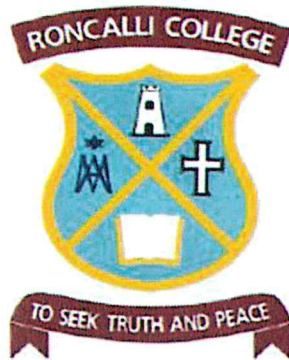


Roncalli College Consolidated Financial Statements



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	Wellington Street, Timaru
School Postal Address:	PO Box 138, Timaru, 7940
School Phone:	03 688 6003
School Fax:	03 688 6002
Ministry Number:	358

Roncalli College Consolidated Financial Statements

Financial Statements - For the year ending 31 December 2017

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Roncalli College Consolidated Financial Statements

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees (the Board) has pleasure in presenting the annual report of Roncalli College Consolidated incorporating the financial statements and the auditor's report, for the year ended 31 December 2017.

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board Chairperson and the principal.

Full Name of Board Chairperson

Full Name of Principal

Signature of Board Chairperson

Signature of Principal

Date: _____

Date: _____

Roncalli College Consolidated Financial Statements
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

		2017	2017	2016	2017	2016
		Group	Group & Parent Budget	Group	Parent	Parent
	Notes	Actual \$	(Unaudited) \$	Actual \$	Actual \$	Actual \$
Revenue						
Government Grants	2	4,162,373	4,395,664	4,119,802	4,162,373	4,119,802
Locally Raised Funds	3	826,429	585,118	773,439	796,699	742,569
Use of Land and Buildings Integrated		716,453	716,453	716,453	716,453	716,453
Interest Earned		41,638	27,000	31,989	34,104	26,431
International Students	4	341,659	328,120	319,891	341,659	319,891
		6,088,552	6,052,355	5,961,575	6,051,288	5,925,147
Expenses						
Locally Raised Funds	3	40,194	52,220	44,780	39,194	43,780
International Students	4	235,558	289,615	245,479	235,558	245,479
Learning Resources	5	4,037,416	4,227,579	3,979,577	4,037,416	3,979,577
Administration	6	296,398	295,278	289,017	295,093	287,010
Finance Costs		1,023	-	-	1,023	-
Property	7	1,074,965	1,102,300	1,091,151	1,074,965	1,091,151
Depreciation	8	115,067	105,000	104,338	115,067	104,338
Loss on Disposal of Property, Plant and Equipment		2,518	-	3,680	2,518	3,680
Amortisation of Intangible Assets		2,729	-	2,729	2,729	2,729
		5,805,868	6,071,992	5,760,750	5,803,563	5,757,743
Net Surplus / (Deficit)		282,684	(19,637)	200,824	247,725	167,403
Other Comprehensive Revenue and Expenses			-		-	-
Total Comprehensive Revenue and Expense for the Year		282,684	(19,637)	200,824	247,725	167,403

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



Roncalli College Consolidated Financial Statements
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Group Actual 2017 \$	Group & Parent Budget (Unaudited) 2017 \$	Group Actual 2016 \$	Parent Actual 2017 \$	Parent Actual 2016 \$
Balance at 1 January 2017	1,051,910	781,690	851,085	781,690	614,287
Total comprehensive revenue and expense for the year	282,684	(19,637)	200,824	247,725	167,403
MOE Contributions					
Contribution - Furniture and Equipment Grant		-		-	-
Equity at 31 December 2017	1,334,594	762,053	1,051,910	1,029,415	781,690
Retained Earnings	1,334,594	762,053	1,051,910	1,029,415	781,690
Reserves		-		-	-
Equity at 31 December 2017	1,334,594	762,053	1,051,910	1,029,415	781,690

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



Roncalli College Consolidated Financial Statements

Statement of Financial Position

As at 31 December 2017

		Group 2017	Group & Parent 2017 Budget (Unaudited)	Group 2016	Parent 2017	Parent 2016
	Notes	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$
Current Assets						
Cash and Cash Equivalents	9	691,456	499,006	474,498	572,407	413,643
Accounts Receivable	10	219,707	198,463	199,448	218,752	198,463
Prepayments		38,197	32,970	32,970	38,197	32,970
Inventories	11	49,234	23,870	23,870	49,234	23,870
Investments	12	884,402	580,000	759,069	699,076	580,000
		<u>1,882,996</u>	<u>1,334,309</u>	<u>1,489,855</u>	<u>1,577,666</u>	<u>1,248,946</u>
Current Liabilities						
GST Payable		3,009	3,510	3,510	3,009	3,510
Accounts Payable	15	309,693	376,206	346,895	309,542	376,206
Revenue Received in Advance	16	348,850	228,633	228,633	348,850	228,633
Provision for Cyclical Maintenance	17	51,750	65,250	65,250	51,750	65,250
Finance Lease Liability - Current Portion	18	26,236	23,067	23,067	26,236	23,067
Funds held in Trust	19	302,979	269,129	269,129	302,979	269,129
Funds held on behalf of ESOL ClusterCluster	20	1,096	538	538	1,096	538
		<u>1,043,613</u>	<u>966,333</u>	<u>937,022</u>	<u>1,043,462</u>	<u>966,333</u>
Working Capital Surplus or (Deficit)		<u>839,383</u>	<u>367,976</u>	<u>552,833</u>	<u>534,204</u>	<u>282,613</u>
Non-current Assets						
Property, Plant and Equipment	13	661,322	592,032	697,032	661,322	697,032
Equitable Leasehold interest	14	38,200	40,929	40,929	38,200	40,929
		<u>699,522</u>	<u>632,961</u>	<u>737,961</u>	<u>699,522</u>	<u>737,961</u>
Non-current Liabilities						
Provision for Cyclical Maintenance	17	143,132	158,832	158,832	143,132	158,832
Finance Lease Liability	18	61,179	80,052	80,052	61,179	80,052
		<u>204,311</u>	<u>238,884</u>	<u>238,884</u>	<u>204,311</u>	<u>238,884</u>
Net Assets		<u>1,334,594</u>	<u>762,053</u>	<u>1,051,910</u>	<u>1,029,415</u>	<u>781,690</u>
Equity		<u>1,334,594</u>	<u>762,053</u>	<u>1,051,910</u>	<u>1,029,415</u>	<u>781,690</u>

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



Roncalli College Consolidated Financial Statements

Cash Flow Statement

For the year ended 31 December 2017

	Note	Group 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
Cash flows from Operating Activities						
Government Grants		1,121,254	1,095,664	1,098,256	1,121,254	1,098,256
Locally Raised Funds		892,226	585,118	722,993	831,626	722,992
Hostel			-		-	-
International Students		429,267	328,120	347,175	429,267	347,175
Goods and Services Tax (net)		(501)	-	5,660	(501)	5,660
Payments to Employees		(666,572)	(753,573)	(680,374)	(666,572)	(680,374)
Payments to Suppliers		(1,410,270)	(1,196,966)	(1,110,359)	(1,406,556)	(1,108,759)
Interest Paid		-	-	-	-	-
Interest Received		41,080	27,000	30,463	33,515	25,496
Net cash from / (to) the Operating Activities		406,485	85,363	413,814	342,034	410,447
Cash flows from Investing Activities						
Purchase of PPE (and Intangibles)		(72,838)	-	(98,156)	(72,838)	(98,157)
Purchase of Investments		(125,333)	-	(286,340)	(119,076)	(199,207)
Proceeds from Sale of Investments		-	-	-	-	-
Net cash from / (to) the Investing Activities		(198,171)	-	(384,496)	(191,914)	(297,364)
Cash flows from Financing Activities						
Finance Lease Payments		(25,764)	-	(32,698)	(25,764)	(32,698)
Funds Administered on Behalf of Third Parties		34,408	-	23,221	34,408	23,221
Net cash from Financing Activities		8,644	-	(9,477)	8,644	(9,477)
Net increase/(decrease) in cash and cash equivalents		216,958	85,363	19,841	158,764	103,606
Cash and cash equivalents at the beginning of the year	9	474,498	413,643	454,657	413,643	310,037
Cash and cash equivalents at the end of the year	9	691,456	499,006	474,498	572,407	413,643

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.



Roncalli College Consolidated Financial Statements

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

1.1. Reporting Entity

Roncalli College Consolidated Financial Statements (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 2017 to 31 December 2017 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 PBE Accounting Standards (PBE IPSAS) 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. These financial statements are the first set of financial statements presented in accordance with the new PBE accounting standards.

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

In preparing these financial statements the School has made estimates and assumptions concerning the future in regard to asset lives, provisions for cyclical maintenance and impairment of assets. Where these estimates and assumptions are considered critical by the School, they are disclosed in the relevant note below.

1.3. Revenue Recognition

Government Grants Schools

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

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

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



Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not **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

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 three months 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, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

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. Thus the fair value of the inventory is determined based on the cost at time of purchase. The 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

Share investments held by the School are measured 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 investments are measured at amortised cost using the effective interest method less impairment.

Share investments held by the School are measured at fair value plus transaction costs. Any gains and losses are recognised in Other Comprehensive Revenue and Expense.

At balance date the School assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense through surplus or deficit.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

1.11. Property, Plant and Equipment

Land and buildings owned by the Proprieter 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 Proprieter 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 \$1000 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value



1.12. Intangible Assets

Software costs

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

1.13. Impairment of property, plant, and equipment and intangible assets

Roncalli College Consolidated Financial Statements 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.

1.14. 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.

1.15. Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

1.16. Revenue Received in Advance

Revenue received in advance relates to revenue received from international students, grants 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.

1.17. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.18. Shared Funds

Shared Funds are held on behalf of participating schools within a cluster of schools. The School holds sufficient funds to enable the funds to be used for their intended purpose.



1.19. Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for owning 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).

1.20. 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, funds held on behalf of the Ministry of Education, 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.

1.21. 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.

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

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Operational grants	985,794	1,004,442	1,001,704
Teachers' salaries grants	3,043,670	3,300,000	3,013,936
Other MoE Grants	65,807	27,519	42,131
Other government grants	67,102	63,703	62,031
	<u>4,162,373</u>	<u>4,395,664</u>	<u>4,119,802</u>

3. Locally Raised Funds

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

	Group 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
<i>Revenue</i>					
Donations	78,251	15,000	79,298	48,521	48,428
Fundraising	10,650	3,000	6,152	10,650	6,152
Activities	20,286	30,100	42,936	20,286	42,936
Other revenue	360,928	220,600	321,755	360,928	321,755
Trading	47,864	50,450	53,438	47,864	53,438
Curriculum Recoveries	308,450	265,968	269,861	308,450	269,861
	<u>826,429</u>	<u>585,118</u>	<u>773,439</u>	<u>796,699</u>	<u>742,569</u>
<i>Expenses</i>					
Trading	33,273	47,900	42,400	33,273	42,400
Fundraising (costs of raising funds)	5,323	3,320	162	5,323	162
Other	1,598	1,000	2,218	598	1,218
	<u>40,194</u>	<u>52,220</u>	<u>44,780</u>	<u>39,194</u>	<u>43,780</u>
<i>Surplus for the year Locally raised funds</i>	<u>786,235</u>	<u>532,898</u>	<u>728,660</u>	<u>757,505</u>	<u>698,790</u>

4. International Student Revenue and Expenses

	Group & Parent 2017 Actual Number 24	Group & Parent 2017 Budget (Unaudited) Number 23	Group & Parent 2016 Actual Number 25
International Student Roll			
<i>Revenue</i>			
International student fees	341,659	328,120	319,891
<i>Expenses</i>			
Advertising	34,848	50,500	37,987
Commissions	39,950	38,739	35,479
Recruitment	53,065	65,448	48,517
International student levy	8,475	8,228	9,030
Employee Benefit - Salaries	99,220	126,700	114,465
	<u>235,558</u>	<u>289,615</u>	<u>245,479</u>
<i>Surplus for the year International Students</i>	<u>106,101</u>	<u>38,505</u>	<u>74,412</u>

5. Learning Resources

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Curricular	412,842	426,709	412,212
Information and communication technology	17,910	6,000	22,034
Extra-curricular activities	334,366	228,800	323,740
Library resources	2,087	8,450	2,233
Employee benefits - salaries	3,248,383	3,534,120	3,202,744
Staff development	21,828	23,500	16,614
	<u>4,037,416</u>	<u>4,227,579</u>	<u>3,979,577</u>

6. Administration

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Audit Fee	5,637	4,500	5,553
Board of Trustees Fees	5,950	6,500	6,013
Board of Trustees Expenses	2,461	2,780	15,110
Communication	24,136	19,300	15,180
Consumables	15,344	16,600	17,069
Other	32,526	26,800	23,830
Employee Benefits - Salaries	191,032	196,373	188,337
Insurance	15,357	18,725	14,350
Service Providers, Contractors and Consultancy	3,955	3,700	3,575
	<u>296,398</u>	<u>295,278</u>	<u>289,017</u>



7. Property

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Caretaking and Cleaning Consumables	9,576	9,800	10,904
Cyclical Maintenance Provision	38,300	39,067	38,300
Grounds	17,660	13,000	14,147
Heat, Light and Water	61,669	67,500	75,841
Rates	13,900	15,300	15,041
Repairs and Maintenance	40,775	42,800	39,104
Use of Land and Buildings - Integrated	716,453	716,453	716,453
Security	3,022	2,000	1,958
Employee Benefits - Salaries	173,610	196,380	179,403
	<u>1,074,965</u>	<u>1,102,300</u>	<u>1,091,151</u>

The use of land and buildings figure represents 8% of the school's total property value, as used or 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

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Furniture and Equipment	51,015	46,552	51,291
Information and Communication Technology	26,446	24,132	33,786
Motor Vehicles	8,786	8,017	8,788
Leased Assets	24,755	22,589	5,953
Library Resources	4,065	3,709	4,520
	<u>115,067</u>	<u>105,000</u>	<u>104,338</u>

9. Cash and Cash Equivalents

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
Bank Current Account	146,419	200,000	217,648	84,611	212,518
Bank Call Account	145,037	299,006	256,850	87,796	201,125
Short-term Bank Deposits Maturity of 3 Months or Less	400,000	-	-	400,000	-
Net cash and cash equivalents for Cash Flow Statement	<u>691,456</u>	<u>499,006</u>	<u>474,498</u>	<u>572,407</u>	<u>413,643</u>

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

10. Accounts Receivable

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
Debtors	11,080	13,398	13,398	11,080	13,398
Debtor Ministry of Education	5,059	7,610	7,610	5,059	7,610
Interest Accrued	4,463	2,919	3,903	3,508	2,919
Teacher Salaries Grant Receivable	199,105	174,536	174,536	199,105	174,536
	<u>219,707</u>	<u>198,464</u>	<u>199,448</u>	<u>218,752</u>	<u>198,464</u>
Receivables from Exchange Transactions	15,543	16,318	17,302	14,588	16,318
Receivables from Non-Exchange Transactions	204,164	182,146	182,146	204,164	182,146
	<u>219,707</u>	<u>198,464</u>	<u>199,448</u>	<u>218,752</u>	<u>198,464</u>

11. Inventories

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Stationery	2,125	2,112	2,112
School Uniforms	45,515	21,758	21,758
Canteen	1,594	-	-
	<u>49,234</u>	<u>23,870</u>	<u>23,870</u>

12. Investments

The School's investment activities are classified as follows:

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
Current Asset					
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	884,402	580,000	759,069	699,076	580,000

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2017.

13. Property, Plant and Equipment Parent & Group

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Furniture and Equipment	430,833	66,540	-	-	(51,015)	446,358
Information and Communication Technology	73,744	2,902	-	-	(26,446)	50,200
Motor Vehicles	50,461	-	-	-	(8,786)	41,675
Leased Assets	104,137	9,037	-	-	(24,755)	88,419
Library Resources	31,642	3,570	(2,692)	-	(4,065)	28,455
Work in Progress	6,215	-	-	-	-	6,215
Balance at 31 December 2017	697,032	82,049	(2,692)	-	(115,067)	661,322

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Furniture and Equipment	1,138,737	(692,380)	446,357
Information and Communication Technology	879,217	(829,017)	50,200
Motor Vehicles	87,868	(46,193)	41,675
Leased Assets	119,128	(30,708)	88,420
Library Resources	66,710	(38,255)	28,455
Work in Progress	6,215	-	6,215
Balance at 31 December 2017	2,297,875	(1,636,553)	661,322

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Furniture and Equipment	431,364	51,713	(953)	-	(51,291)	430,833
Information and Communication Technology	107,530	-	-	-	(33,786)	73,744
Motor Vehicles	59,249	-	-	-	(8,788)	50,461
Leased Assets	23,101	110,090	(23,101)	-	(5,953)	104,137
Library Resources	31,014	5,989	(841)	-	(4,520)	31,642
Work in Progress	-	6,215	-	-	-	6,215
Balance at 31 December 2016	652,258	174,007	(24,895)	-	(104,338)	697,032

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Furniture and Equipment	1,077,196	(646,364)	430,832
Information and Communication Technology	876,317	(802,573)	73,744
Motor Vehicles	87,868	(37,407)	50,461
Leased Assets	110,091	(5,953)	104,138
Library Resources	69,011	(37,369)	31,642
Work in Progress	6,215	-	6,215
Balance at 31 December 2016	2,226,698	(1,529,666)	697,032

14. Equitable Leasehold Interest Group & Parent

At 31 December 2008 a school funded property asset, the Chapel, was transferred to an equitable leasehold asset following agreement between the Lessor (the Proprietor) and the Ministry of Education. Amortisation expense of \$2,729 is brought to charge each year over the remaining economic life of the asset (25 years).

2017	Opening	Additions	Disposals	Impairment	Closing
	\$	\$	\$	\$	\$
Cost					
Accumulated Amortisation					
Equitable lease (Amortisation for the year)	40,929	-	-	2,729	38,200
Closing Balance at 31 December 2017	40,929	-	-	2,729	38,200
Net Book Value at 31 December 2017	40,929	-	-	2,729	38,200

2016	Opening	Additions	Disposals	Impairment	Closing
	\$	\$	\$	\$	\$
Cost					
Accumulated Amortisation					
Equitable lease (Amortisation for the year)	43,658	-	-	2,729	40,929
Closing Balance at 31 December 2016	43,658	-	-	2,729	40,929
Net Book Value at 31 December 2016	43,658	-	-	2,729	40,929

15. Accounts Payable

	Group & Parent 2017	Group & Parent 2017	Group & Parent 2016	Parent 2017	Parent 2016
	Actual	Budget (Unaudited)	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Operating Creditors	53,548	142,764	113,453	53,397	142,764
Accruals	19,406	23,275	23,275	19,406	23,275
Employee Benefits Payable - Salaries	199,105	210,167	210,167	199,105	210,167
Employee Benefits Payable - Leave Accrual	37,634	-	-	37,634	-
	309,693	376,206	346,895	309,542	376,206
Payables for Exchange Transactions	309,693	376,206	346,895	309,542	376,206
	309,693	376,206	346,895	309,542	376,206

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	Group & Parent 2017	Group & Parent 2017	Group & Parent 2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	278,522	190,914	190,914
Other	70,328	37,719	37,719
	348,850	228,633	228,633

17. Provision for Cyclical Maintenance

	Group & Parent 2017	Group & Parent 2017	Group & Parent 2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	224,082	-	229,482
Increase to the Provision During the Year	38,300	-	38,300
Use of the Provision During the Year	(67,500)	-	(43,700)
Provision at the End of the Year	194,882	-	224,082
Cyclical Maintenance - Current	51,750	-	65,250
Cyclical Maintenance - Term	143,132	-	158,832
	194,882	-	224,082

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2017. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and 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:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	27,089	23,592	23,592
Later than One Year and no Later than Five Years	61,555	80,327	80,327
Later than Five Years	-	-	-
	88,644	103,919	103,919

19. Funds held in Trust

	Group & Parent 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group & Parent 2016 Actual \$
Funds Held on Behalf of Third Parties	302,979	269,129	269,129
Funds in Trust other	-	-	-
	302,979	269,129	269,129

These funds are held in trust for: Attendance Due and International Student Homestay

20. Funds Held on Behalf of ESOL Cluster Cluster

Roncalli College Consolidated Financial Statements is the lead school and holds funds on behalf of the ESOL Cluster cluster, a group of schools funded by the Ministry of Education to share English as a second language

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	538	538	538
Funds Received from Cluster Members	670	-	-
Funds Spent on Behalf of the the Cluster	(112)	-	-
	1,096	538	538

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 Bishop of Christchurch) 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 that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2017 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, Deputy Principal, Assistant Principal and Syndicate Leader.

	2017 Actual \$	2016 Actual \$
Salaries and Other Short-term Employee Benefits (4 FTEs)	394,960	561,838
	394,960	561,838

Board of Trustee and Committee Members

The total value of the remuneration disclosed above which was paid or payable to trustees of the Board and Committee members was as follows:

	2017 Actual \$	2016 Actual \$
Board of Trustees (FTEs) 0.22	5,950	6,013
	5,950	6,013

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Principal 1	140-150	140-150

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	1	1
	1	1

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 members, 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:

	2017 Actual	2018 Actual
Total \$	\$ -	\$ -
Number of People	0	0

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: The school was expecting a personal grievance claim to come from a staff member. The financial settlement will be covered by insurance. The financial settlement is expected to be covered by insurance with the insurance excess to be paid by the school approximately \$5,000.)

25. Commitments

(a) Capital Commitments

Capital commitments as at 31 December 2017: nil

Capital commitments as at 31 December 2016: nil

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- a) operating lease for a photocopier
- b) operating leases for laptops
- c) operating lease for Annex

	2017 Actual \$	2018 Actual \$
No later than One Year	2,664	12,512
Later than One Year and No Later than Five Years	-	2,664
	<u>2,664</u>	<u>15,176</u>

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:

	Group 2017 Actual \$	Group & Parent 2017 Budget (Unaudited) \$	Group 2016 Actual \$	Parent 2017 Actual \$	Parent 2016 Actual \$
Cash and receivables					
Cash and Cash Equivalents	691,456	499,006	474,498	572,407	413,643
Receivables	219,707	198,464	199,448	218,752	198,464
Investments - Term Deposits	884,402	580,000	759,069	699,076	580,000
Total Cash and Receivables	<u>1,795,565</u>	<u>1,277,470</u>	<u>1,433,015</u>	<u>1,490,235</u>	<u>1,192,107</u>
Financial liabilities measured at amortised cost					
Payables	309,693	376,206	346,895	309,542	376,206
Borrowings - Loans	-	-	-	-	-
Finance Leases	87,415	103,119	103,119	87,415	103,119
Total Financial Liabilities Measured at Amortised Cost	<u>397,108</u>	<u>479,325</u>	<u>450,014</u>	<u>396,957</u>	<u>479,325</u>

28. Events After Balance Date

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

29. Roncalli College Development Foundation

The Roncalli College Development Foundation Trust is an incorporated society. The Foundation has a number of purposes including to further the education of students at Roncalli College and to promote and support the interest and welfare of the College. The Foundation is considered to be controlled by the Board of Trustees. Consequently, the accounts of the Trust are consolidated in this Annual Report.

	2017 Actual \$	2016 Actual \$
Foundation Income		
Donations, fundraising and other similar revenue	29,730	30,870
Interest	7,535	5,558
	37,265	36,428
Trust Expenses		
Scholarship	1,000	1,000
Other expenses	1,305	2,007
	2,305	3,007
Net Surplus	34,960	33,421
Current Asset		
Cash and bank deposits	119,049	60,855
Accounts receivable	955	31,855
Investments	185,326	179,069
	305,330	271,779
Current Liabilities		
Accounts payable	151	1,560
	151	1,560
Net Assets	305,179	270,219
Foundation Equity		
Opening balance	270,219	236,798
Surplus	34,960	33,421
Closing balance	305,179	270,219



Roncalli College

Members of the Board of Trustees 2017

Name	Position	Held Until
Bridget Duff	Chairperson	May 2019
Christopher Comeau	Principal	
Rose Regenvanu	Proprietor's Representative	May 2019
Paul Kelliher	Proprietor's Representative	May 2019
Gary Cooper	Proprietor's Representative	May 2019
Ginny Davenport	Proprietor's Representative	May 2019
Chris Heenan	Elected Member	May 2019
Craig O'Connor	Elected Member	May 2019
Kelly O'Driscoll	Elected Member	May 2019
Jeremy Hogan	Elected Member	May 2019
Robyn Gillies	Staff Representative	May 2017
Frankie Allan	Staff Representative	May 2019
Connor McCarthy	Student Representative	September 2017
Sam Regenvanu	Student Representative	September 2018

Variance Report Roncalli College 2017



Christopher Comeau
Principal
Roncalli College
March 2017

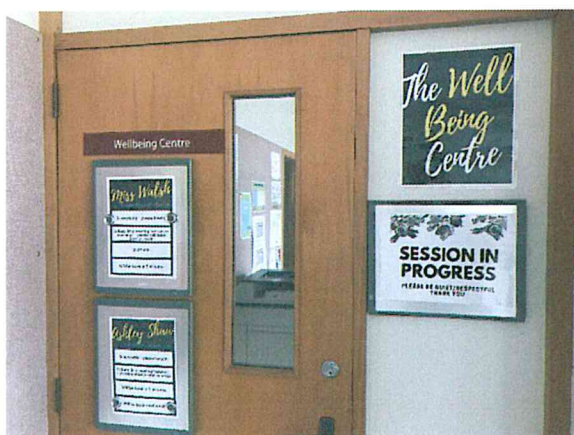
Strategic Area: Resourcing and Personnel (NAG 3,4,5)

Strategic Goal One:

- *Formulate and action succession planning in key areas (Well-Being and Health)*

Success toward meeting goal:

- One of our key targets in 2017 in this strategic area was to improve and expand our newly established Well-Being Centre in order to improve health outcomes for our staff and students. We employed a new Guidance Counsellor, Ashley Shaw, and also resourced one of our existing pastoral staff with more hours to support well-being. In addition, we created a new meeting space and refurbished the Counsellor's office. See below. We also integrated this service and well-being into our Health Education Programme.



General Overview:

- We recorded the following issues as relevant to our students/staff/caregivers seeking support
 - Mental health
 - Relationships support
 - Family support
 - Friendship support
 - Anger management
 - Grief/loss
 - Eating/body disorders
 - Sexuality/gender
 - Financial support
 - Self-esteem/self confidence
 - Bullying/harassment
 - Medical
 - Self-harm
 - Suicidal ideations
 - Support an family/friend
 - Direction/focus/goal setting
 - Transition e.g: to high school/university/workfoce
 - workshop/group
- The Well-Being Centre offers personal, social, educational and mental health support and it is also:
 - Free
 - Safe
 - Approachable
 - Confidential
 - Non-judgmental
 - Empathetic
- Our pastoral teacher, Director of Student Well-Being, who we funded to support the Guidance Counsellor has the following responsibilities:
 - Mon - Fri (when not teaching).
 - Initial assessment/triage.
 - Runs wellbeing sessions with some students.
 - Liaise with outside agencies.
 - Run workshops for target groups.
 - Oversee the lunch programme.
- The Counsellor is available Mon-Wed and holds counselling sessions. The Centre also accesses the **Public Health Nurse** on Wednesday at Lunchtime to:
 - Work with students providing free confidential health services
 - Can take students to youth health clinic with parent consent
 - Help us as a school with truancy/concerning absences (if it is on-going medical based)

- There is also a free community Youth health clinic that our students can visit in our local community.
- Some other issues that the Public Nurse assists with:
 - General medical advice
 - Vision
 - Hearing
 - Skin conditions
 - Hygiene
 - Head lice
 - Mental health
 - Injuries
 - Sexual health/STI's/contraception/pregnancy
- One of the successes of the Centre is that we require the students to book appointments as they would at a public health clinic.
 - Students can still 'drop in' to the Wellbeing Centre but most appointments are carried out on a new booking system.
 - Students receive an appointment card.
 - The card states the date and time of the appointment and who it is to be with.
 - If there is no one in the Wellbeing Centre when a student wishes to make an appointment they can do so through the College Office.
 - Appointments are made and recorded on google calendars.
 - Email confirmation sent to students.
- Another key focus of our Well-Being Centre is thorough client records:
 - A confidentiality form to be signed by both the counsellor and the student to outline the counselling relationship and highlights the vulnerable children's act (disclosure of abuse).
 - All files are kept locked and can only be accessed by certain staff members.
 - A confidential google system is used to record and track data.

Data Collected in 2017

THE TEAM

Ellen Walsh: Director of Student Wellbeing
 Ashley Shaw: Counsellor
 Jane Pierce: Nurse

NEW SYSTEMS PUT IN PLACE IN 2017

- Appointment booking system

- Students can still 'drop in' to the Wellbeing Centre (as what was common past practise) but most appointments are carried out on a new booking system.
- Students receive an appointment card for their session as they would in any other health environment (doctor, dentist, physio, counsellor etc). The card states the date and time of the appointment and who it is to be with. If the student needs to leave class for an appointment they can show the appointment card to their teacher.
- If there is no one in the Wellbeing Centre when a student wishes to make an appointment they can do so through the College Office.
- This system is professional, consistent with what could be expected with outside agencies and replicates what students will use in the community.
- Appointments are made and recorded on google calendars. The College Office staff have access to Ellen and Ashley's calendars and can book in appointments on these when necessary. A confirmation of appointments made on the google calendar are sent to the student via their College email.

Staff handbook

- A wellbeing handbook has been established for any staff who may work in the wellbeing centre. This covers both logistics and policy.

Promotional material

- We have created promotional material (posters, assembly presentations etc) to inform students and invite them to use the services available. Posters can be seen around the College.

Client files

- In 2017, we introduced a confidentiality form to be signed by both the counsellor and the student to outline the counselling relationship and highlights the vulnerable children's act (disclosure of abuse).
- All files and records are private and are now stored in a locked cabinet. These will remain on file until the student leaves school. Written records may only be accessed by Ellen Walsh, Ashley Shaw and Chris Comeau. They may be shared with other staff and families only with the permission of the student.
- A google system has been established to record and track data and all counselling/well being sessions.

Engagement of outside agencies

In 2017 we aimed to establish strong ongoing relationships with various community agencies. In the first term we held a meet and greet afternoon tea (agencies and Roncalli College pastoral staff) which we feel was very successful. We will intend to do this annually.

Below is a list of the agencies we engage with on a regular basis:

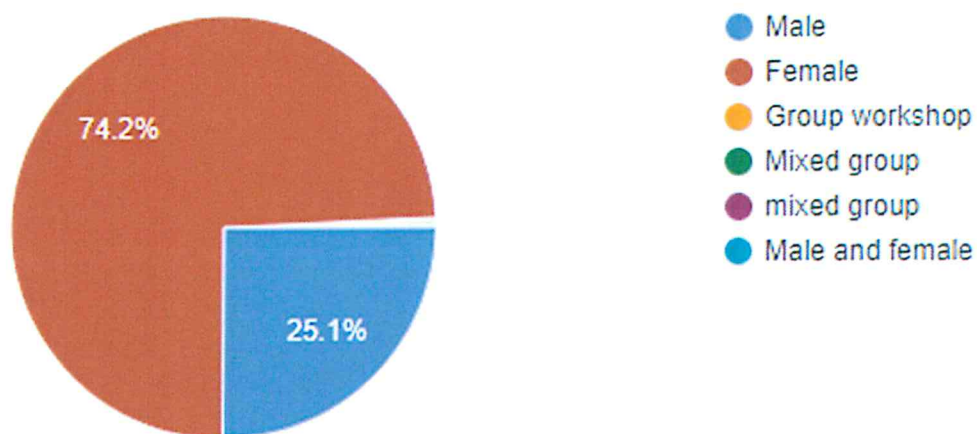
- Adventure Development (Social work and case work support)
- ICAMHS (Assessment, diagnosis and medication for mental health)
- SCDHB
- YMCA (Resilience toolkit)
- Enabling Youth (Anger management)
- Southern Regional Health School
- Family work (programmes and counselling)
- Truancy Officer (Arowhenua Whanau Services)
- Timaru Police (Educational officers)

Student leavers Information booklet

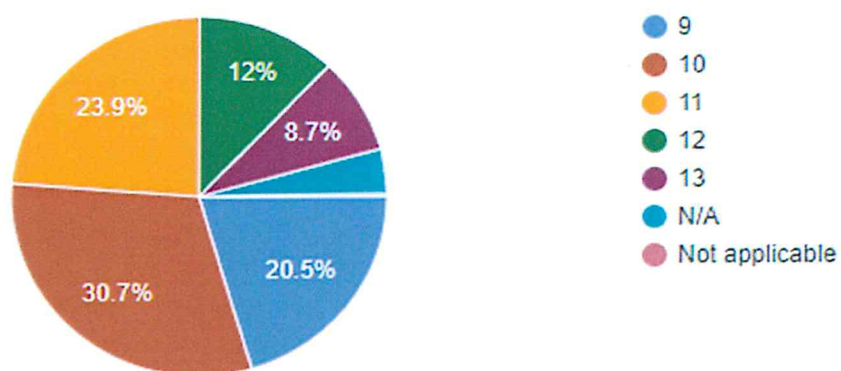
In 2017 we created a handbook for our student leavers. This booklet has information for those transitioning from secondary school into the workforce or tertiary study. The booklet has contact details and information about a range of wellbeing services.

2017 DATA

Gender



Year group



Data

Number of students seen 115

This totals 21% of Roncalli students who at some point during 2017 have accessed wellbeing support.
(126 appointments total which includes staff and parental appointments)

Total number of appointments
566

Ellen Walsh - 260 (45.9%)

Dorien Vance - 195 (34.5%) (She was here until Ashley was permanently appointed)

Ashley Shaw - 83 (14.7%)

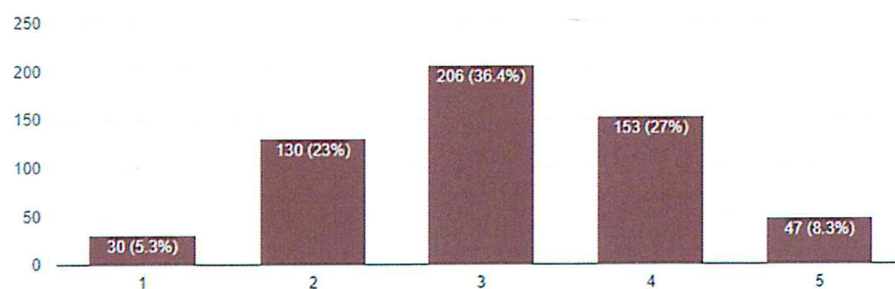
Jane Pierce - 34 (6%)

Other (e.g: police, youth health clinic etc) - 15 (4.8%)

Reasons for support



Severity scaling



Student feedback

During term 4 a feedback loop was sent to those students who had accessed the wellbeing centre on an ongoing basis.

As a summary, students felt that the staff were very respectful, caring and approachable (100%). They felt supported and listened to (94%) and were comfortable in the facilities (100%). Students outlined that they would use the services again in future (85%) and they would all recommend the services to others (100%).

HEALTH EDUCATION AT RONCALLI COLLEGE 2017

Year 9	Year 10	Year 11	Year 12	Year 13
Junior programme -Caring for yourself -Mental health matters -Relationships -Safety 9 weeks (approx 23 sessions)	Junior programme -Values/hauora -Drug, alcohol, drugs -Sexuality 8 weeks (approx 24 sessions)	Loves me not 25 students (4 groups) Each group 1 teacher 1 police 1 NGO 6 hour course		Senior programme - Student survey carried out around relevant topics 4x 1 hour sessions run through the prep line
Attitude Presentations Connected (online behavior)	Attitude Presentations Hardwired (drug ed)	Attitude Presentations (sex with attitude 1)	Attitude Presentations Mental health	Attitude Presentations (sex with attitude 2)
Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation
Brendan Malone Fine young men (males) Self defense (females)	Brendan Malone Fine young men (males) Self defense (females)	Brendan Malone Pornography Ed. (males) Self defense (females)	Brendan Malone Pornography Ed. (males) Self defense (females)	
Retreat	Retreat	Retreat	Retreat	Retreat

Police visit at level meeting Using the internet in a safe and legal manner	Police visit at level meeting Using the internet in a safe and legal manner			
Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)
Endometriosis presentation (females)	Endometriosis presentation (females)			
	Resilience workshop Small group programme 6x 1 hour sessions (starting with a group of 8x year 10 students in Term 2/3) EWA and LBU to run this			
	Alcohol education session with Police youth aid officer 9x Year 10 students			

FUTURE PLANNING

- Building programmes/packages that can be shared with our C.O.L schools.
- Preventive Educational programmes for our junior students (Season's for growth).
- PD for staff.
- Staff wellbeing initiatives.

Conclusion:

Overall, we are very pleased with the gains we made in the area of Health and Well-Being in 2017. We found that by moving from a single Guidance Counsellor to a 'team approach' we have been able to access more services from our local community for the students and also to work more efficiently as a pastoral team. We have also benefitted from improving our client records and getting more feedback from users to assess how well we are meeting the needs of our community.

Strategic Area: Community Partnerships and Networks (NAG 2)

Strategic Goal 2: Develop closer links with the wider Catholic Community

Success toward meeting goal:

- In 2017, we made some significant gains in our attempt to work more closely with the Holy Family Parish. The most significant gain was progressing our joint project of the **Ashby Court Development**. This is a joint venture between Roncalli College and the Holy Family Parish to build a combined Parish Centre/Sporting Complex.
 - A steering group made up of members from the College and Parish was established to help develop plans that incorporated the wishes/requirements of each group (through Thompson's Engineering)
 - A vote was put to the Parish Community who agreed in principle to support the project
 - Permission was granted by the Bishop to progress the project and to use AskRight, a fundraising organisation, to assist with helping to raise the necessary funds for the project.
- At this stage we are ready to embark on a serious fundraising campaign that will allow us to hopefully break ground in 2019. To prepare for this we are developing an Alumni register.
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- In 2017 we appointed 1 across-school Kahui Ako position and 3 within-school positions. One of these within-school positions is focused on enhancing digital learning within the school; particularly with our new yr 9 cohort. We also continued to fund an extra Lead Digital Teacher position to assist staff with network/hardware/software issues.
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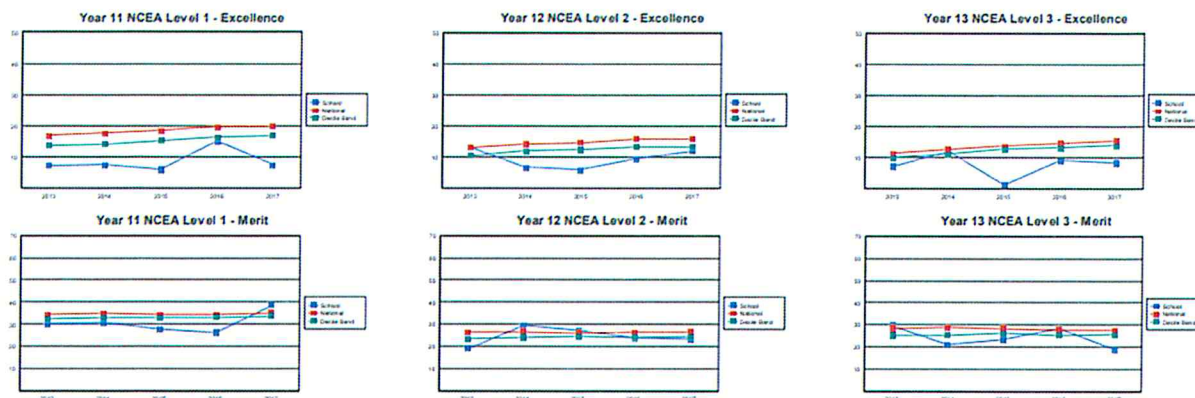
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- We will focus on linking our Digital Strategy to our PB4L goals so that students become responsible digital citizens.

Goal: Raise the number of Certificate Endorsements at all levels

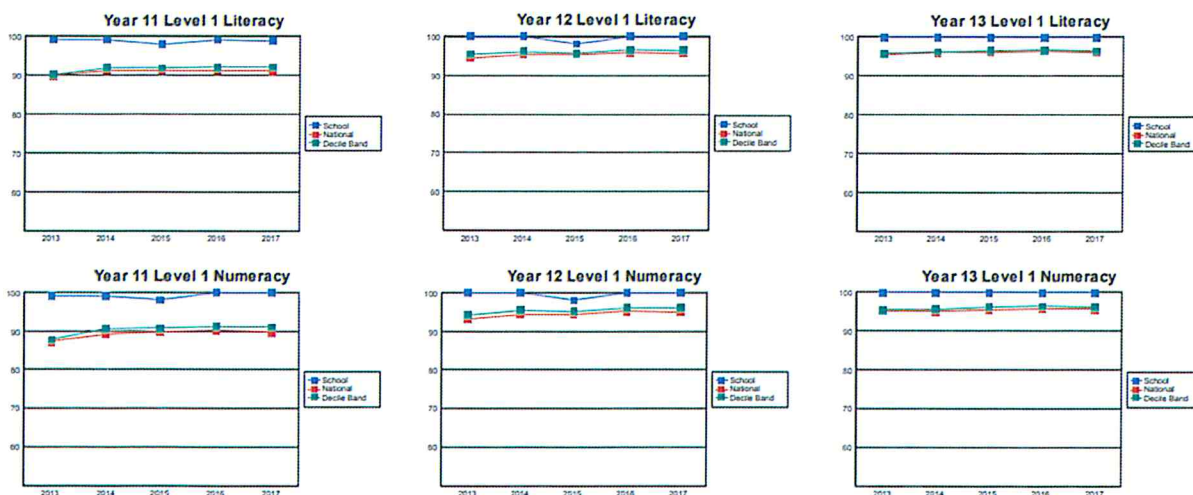
Endorsements	Percentage of students	Number of students	National Average %	Decile Band 4-7 %
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- At level 1, it is pleasing to see that we are tracking favorably with regard to Merit Endorsements. However, we are significantly below national and decile with regard to Excellence Endorsements.
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Increasing our Merit and Excellence endorsements across all levels will continue to remain a focus for the College. It is my belief that with more work available to students on-line and in the cloud, it will allow them more flexibility with their work and study habits. It will also allow those students who miss class for school trips, Gateway, etc. to stay engaged with their studies and not fall behind. It is also a focus of our Kahui Ako to increase literacy in our junior school which will hopefully transfer to better results in the senior school.



It is pleasing to see that Roncalli students continue to achieve above the national and decile average in both literacy and numeracy across all levels.

- Literacy and numeracy achievement remains one of our strongest successes
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Action points put in place in 2017 to support academic goals:

- In 2017 we set up a new Health and Well-being Centre and brought in expertise from our wider community to help support students (experienced counsellor, YMCA, Adventure Development, Family Works, Health Nurse and Mental Health).
- The number of compulsory NCEA subjects Year 13 students were required to study were reduced from six to five. However, students may still opt to take six.
- All senior subjects are recommended to contain no more than 20 credits.
- A Google calendar was used by all staff and Year 13 students to ensure assessment dates are not congested.
- Study skills, organisation and time management programmes were delivered to all Year 13 students. This occurred during prep and Individual Learning Programme classes (ILP).
- Student well-being and academic stress was monitored through mentoring by senior staff. Quantitative data was obtained by conducting an Academic Well Being survey.

- Roncalli joined the South Canterbury Catholic Schools Kahui Ako with one of our achievement challenges being the transition of students from primary to secondary school.

Variance Report Roncalli College 2017



Christopher Comeau
Principal
Roncalli College
March 2017

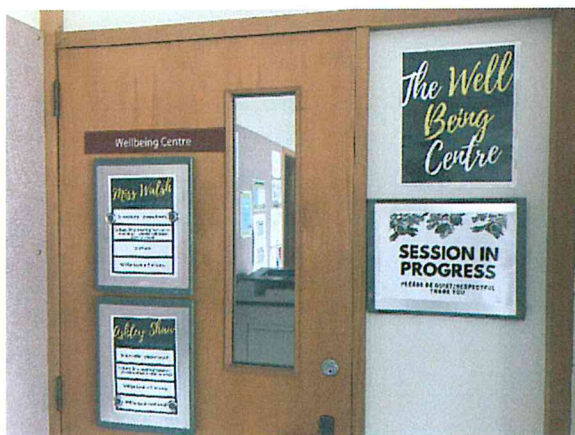
Strategic Area: Resourcing and Personnel (NAG 3,4,5)

Strategic Goal One:

- *Formulate and action succession planning in key areas (Well-Being and Health)*

Success toward meeting goal:

- One of our key targets in 2017 in this strategic area was to improve and expand our newly established Well-Being Centre in order to improve health outcomes for our staff and students. We employed a new Guidance Counsellor, Ashley Shaw, and also resourced one of our existing pastoral staff with more hours to support well-being. In addition, we created a new meeting space and refurbished the Counsellor's office. See below. We also integrated this service and well-being into our Health Education Programme.



General Overview:

- We recorded the following issues as relevant to our students/staff/caregivers seeking support
 - Mental health
 - Relationships support
 - Family support
 - Friendship support
 - Anger management
 - Grief/loss
 - Eating/body disorders
 - Sexuality/gender
 - Financial support
 - Self-esteem/self confidence
 - Bullying/harassment
 - Medical
 - Self-harm
 - Suicidal ideations
 - Support an family/friend
 - Direction/focus/goal setting
 - Transition e.g: to high school/university/workfoce
 - workshop/group
- The Well-Being Centre offers personal, social, educational and mental health support and it is also:
 - Free
 - Safe
 - Approachable
 - Confidential
 - Non-judgmental
 - Empathetic
- Our pastoral teacher, Director of Student Well-Being, who we funded to support the Guidance Counsellor has the following responsibilities:
 - Mon - Fri (when not teaching).
 - Initial assessment/triage.
 - Runs wellbeing sessions with some students.
 - Liaise with outside agencies.
 - Run workshops for target groups.
 - Oversee the lunch programme.
- The Counsellor is available Mon-Wed and holds counselling sessions. The Centre also accesses the **Public Health Nurse** on Wednesday at Lunchtime to:
 - Work with students providing free confidential health services
 - Can take students to youth health clinic with parent consent
 - Help us as a school with truancy/concerning absences (if it is on-going medical based)

- There is also a free community Youth health clinic that our students can visit in our local community.
- Some other issues that the Public Nurse assists with:
 - General medical advice
 - Vision
 - Hearing
 - Skin conditions
 - Hygiene
 - Head lice
 - Mental health
 - Injuries
 - Sexual health/STI's/contraception/pregnancy
- One of the successes of the Centre is that we require the students to book appointments as they would at a public health clinic.
 - Students can still 'drop in' to the Wellbeing Centre but most appointments are carried out on a new booking system.
 - Students receive an appointment card.
 - The card states the date and time of the appointment and who it is to be with.
 - If there is no one in the Wellbeing Centre when a student wishes to make an appointment they can do so through the College Office.
 - Appointments are made and recorded on google calendars.
 - Email confirmation sent to students.
- Another key focus of our Well-Being Centre is thorough client records:
 - A confidentiality form to be signed by both the counsellor and the student to outline the counselling relationship and highlights the vulnerable children's act (disclosure of abuse).
 - All files are kept locked and can only be accessed by certain staff members.
 - A confidential google system is used to record and track data.

Data Collected in 2017

THE TEAM

Ellen Walsh: Director of Student Wellbeing
 Ashley Shaw: Counsellor
 Jane Pierce: Nurse

NEW SYSTEMS PUT IN PLACE IN 2017

- Appointment booking system

- Students can still 'drop in' to the Wellbeing Centre (as what was common past practise) but most appointments are carried out on a new booking system.
- Students receive an appointment card for their session as they would in any other health environment (doctor, dentist, physio, counsellor etc). The card states the date and time of the appointment and who it is to be with. If the student needs to leave class for an appointment they can show the appointment card to their teacher.
- If there is no one in the Wellbeing Centre when a student wishes to make an appointment they can do so through the College Office.
- This system is professional, consistent with what could be expected with outside agencies and replicates what students will use in the community.
- Appointments are made and recorded on google calendars. The College Office staff have access to Ellen and Ashley's calendars and can book in appointments on these when necessary. A confirmation of appointments made on the google calendar are sent to the student via their College email.

Staff handbook

- A wellbeing handbook has been established for any staff who may work in the wellbeing centre. This covers both logistics and policy.

Promotional material

- We have created promotional material (posters, assembly presentations etc) to inform students and invite them to use the services available. Posters can be seen around the College.

Client files

- In 2017, we introduced a confidentiality form to be signed by both the counsellor and the student to outline the counselling relationship and highlights the vulnerable children's act (disclosure of abuse).
- All files and records are private and are now stored in a locked cabinet. These will remain on file until the student leaves school. Written records may only be accessed by Ellen Walsh, Ashley Shaw and Chris Comeau. They may be shared with other staff and families only with the permission of the student.
- A google system has been established to record and track data and all counselling/well being sessions.

Engagement of outside agencies

In 2017 we aimed to establish strong ongoing relationships with various community agencies. In the first term we held a meet and greet afternoon tea (agencies and Roncalli College pastoral staff) which we feel was very successful. We will intend to do this annually.

Below is a list of the agencies we engage with on a regular basis:

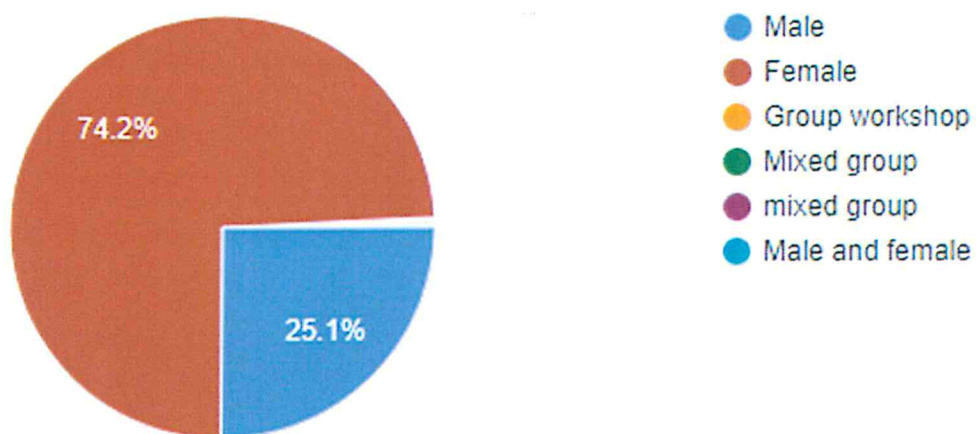
- Adventure Development (Social work and case work support)
- ICAMHS (Assessment, diagnosis and medication for mental health)
- SCDHB
- YMCA (Resilience toolkit)
- Enabling Youth (Anger management)
- Southern Regional Health School
- Family work (programmes and counselling)
- Truancy Officer (Arowhenua Whanau Services)
- Timaru Police (Educational officers)

Student leavers Information booklet

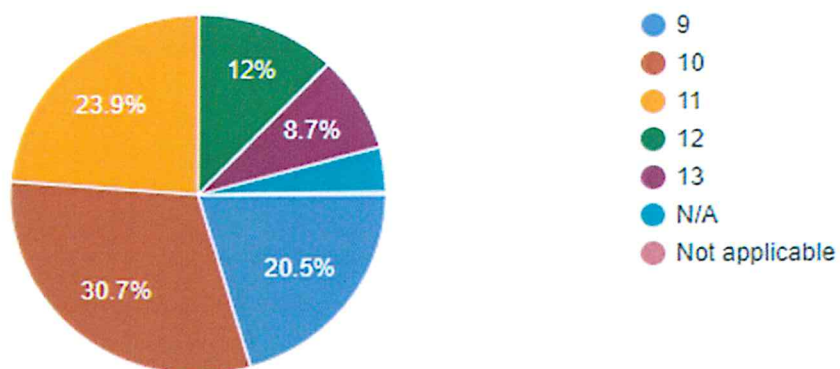
In 2017 we created a handbook for our student leavers. This booklet has information for those transitioning from secondary school into the workforce or tertiary study. The booklet has contact details and information about a range of wellbeing services.

2017 DATA

Gender



Year group



Data

Number of students seen 115

This totals 21% of Roncalli students who at some point during 2017 have accessed wellbeing support.
(126 appointments total which includes staff and parental appointments)

Total number of appointments
566

Ellen Walsh - 260 (45.9%)

Dorien Vance - 195 (34.5%) (She was here until Ashley was permanently appointed)

Ashley Shaw - 83 (14.7%)

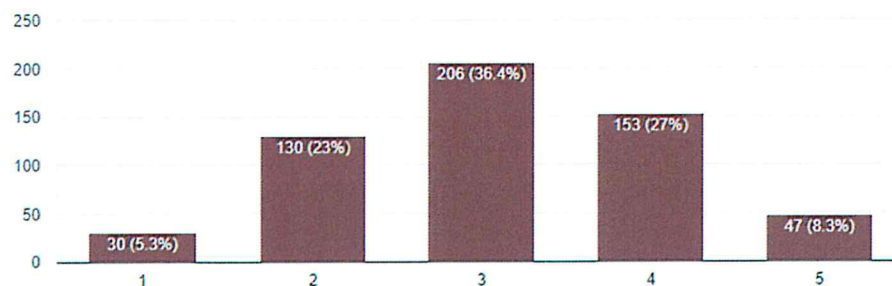
Jane Pierce - 34 (6%)

Other (e.g: police, youth health clinic etc) - 15 (4.8%)

Reasons for support



Severity scaling



Student feedback

During term 4 a feedback loop was sent to those students who had accessed the wellbeing centre on an ongoing basis.

As a summary, students felt that the staff were very respectful, caring and approachable (100%). They felt supported and listened to (94%) and were comfortable in the facilities (100%). Students outlined that they would use the services again in future (85%) and they would all recommend the services to others (100%).

HEALTH EDUCATION AT RONCALLI COLLEGE 2017

Year 9	Year 10	Year 11	Year 12	Year 13
Junior programme -Caring for yourself -Mental health matters -Relationships -Safety 9 weeks (approx 23 sessions)	Junior programme -Values/hauora -Drug, alcohol, drugs -Sexuality 8 weeks (approx 24 sessions)	Loves me not 25 students (4 groups) Each group 1 teacher 1 police 1 NGO 6 hour course		Senior programme - Student survey carried out around relevant topics 4x 1 hour sessions run through the prep line
Attitude Presentations Connected (online behavior)	Attitude Presentations Hardwired (drug ed)	Attitude Presentations (sex with attitude 1)	Attitude Presentations Mental health	Attitude Presentations (sex with attitude 2)
Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation	Mike King Mental health presentation
Brendan Malone Fine young men (males) Self defense (females)	Brendan Malone Fine young men (males) Self defense (females)	Brendan Malone Pornography Ed. (males) Self defense (females)	Brendan Malone Pornography Ed. (males) Self defense (females)	
Retreat	Retreat	Retreat	Retreat	Retreat

Police visit at level meeting Using the internet in a safe and legal manner	Police visit at level meeting Using the internet in a safe and legal manner			
Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)	Parents evening -Cyber safety (Brendan Malone)
Endometriosis presentation (females)	Endometriosis presentation (females)			
	Resilience workshop Small group programme 6x 1 hour sessions (starting with a group of 8x year 10 students in Term 2/3) EWA and LBU to run this			
	Alcohol education session with Police youth aid officer 9x Year 10 students			

FUTURE PLANNING

- Building programmes/packages that can be shared with our C.O.L schools.
- Preventive Educational programmes for our junior students (Season's for growth).
- PD for staff.
- Staff wellbeing initiatives.

Conclusion:

Overall, we are very pleased with the gains we made in the area of Health and Well-Being in 2017. We found that by moving from a single Guidance Counsellor to a 'team approach' we have been able to access more services from our local community for the students and also to work more efficiently as a pastoral team. We have also benefitted from improving our client records and getting more feedback from users to assess how well we are meeting the needs of our community.

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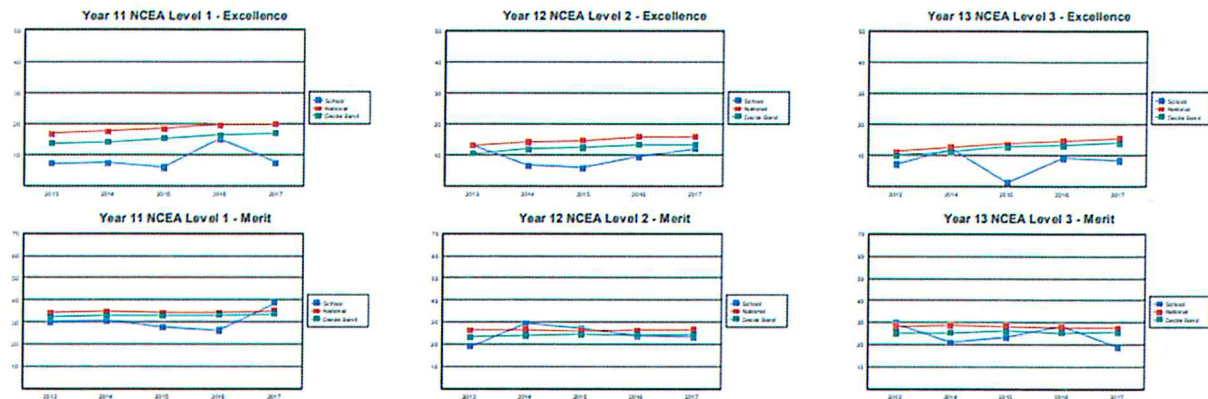
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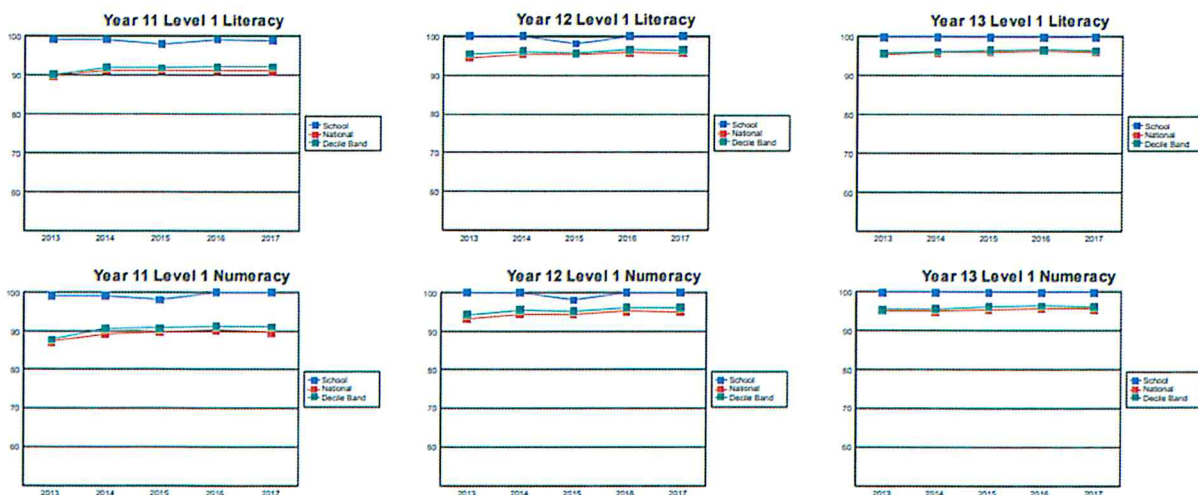
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- Roncalli joined the South Canterbury Catholic Schools Kahui Ako with one of our achievement challenges being the transition of students from primary to secondary school.

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2017 the school received Kiwisport funding of \$11,584 (excluding GST) which was spent on salary for the Sports Co-Ordinator.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RONCALLI COLLEGE'S GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Roncalli College and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Derily MacLean, using the staff and resources of Martin Wakefield, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 4 to 19, that comprise the statement of financial position as at 31 December 2017, 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 Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; 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 31 May 2018. 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 Group 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 Group for assessing the Group'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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

- 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. The other information comprises the information following page 19, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the Group 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 Group.



Derily MacLean
Martin Wakefield
On behalf of the Auditor-General
Timaru, New Zealand