the year to monitor progress of target students from years 7-10 All data was collected, analysed and collated as a Kahui Ako and as individual schools to determine next steps</p>	<p>The Kahui Ako will continue to provide PACT guidance and training. The target students will continue to be monitored throughout the year and professional learning in teaching writing will be informed by PACT results</p>
<p>Improving processes for SMT & HOD reviewing achievement in the classroom and developing next steps. Feedback/Walk thrus etc</p>	<p>A walkthrough model was used with feedback for staff that was able to be used in their reflective journals as evidence of professional standards and contributed towards their inquiries where appropriate</p>	<p>Further refining of the model for feedback and feedforward as per the refreshed performance management process</p>
<p>All staff continue to use a Spiral of Inquiry to inform and improve outcomes of practice for student achievement. (COL)</p>	<p>Spirals were used by all staff and shared at a COL wide day at the end of 2019. Documentation was kept in reflective journals by staff and will be used to inform the plan for personalised professional development for 2020</p>	<p>Continue to use the spiral model for inquiry</p>
<p>Quality (Modern) Learning approaches are to be encouraged and supported. This includes skill development as opposed to just content driven.</p>	<p>Some work is happening in area within year 7&8. This is generally teacher driven rather than a collective strategy or direction</p>	<p>Year 7-9 curriculum to be reviewed (see 2020 annual plan)</p>

Pastoral

Goals	Analysis of Variance	Next Steps 2020
<p>Restorative Justice promoted within the Catholic context of the school's four core values</p>	<p>Teachers Only Day - What is RJ and how we can apply it to our context Wed 12th June - Restorative Practices at Kavanagh College Whole school PD Term 4 - Revising of Behaviour Management System to reflect RJ One sheet summary developed. PD for two staff (whole course)</p>	<p>Establish an RJ committee A suggestion box - what behaviours are staff struggling with.</p>
<p>Further improve tertiary and/or vocation pathways and career information for students.</p>	<p>This is an area that did not receive any targeted attention in 2019.</p>	<p>Review of this area of the school to determine gaps</p>
<p>Mentoring e.g. meaningful tutor time experiences Enhance opportunities for student self-reporting/ student voice.</p>	<p>Mentoring - tutor teacher meeting, Still needs work. Not all staff meeting with families. Reduce the size of tutor classes.</p>	<p>Focus on year 13 - students not in tutor class. Reduce the size of tutor classes Data put on Musac so easy to see and follow up who has not had a conversation Reports - explore ways that students can write their own comment</p>
<p>To lift school-wide attendance for students at risk/ Priority Learners</p>	<p>2nd year of the 'Welfare meeting' where we meet twice a term with all agencies working with our young people. No Health Nurse for two and a half terms was problematic.</p>	

Cultural Responsiveness

Goals	Analysis of Variance	Next Steps 2020
<p>Community Engagement possibly CoL led). e.g. Pasifika community focus -Engage with the Pasifika community -School /COL wide fono to hear Pasifika Community voice/aspirations.</p>	<p>This was unable to be completed in 2019 due to stretched resources in leadership. Ongoing maintenance of relationships occurred via the relevant dean</p>	<p>Fono and engagement with PI community</p>
<p>To raise cultural understanding e.g. Introduce Cultural Assemblies/ International Day Event.</p>	<p>Same as above</p>	<p>A new Director of International Students to be appointed with a view to leading some of this work</p>
<p>Maori and Pasifika celebration of success within their own culture. Whanau Group Consultation. How can we enhance Maori aspirations?</p>	<p>Same as above. Whanau strategic plan finished in 2018 Good representation at the Polyfest – both Pasifika and Maori group performances</p>	<p>New Maori and Pasifika strategic plans to be developed after consultation with whanau</p>
<p>Improve transitions to Kavanagh from Catholic primary schools. (COL)</p>	<p>Relationships are developing and the onsite science programme for Catholic primary schools has improved aspects of transition</p>	<p>Use of the LSC and stronger relationships will enhance data sharing and therefore transition processes</p>

Professional and Collective Capability

Goals	Analysis of Variance	Next Steps 2020
<p>Re-engage and reshape our community profile.</p> <ul style="list-style-type: none"> -Who are we? -What do we stand for? -Kavanagh College student profile/qualities 	<p>This was unable to be completed in 2019 due to stretched resources in leadership. Until a permanent principal was able to be appointed, strategic decision making was on hold.</p>	<p>Strategic planning and consultation throughout the year with a view to developing a new strategic plan for 2021 and beyond.</p>
<p>Continue to develop the use of the Practicing Teacher Document as a reflective tool of effective teaching, learning and inquiry</p>	<p>Actively used in the PLG and PLD programmes set up within the college. Weekly PLD slots and active PLGs in place</p>	<p>Ongoing but with respect to the accord re performance management requirements</p>
<p>Provide opportunities to develop Mentoring PLD</p> <p>Upskilling:</p> <ul style="list-style-type: none"> -teacher to student mentoring -HOD/SMT mentoring of staff 	<p>This was unable to be fully implemented in 2019 due to stretched resources in leadership.</p>	<p>Review for 2020, particularly with year 13 student teacher mentoring</p>
<p>PLD provided by the CoL will focus on individual Spirals of Inquiry</p>	<p>Completed with a COL wide hui at the end of the year allowing for sharing of inquiry findings</p>	<p>Continue to use the spiral model for inquiry</p>

ACHIEVEMENT TARGETS AND VARIANCE 2019

1. NCEA 11-13
2. Maori/Pasifika specific goals (Includes targeted and at-risk student specific goals)
3. Scholarship improvement goal at Year 13

(* students at March 1)

NCEA Overall	NCEA Maori	NCEA Pasifika
<p><u>Level 1 @ Year 11</u></p> <p>120 students* 90% pass rate 31% excellence endorsed</p> <p><u>Variance 2019 Data</u> 82% Pass Rate 31.6 % Endorsed with Excellence</p> <p>Commentary A very pleasing result with expectations of Excellence performance met. Overall Level 1 data was lower than in past years but still above the National Decile 8 average of 78%. The drop in expected performance is a reflection of the boys' data. The girls' data was very good compared with previous years. Boys 71.2% Girls 90.6%</p> <p>Improvement Action We will be looking to gather some student voice regarding curriculum and engagement, particularly around the boys' views</p>	<p><u>Level 1 @ Year 11</u></p> <p>33% 6/18 Merit Excellence 66% - 12/18 Pass rate</p> <p><u>Variance 2019 Data</u> 70% - 14/20 Passed 33% - 6/18 Merit or Excellence</p> <p>Commentary A pleasing result with overall performance targets met. Expectations of Excellence performance also met.</p> <p>Improvement Action Target specific students and work with the Dean of Maori students to ensure that targeted students have a written goals and action plan</p>	<p><u>Level 1 @ Year 11</u></p> <p>90% Pass rate 9/10 30% merit/Excellence</p> <p><u>Variance 2019 Data</u> 75% - 9/12 Passed 33% - 4/12 Merit or Excellence</p> <p>Commentary Did not quite meet the overall achievement target on percentage passing but note that the actual number of students passing was as expected at 9 students. Expectations of Excellence performance met. 3 students who missed out had attendance rates of 52%, 69% & 74%.</p> <p>Improvement Action Open more regular Dialogue with the Pasifika community. Monitor closely the achievement of Pasifika students throughout the year and keeping Parents and Caregivers informed of progress to date. Further refine the role of Dean for Pasifika students with specific responsibility of monitoring progress and liaising with families.</p>

<u>Level 2 @ Year 12</u>	<u>Level 2 @ Year 12</u>	<u>Level 2 @ Year 12</u>
<p>127 students* 85% pass rate 30% excellence endorsed</p> <p>Variance 2019 Data 88.1% Pass Rate 33.7% Excellence Endorsement</p> <p>Commentary Both the overall performance targets and Excellence Endorsement targets were exceeded. Level 2 achievement continues to be higher than that of comparative schools (Decile 8 Average 85%) and in 2019 was boosted by very good Maori (94.1%) and boys' (91.7%) achievement data.</p> <p>Improvement Action H.O.D.s report on student performance in externals & Internals compared to National data to review curriculum effectiveness. This to be done via Google Doc shared with the Principal and SLT. Include meetings to discuss progress and issues.</p>	<p>18 students Working towards Level 1: 2 Working towards Level 2: 16 Pass 15/16 94% Merit 2/16 12% Excellence 5/16 31%</p> <p>Variance 2019 Data Overall 94.1% - 16/17 Passed</p> <p>50% - 1 out of 2 working towards Level 1 achieved</p> <p>100% 16/16 passed Level 2</p> <p>31% - 5/16 Merit Endorsed</p> <p>19% - 3/16 Excellence Endorsed</p> <p>Commentary An excellent result with 100% of targeted students gaining Level 2. More students gained Merit than targeted, however not as many targeted students gained excellence.</p>	<p>11 students Working towards Level 1: 1 Working towards Level 2: 10 Pass 9/10 90% Merit 4/10 40% Excellence 1/10 10%</p> <p>Variance 2019 Data Overall 69.2% - 9/13 Passed</p> <p>0% - 0/1 working towards Level 1 achieved</p> <p>75% 9/12 working towards Level 2 passed Level 2</p> <p>25% - 3/12 Merit Endorsed</p> <p>16% - 2/12 Excellence Endorsed</p> <p>Commentary Overall achievement target not met. 3 of the students not passing level 2 had poor attendance. Merit and Excellence data was close to target, given the small numbers involved</p> <p>Improvement Action Improved milestone reporting for targeted students. Individual HOD 's to meet with Senior Leadership Team.</p>
<p>105 students* 80% pass rate 20% excellence endorsed</p> <p>Variance 2019 Data 73.4% Pass Rate for Level 3 64.9% Pass Rate for U.E.</p>	<p>11 students Working towards Level 2: 2 Not doing enough credits to gain L3: 1 Working towards Level 3 Pass 7/8 87% UE 6/8 75% Merit 3</p>	<p>6 students Working towards Level 1: 1 Not doing enough credits to gain L3: 1 Working towards Level 3 Pass 4/4 100% UE 4/4 Merit 4/4</p>

<p>29% Excellence Endorsed</p> <p>Commentary Students did not meet the overall Level 3 or U.E. targets, however, did perform in line with the decile 8 averages of 73.6% and 59.1% respectively. Excellence endorsement target was exceeded. Males achieved significantly behind their female counterparts. This was a similar situation in UE achievement; however, the overall UE result was still ahead of decile 8 schools nationally.</p> <p>Improvement Action A greater focus on Mentoring e.g. more meaningful individual meetings at the beginning of the year and a greater focus on student goal setting and career planning. Student Voice will be enhanced. We will be looking to gather some student voice regarding curriculum and engagement, particularly around the boys' views.</p>	<p>Excellence 1</p> <p>Variance 2019 Data Overall Pass rate 54.5% -6/11</p> <p>1 out of the 2 students working towards Level 2 achieved</p> <p>75% - 6/8 working towards Level 3 Passed L3</p> <p>2 Students gained Merit</p> <p>1 Student gained Excellence</p> <p>Commentary Solid result given that 6 of the 8 students expected to pass Level 3 did so.</p> <p>4 of the 5 students who underperformed had attendance issues – under 50% attendance.</p> <p>Improvement Action A more targeted approach to attendance at Yr 13. This is a difficult area as sometimes the families wish the student to maintain attendance at school, but the student is not as interested.</p>	<p>Variance 2019 Data Overall 66.6% - 4/6 Passed L3</p> <p>100% - 4/4 working towards Level 3 passed Level 3</p> <p>0/4 Gained Merit</p> <p>Commentary Pleasing results with 4 of the 4 students expected to gain Level 3 doing so. 2 students missed U.E. with Attendance being an issue at 61% and 69%</p> <p>Improvement Action A greater focus on Mentoring e.g. more meaningful individual meetings at the beginning of the year and a greater focus on student goal setting and career planning. Student Voice will be enhanced. We will be looking to gather some student voice regarding curriculum and engagement. A more targeted approach to attendance at Yr 13. This is a difficult area as sometimes the families wish the student to maintain attendance at school, but the student is not as interested.</p>
<p>University Entrance (target 70%)</p> <p>2019 Data 65%</p> <p>Similar areas for variance and improvement as above for L3</p> <p>Target: 4 Scholarships</p> <p>Variance: 1 outstanding scholarship 1 scholarship</p>	<p>University Entrance</p> <p>2019 Data Overall 45.5% - 5/11 Gained U.E. 62.5% - 5/8 Gained U.E</p>	<p>University Entrance</p> <p>2019 Data Overall 33% - 2/6 Gained U.E. 50% - 2/4 working towards U.E. gained U.E</p>

GENERAL COMMENTARY 2019

2019 was a very difficult year for Kavanagh College with the death of its Principal, Mr Tracy O'Brien, in March 2019, very shortly after the annual plan had been sent to the Ministry of Education. Two sudden student deaths between January and July also impacted staff and students significantly. As a result, the potential for staff to work towards this annual plan was compromised, and the intent behind some of the goals were sadly lost with the passing of Tracy.

The Dunedin Catholic Community of Learning was the main driver of professional development and it was fortunate that the college had staff in the kahui ako able to continue with 'business as usual' professional development during the upheaval of the year. The challenge for Kavanagh College now is to ensure that the kahui ako achievement challenges are aligned with our own goals for 2020.

I wish to acknowledge the senior leadership team and the significant amount of work they did to allow quality teaching and learning to continue during 2019. Much institutional knowledge and intellectual property was lost when Tracy died before being able to transition a new principal into his role and this has impacted the effectiveness and success of the 2019 annual plan.

Since beginning in the principal's role at the beginning of September 2019, I have held visioning sessions with senior leadership and staff. This has allowed us to focus on immediate areas of need for the college for 2020 and, along with the kahui ako achievement challenges and resultant professional development, an annual plan has been developed for 2020 which does not necessarily strongly align with the current strategic plan. After consultation with our Ministry of Education senior advisor, it was agreed that our current strategic plan will be put under review during 2020 while the transitional annual plan 2020 is implemented. This will give the relatively new Board of Trustees and principal an opportunity to take stock of the current situation and consult with students, staff and the wider college community on the development of an updated strategic direction for 2021.

Kate Nicholson
Principal

2019 STAFF MEMBERS

Ian	ADAMSON
Jean	ALLIBONE
Jill	ARMSTRONG
Lawrence	BISHOP
Eleanor	BISS
Jordan	BONE
Greg	BOYLE
Amelia	BRESANELLO
Julie	BUCHANAN
Iris	BUGARSKI
Liz	CAMERON
Mike	CAMPBELL
Julie	CAPARN
Sharon	COWIE
Vicki	CULLEN
Jane	de GRAAF
Paula	DODDS
Dave	DOUGHERTY
Peter	DRURY
Liz	DRYDEN
Sharyn	DUNN
Craig	EARL
Dave	EATHORNE
Shayne	FLANAGAN
Brent	FORD
Michael	GRANT
Shaun	HAIG
Terry	HAN
Anthony	HARRIS

2019 STAFF MEMBERS

Lynley	HARRIS
Marina	HARRIS
Sally	HEINZ
Cathy	HELPS
Sarah	HENDERSON
Shirley	JACKSON
Tricia	JAMES
Brendan	JARVIE
Melanie	JAMES-ADDISON
Vicky	JONES
Daniel	KELLY
Katrina	KERR-BELL
Lynda	KING
Sani	LAM
Lina	LASTRA
Anna	LOUW-YOUNG
Tim	LUCAS
Trudy	MCBRIDE
Maggie	MCGARRY
Sharon	McKAY
Michael	MACKENZIE
Lilly	MCKEWEN
Ross	MACKINNON
Colette	MAHONEY
Antonia	MBIZVO
Pauline	MEINUNG
Maria	MENZIES
Debbie	MOCKETT
Rachel	MORTIMER

2019 STAFF MEMBERS

Liz	NAYLOR
Kate	NICHOLSON
Bede	O'CALLAGHAN
Nina	O'CALLAGHAN
Kathleen	O'KANE
John	O'NEILL
Chris	PICKLES
Anne-Marie	PULHAM
Steve	READ
Nicki	RIDDEN-ANGUS
Sue	ROBERTS-BLYTH
Sue	ROBINSON
Gillian	SMILLIE
Nathan	SORTEHAUG
Emily	STEVENS
Paula	STEWART
Kerron	THOMSON
Michelle	TILI
Sarah	TSUKIGAWA
Linus	TURNER
Anita	Van den beld
Morgan	WALKER
Erica	WARD
Georgie	WATTS
Jack	WOLFREYS