



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	293
Principal:	Daniel Wilson
School Address:	166 Nayland Road, Nelson, 7011
School Phone:	03 547 9769
School Email:	xtend@nayland.school.nz

Nayland College

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflect the financial position and operations of the School.

The School's 2020 financial statements are authorised for issue by the Board.

PATRICK JOHN DAVIDSEN
Full Name of Board Chairperson


Signature of Board Chairperson

31/05/21
Date:

Hannah Frances Banks
Full Name of Principal (Acting Principal)


Signature of Principal

31/5/2021
Date:

Nayland College

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Pat Davidsen	Chairperson	Elected	Jun 2022
Daniel Wilson	Principal	ex Officio	
Lee Corlett	Parent Rep	Elected	Dec 2020
Vicki Reid	Parent Rep	Elected	Dec 2020
Margie Meleisea	Parent Rep	Elected	Dec 2020
Rachel Sanson	Parent Rep	Elected	Jun 2022
Jacqueline De Jong	Staff Rep	Elected	Jun 2022

In Attendance

Kathy Sherwood

Minute Secretary

Nayland College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	14,504,414	11,305,880	12,082,487
Locally Raised Funds	3	317,341	306,793	756,401
Interest Income		50,062	35,120	68,456
Gain on Sale of Property, Plant and Equipment		-	-	961
International Students	4	1,255,953	1,711,999	1,825,800
		<u>16,127,770</u>	<u>13,359,792</u>	<u>14,734,105</u>
Expenses				
Locally Raised Funds	3	193,072	153,919	447,669
International Students	4	759,302	1,088,849	1,250,067
Learning Resources	5	11,256,367	8,984,455	9,772,504
Administration	6	680,373	655,023	545,476
Finance		17,430	12,000	15,628
Property	7	2,445,842	2,082,996	2,191,083
Depreciation	8	352,446	315,000	312,925
Amortisation of Intangible Assets	14	1,109	-	7,755
Loss on Disposal of Property, Plant and Equipment		7,479	-	4,674
		<u>15,713,420</u>	<u>13,292,242</u>	<u>14,547,781</u>
Operating Surplus (Deficit) Comprises of:				
Operating Surplus (Deficit) - Nayland College		414,350	67,550	247,964
Operating Surplus (Deficit) - TOTSA		-	-	(61,640)
Net Surplus / (Deficit) for the year		<u>414,350</u>	<u>67,550</u>	<u>186,324</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>414,350</u></u>	<u><u>67,550</u></u>	<u><u>186,324</u></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.

Nayland College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Nayland College Equity		1,610,643	1,610,643	1,362,679
TOTSA Equity		134,608	134,608	196,248
Youth Nelson Equity		-	-	-
Balance at 1 January		<u>1,745,251</u>	<u>1,745,251</u>	<u>1,558,927</u>
Comprehensive Income - Nayland College		414,350	67,550	247,964
Comprehensive Income - TOTSA		-	-	(61,640)
Total comprehensive revenue and expense for the year		<u>414,350</u>	<u>67,550</u>	<u>186,324</u>
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		69,739	-	-
Equity at 31 December	29	<u>2,229,340</u>	<u>1,812,801</u>	<u>1,745,251</u>
Comprises of:				
Nayland College Retained Earning		2,094,732	1,812,801	1,610,643
TOTSA Retained Earnings		134,608	-	134,608
Equity at 31 December		<u>2,229,340</u>	<u>1,812,801</u>	<u>1,745,251</u>

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.

Nayland College

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	393,656	1,067,788	685,238
Accounts Receivable	10	631,834	523,353	523,353
GST Receivable		46,213	-	-
Prepayments		18,246	44,601	44,601
Inventories	11	4,416	3,939	3,939
Investments	12	2,008,000	1,508,000	1,508,000
		<u>3,102,365</u>	<u>3,147,681</u>	<u>2,765,131</u>
Current Liabilities				
GST Payable		-	37,793	37,793
Accounts Payable	15	1,508,665	649,268	649,268
Revenue Received in Advance	16	337,613	723,179	723,179
Provision for Cyclical Maintenance	17	15,842	1,800	1,800
Painting Contract Liability - Current Portion	18	42,866	42,866	42,866
Finance Lease Liability - Current Portion	19	63,591	47,880	47,880
Funds held in Trust	20	201,709	670,943	670,943
Funds held for Capital Works Projects	21	156,620	369,986	369,986
Funds Held on Behalf of the Teacher-Led Innovation	22	23,629	(6,137)	(6,137)
		<u>2,350,535</u>	<u>2,537,578</u>	<u>2,537,578</u>
Working Capital Surplus/(Deficit)		751,830	610,103	227,553
Non-current Assets				
Property, Plant and Equipment	13	1,880,540	1,579,773	1,894,773
Intangible Assets	14	-	1,109	1,109
		<u>1,880,540</u>	<u>1,580,882</u>	<u>1,895,882</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	242,530	190,600	190,600
Painting Contract Liability	18	45,301	76,610	76,610
Finance Lease Liability	19	107,199	102,974	102,974
Funds held in Trust	20	8,000	8,000	8,000
		<u>403,030</u>	<u>378,184</u>	<u>378,184</u>
Net Assets		<u>2,229,340</u>	<u>1,812,801</u>	<u>1,745,251</u>
Equity	29	<u>2,229,340</u>	<u>1,812,801</u>	<u>1,745,251</u>

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

Nayland College
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		5,543,806	4,836,419	4,023,170
Locally Raised Funds		389,840	306,793	738,809
International Students		759,503	1,711,999	1,118,271
Goods and Services Tax (net)		(84,006)	-	47,099
Payments to Employees		(3,689,432)	(3,955,446)	(1,978,136)
Payments to Suppliers		(1,816,362)	(2,552,335)	(3,683,791)
Funds Administered on Behalf of Third Parties		(439,468)	-	38,940
Cyclical Maintenance payments in the Year		(13,557)	-	(27,665)
Interest Received		50,261	35,120	70,862
Net cash from/(to) Operating Activities		<u>700,585</u>	<u>382,550</u>	<u>347,559</u>
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(264,692)	-	(483,782)
Purchase of Investments		(500,000)	-	-
Net cash from/(to) Investing Activities		<u>(764,692)</u>	<u>-</u>	<u>(483,782)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		69,739	-	-
Finance Lease Payments		(52,539)	-	(66,038)
Painting Contract Payments		(31,309)	-	(32,201)
Funds held for Capital Works Projects		(213,366)	-	(651,169)
Net cash from/(to) Financing Activities		<u>(227,475)</u>	<u>-</u>	<u>(749,408)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(291,582)</u>	<u>382,550</u>	<u>(885,631)</u>
Cash and cash equivalents at the beginning of the year	9	685,238	685,238	1,570,869
Cash and cash equivalents at the end of the year	9	<u>393,656</u>	<u>1,067,788</u>	<u>685,238</u>

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

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

Nayland College

Notes to the Financial Statements For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

Nayland College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 17.

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.

Use of Land and Buildings Grants are recorded as revenue in the period the School uses the land and buildings. These are 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 Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

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 (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

1.11. Property, Plant and Equipment

Land and buildings owned by the Crown 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 Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	8-20 years
Information and communication technology	5 years
Motor vehicles	12.5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10% 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 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

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

Non cash generating assets

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

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

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

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

1.14. 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. 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, and also annual leave earned, by non teaching staff, 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

1.16. 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.

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, 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.

1.18. Shared Funds

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

1.19. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

1.20. Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

1.21. Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

1.22. 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.

1.23. Budget Figures

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

1.24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	2,964,606	2,892,034	2,371,854
Teachers' Salaries Grants	7,283,425	5,049,999	6,187,042
Use of Land and Buildings Grants	1,770,755	1,399,999	1,508,041
Other MoE Grants	2,422,286	1,892,850	1,948,300
Other Government Grants	63,342	70,998	67,250
	<u>14,504,414</u>	<u>11,305,880</u>	<u>12,082,487</u>

The School has opted in to the donations scheme for this year. Total amount received was \$159,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$142,586 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	97,900	133,230	139,455
Bequests & Grants	4,790	8,700	13,650
Other Revenue	79,136	74,050	106,895
Trading	37,731	35,500	59,735
Activities	97,784	55,313	436,666
	<u>317,341</u>	<u>306,793</u>	<u>756,401</u>
Expenses			
Activities	171,906	138,769	426,966
Trading	21,166	15,150	20,703
	<u>193,072</u>	<u>153,919</u>	<u>447,669</u>
<i>Surplus for the year Locally raised funds</i>	<u>124,269</u>	<u>152,874</u>	<u>308,732</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	43	67	67
Revenue			
International Student Fees	1,255,953	1,711,999	1,825,800
Expenses			
Advertising	25,187	67,999	61,566
Commissions	51,273	90,000	116,385
International Student Levy	9,928	29,700	30,454
Employee Benefit - Salaries	98,777	94,500	95,471
Other Expenses	574,137	806,650	946,191
	<u>759,302</u>	<u>1,088,849</u>	<u>1,250,067</u>
<i>Surplus for the year International Students</i>	<u>496,651</u>	<u>623,150</u>	<u>575,733</u>

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	162,919	264,747	262,312
Equipment Repairs	34,479	43,250	35,314
Information and Communication Technology	148,459	140,999	140,138
Library Resources	3,323	5,500	4,897
Employee Benefits - Salaries	9,182,419	6,939,261	7,711,305
Resources /Attached Teacher Costs	1,692,778	1,525,699	1,564,779
Staff Development	31,990	64,999	53,759
	<u>11,256,367</u>	<u>8,984,455</u>	<u>9,772,504</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,901	8,000	8,466
Board of Trustees Fees	6,040	5,000	4,620
Board of Trustees Expenses	11,370	10,200	14,330
Communication	20,018	16,317	21,600
Consumables	78,212	94,609	64,326
Operating Lease	-	20,000	1,490
Legal Fees	-	250	2,985
Other	152,096	117,699	122,578
Employee Benefits - Salaries	378,161	358,449	280,753
Insurance	19,965	18,999	18,664
Service Providers, Contractors and Consultancy	5,610	5,500	5,664
	<u>680,373</u>	<u>655,023</u>	<u>545,476</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	29,496	25,500	32,891
Consultancy and Contract Services	161,614	157,999	154,813
Cyclical Maintenance Provision	79,529	50,000	94,218
Grounds	42,500	52,000	31,240
Heat, Light and Water	109,055	147,999	126,742
Rates	7,397	6,000	5,238
Repairs and Maintenance	130,031	128,500	127,882
Use of Land and Buildings	1,770,755	1,399,999	1,508,041
Security	5,323	8,000	11,495
Employee Benefits - Salaries	110,142	106,999	98,523
	<u>2,445,842</u>	<u>2,082,996</u>	<u>2,191,083</u>

The Use of Land and Buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	44,459	40,000	38,850
Furniture and Equipment	63,133	59,000	59,883
Information and Communication Technology	122,620	104,000	104,166
Motor Vehicles	19,097	18,000	18,020
Leased Assets	69,319	54,000	54,866
Library Resources	33,818	40,000	37,140
	<u>352,446</u>	<u>315,000</u>	<u>312,925</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	369,880	1,067,788	182,775
Bank Call Account	23,776	-	2,463
Short-term Bank Deposits	-	-	500,000
Cash and cash equivalents for Statement of Cash Flows	<u>393,656</u>	<u>1,067,788</u>	<u>685,238</u>

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

Of the \$393,656 Cash and Cash Equivalents, \$156,620 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$393,656 Cash and Cash Equivalents, \$145,985 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$393,656 Cash and Cash Equivalents, \$23,629 is held by the School on behalf of the Teacher-Led Innovation Fund cluster. See note 22 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	3,628	86,578	86,578
Receivables from the Ministry of Education	5,345	23,000	23,000
Interest Receivable	1,504	1,703	1,703
Teacher Salaries Grant Receivable	621,357	412,072	412,072
	<u>631,834</u>	<u>523,353</u>	<u>523,353</u>
Receivables from Exchange Transactions	5,132	88,281	88,281
Receivables from Non-Exchange Transactions	626,702	435,072	435,072
	<u>631,834</u>	<u>523,353</u>	<u>523,353</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	4,416	3,939	3,939
	<u>4,416</u>	<u>3,939</u>	<u>3,939</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	2,008,000	1,508,000	1,508,000
Total Investments	<u>2,008,000</u>	<u>1,508,000</u>	<u>1,508,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	700,547	18,216	-	-	(44,459)	674,304
Furniture and Equipment	479,528	45,036	-	-	(63,133)	461,431
Information and Communication Technology	332,059	177,976	-	-	(122,620)	387,415
Motor Vehicles	168,397	11,739	-	-	(19,097)	161,039
Leased Assets	144,082	81,000	-	-	(69,319)	155,763
Library Resources	70,160	6,375	(7,479)	-	(33,818)	35,238
Work in Progress	-	5,350	-	-	-	5,350
Balance at 31 December 2020	1,894,773	345,692	(7,479)	-	(352,446)	1,880,540

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	893,588	(219,284)	674,304
Furniture and Equipment	1,543,705	(1,082,274)	461,431
Information and Communication Technology	879,657	(492,242)	387,415
Motor Vehicles	241,677	(80,638)	161,039
Leased Assets	318,412	(162,649)	155,763
Library Resources	338,180	(302,942)	35,238
Work in Progress	5,350	-	5,350
Balance at 31 December 2020	4,220,569	(2,340,029)	1,880,540

The net carrying value of equipment held under a finance lease is \$155,763 (2019: \$144,082)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	472,735	266,662	-	-	(38,850)	700,547
Furniture and Equipment	386,791	152,620	-	-	(59,883)	479,528
Information and Communication Technology	305,218	131,007	-	-	(104,166)	332,059
Motor Vehicles	182,482	3,935	-	-	(18,020)	168,397
Youth Nelson	18,092	-	(18,092)	-	-	-
Leased Assets	39,128	159,820	-	-	(54,866)	144,082
Library Resources	98,953	13,020	(4,673)	-	(37,140)	70,160
Work in Progress	82,502	(82,502)	-	-	-	-
Balance at 31 December 2019	1,585,901	644,562	(22,765)	-	(312,925)	1,894,773

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	875,372	(174,825)	700,547
Furniture and Equipment	1,560,582	(1,081,054)	479,528
Information and Communication Technology	808,771	(476,712)	332,059
Motor Vehicles	229,938	(61,541)	168,397
Leased Assets	237,411	(93,329)	144,082
Library Resources	371,397	(301,237)	70,160
Balance at 31 December 2019	4,083,471	(2,188,698)	1,894,773

14. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Total \$
Cost		
Balance at 1 January 2019	53,291	53,291
Balance at 31 December 2019/1 January 2020	53,291	53,291
Balance at 31 December 2020	53,291	53,291
Accumulated Amortisation and impairment losses		
Balance at 1 January 2019	52,182	52,182
Balance at 31 December 2019/1 January 2020	52,182	52,182
Amortisation expense	1,109	1,109
Balance at 31 December 2020	53,291	53,291
Carrying amounts		
At 1 January 2019	1,109	1,109
At 31 December 2019/ 1 January 2020	1,109	1,109
At 31 December 2020	-	-

15. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	65,106	91,509	91,509
Accruals	227,443	20,885	20,885
Banking staffing overuse	508,498	19,463	19,463
Employee Entitlements - salaries	672,719	495,305	495,305
Employee Entitlements - leave accrual	34,899	22,106	22,106
	<u>1,508,665</u>	<u>649,268</u>	<u>649,268</u>
Payables for Exchange Transactions	1,508,665	649,268	649,268
	<u>1,508,665</u>	<u>649,268</u>	<u>649,268</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	145,985	24,650	24,650
International Student Fees	183,003	679,453	679,453
Other	8,625	19,076	19,076
	<u>337,613</u>	<u>723,179</u>	<u>723,179</u>

17. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	192,400	192,400	125,847
Increase/ (decrease) to the Provision During the Year	79,529	-	52,025
Adjustment to the Provision	-	-	42,193
Use of the Provision During the Year	(13,557)	-	(27,665)
Provision at the End of the Year	<u>258,372</u>	<u>192,400</u>	<u>192,400</u>
Cyclical Maintenance - Current	15,842	1,800	1,800
Cyclical Maintenance - Term	242,530	190,600	190,600
	<u>258,372</u>	<u>192,400</u>	<u>192,400</u>

18. Painting Contract Liability

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Liability	42,866	42,866	42,866
Non Current Liability	45,301	76,610	76,610
	<u>88,167</u>	<u>119,476</u>	<u>119,476</u>

In 2016 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2024, with regular maintenance in subsequent years. The agreement has a total commitment of \$342,948 with an annual commitment of \$42,866. 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.

19. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	78,339	61,280	61,280
Later than One Year and no Later than Five Years	118,442	119,952	119,952
	<u>196,781</u>	<u>181,232</u>	<u>181,232</u>

20. Funds Held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	201,709	670,943	670,943
Funds Held in Trust on Behalf of Third Parties - Non-current	8,000	8,000	8,000
	<u>209,709</u>	<u>678,943</u>	<u>678,943</u>

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

21. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Rationalisation of RTLB/Blk3	Completed	53,122	90,328	(143,341)	(109)	-
Special Needs	Completed	49,230	-	(49,230)	-	-
Fire & Security Upgrade	In Progress	248,261	183,343	(274,984)	-	156,620
Heat Pump Installation	Completed	19,373	2,153	(21,817)	291	-
Totals		<u>369,986</u>	<u>275,824</u>	<u>(489,372)</u>	<u>182</u>	<u>156,620</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	<u>156,620</u>
	<u>156,620</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Rationalisation	Completed	229,686	-	(229,686)	-	-
Rationalisation of RTLB/Blk3	In Progress	767,879	147,509	(862,266)	-	53,122
Moe Insurance Claim	Completed	25,115	-	(25,115)	-	-
Special Needs	In Progress	(1,565)	204,750	(153,955)	-	49,230
Fire & Security Upgrade	In Progress	-	250,000	(1,739)	-	248,261
Heat Pump Installation	In Progress	-	19,373	-	-	19,373
Totals		<u>1,021,115</u>	<u>621,632</u>	<u>(1,272,761)</u>	<u>-</u>	<u>369,986</u>

22. Funds Held on Behalf of the Teacher-Led Innovation Cluster

Nayland College is the lead school and holds funds on behalf of the Teacher-Led Innovation Cluster.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	(6,137)	(6,137)	3,075
Funds Received from MoE	46,479	-	19,920
Funds Spent on Behalf of the Cluster	(16,713)	-	(29,132)
Funds Held at Year End	<u>23,629</u>	<u>(6,137)</u>	<u>(6,137)</u>

23. Funds Held on Behalf of the ALLIS Cluster

Nayland College is the lead school and holds funds on behalf of the ALLIS cluster, a group of schools funded by the Ministry of Education to develop Asian Languages.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	-	-	22,454
Funds Spent on Behalf of the Cluster	-	-	(22,454)
Funds Held at Year End	<u>-</u>	<u>-</u>	<u>-</u>

24. 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.

25. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principals and Business Manager.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	6,040	4,620
Full-time equivalent members	0.18	0.14
<i>Leadership Team</i>		
Remuneration	567,403	507,572
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>573,443</u>	<u>512,192</u>
Total full-time equivalent personnel	<u>4.18</u>	<u>4.14</u>

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
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	2020 FTE Number	2019 FTE Number
100 -110	12.00	2.00
110 -120	2.00	1.00
120 - 130	1.00	-
	<u>15.00</u>	<u>3.00</u>

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

26. 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:

	2020 Actual	2019 Actual
Total	\$ -	\$ -
Number of People	-	-

27. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

28. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) The school has contracted for the Fire and Security Upgrade project. The total cost of the project is estimated to be \$481,492, which the school has contracted into with several contractors as agent for the Ministry of Education. The Project is fully funded by the Ministry. An amount of \$433,343 has been received from the Ministry for this project, of which \$276,723 has been spent on the project to date. This project has been approved by the Ministry

(Capital commitments at 31 December 2019: \$542,368)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: \$nil)

29. 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.

30. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	393,656	1,067,788	685,238
Receivables	631,834	523,353	523,353
Investments - Term Deposits	2,008,000	1,508,000	1,508,000
Total Financial assets measured at amortised cost	<u>3,033,490</u>	<u>3,099,141</u>	<u>2,716,591</u>

Financial liabilities measured at amortised cost

Payables	1,508,665	649,268	649,268
Finance Leases	170,790	150,854	150,854
Painting Contract Liability	88,167	119,476	119,476
Total Financial liabilities measured at amortised Cost	<u>1,767,622</u>	<u>919,598</u>	<u>919,598</u>

31. Events After Balance Date

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

2020

Analysis of Variance



NAYLAND COLLEGE
TE KĀRETI O NEIRĀNA

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School Population

2020

The school roll as of 1 March 2020 consisted of:						
Year	Male	Female	Secondary Tertiary Pathway Students	Alternative Education (Youth Nelson)	International	Total
Year 9	166	172		1		339
Year 10	148	156		3		307
Year 11	145	134	1	6	24	310
Year 12	94	86	32		38	250
Year 13	49	77	7		17	152
Total	602	625	40	10	79	1358
The school was open for 380 half days.						

Strategic Plan

Strategic Aims	Annual Objectives 2020	Annual Objectives 2021	Annual Objectives 2022
<p>SUCCESS</p> <p><i>To ensure that all students leave Nayland College with an individualised qualification appropriate for their next learning steps.</i></p>	<ol style="list-style-type: none"> 1. That students are more aware of their own learning and progression through the curriculum 2. That course construction and delivery maximises opportunities for students to achieve 3. That academic mentoring processes strengthen learning relationships across the school 	<ol style="list-style-type: none"> 1.1 That students can track and interpret their own learning and progression through the curriculum 1.2 That course construction and delivery maximises opportunities for students to achieve at endorsement level 1.3 That academic mentoring processes which strengthen learning relationships are embedded across the school 	<ol style="list-style-type: none"> 1.1 That students take responsibility and ownership for their learning and progression through the curriculum 1.2 That course construction and delivery maximises opportunities for students to achieve at the highest level possible 1.3 That academic mentoring processes empower students to make independent choices about their learning
<p>OPPORTUNITY</p> <p><i>That a wide range of authentic educational opportunities, both within and extra to the curriculum, empower all learners to achieve.</i></p>	<ol style="list-style-type: none"> 2.1 Place and culturally responsive pedagogies are developed in conjunction with Broadgreen Intermediate School and Ngāti Koata, leading to a more integrated, relevant and meaningful curriculum in the junior school 2.2 That our junior curriculum is reviewed to ensure smooth transitions and clear links across and within learning areas 2.3 That staff know and understand the new National Certificate of Educational Achievement framework 	<ol style="list-style-type: none"> 2.1 Place and culturally responsive pedagogies, in conjunction with Broadgreen Intermediate School and Ngāti Koata, are developed and enhanced across all learning areas 2.2 That our new junior curriculum is implemented to ensure smooth transitions and clear links across and within learning areas 2.3 That staff are preparing for the new National Certificate of Educational Achievement framework 	<ol style="list-style-type: none"> 2.1 Place and culturally responsive pedagogies, in conjunction with Broadgreen Intermediate School and Ngāti Koata, are embedded across all learning areas 2.2 That our new junior curriculum is embedded to ensure smooth transitions and clear links across and within learning areas 2.3 That staff implement the new National Certificate of Educational Achievement framework
<p>AKO</p> <p><i>Reduce disparity through ensuring teachers know and use the 'Relationship-based Teaching Profile'.</i></p>	<ol style="list-style-type: none"> 3.1 Ensure staff know and use strategies from the 'relationship-based teacher (RbL) profile' in everyday practice 3.2 Teachers know and use a range of blended learning strategies to implement part 2 of the RbL profile. 3.3 Continue to grow the Learning Hub as a safe and accessible learning space 3.4 To develop and maintain learning programmes in partnership with our iwi, hapū and whānau that reflect New Zealand's cultural diversity and, in particular, the unique position of Māori as tangata whenua. 	<ol style="list-style-type: none"> 3.1 Staff consistently apply strategies from the 'relationship-based teacher (RbL) profile' in everyday practice 3.2 Teachers know and use effective blended learning strategies to implement part 2 of the RbL profile. 3.3 Review the effectiveness of the Learning Hub as a safe and accessible learning space 3.4 To further develop and maintain learning programmes in partnership with our iwi, hapū and whānau that reflect New Zealand's cultural diversity and, in particular, the unique position of Māori as tangata whenua. 	<ol style="list-style-type: none"> 3.1 'Relationship-based teacher (RbL) profile' practice is embedded in the culture of the school 3.2 Effective blended learning strategies are embedded into the culture of the school 3.3 Ensure that the Learning Hub review informs effective teaching and learning practice 3.4 To embed learning programmes in partnership with our iwi, hapū and whānau that reflect New Zealand's cultural diversity and, in particular, the unique position of Māori as tangata whenua.
<p>RESPECT</p> <p><i>To develop a caring, inclusive learning community through consistent use of the PB4L-SW framework.</i></p>	<ol style="list-style-type: none"> 4.1 Establish a Learning Area Tier 1 PB4L advocate team 4.2 Promote positive student behaviour through explicit teaching of the SOAR values 4.3 Establish a peer support programme 4.4 Investigate options to further cater for at-risk students on campus 	<ol style="list-style-type: none"> 4.1 The Learning Area Tier 1 PB4L advocate team are operating effectively across learning areas 4.2 Promote positive student behaviour through explicit teaching of the SOAR values 4.3 Embed the peer support programme 4.4 Implement new processes to cater for at-risk students on campus 	<ol style="list-style-type: none"> 4.1 Review the effectiveness of the Learning Area Tier 1 PB4L advocate team 4.2 Promote positive student behaviour through explicit teaching of the SOAR values 4.3 Expand the peer support programme 4.4 Embed new processes to cater for at-risk students on campus

TARGETS

Target 1

All target students working towards Level 4 upon entry to Nayland College will make accelerated progress towards Level 5 by the end of Year 10.

Year 9 target learners working towards Level 4 upon entry to Nayland College:

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	50	245	20%	21 (42%)	17	12
Māori	14	71	20%	6 (42%)	3	5
Pasifika	3	4	75%	1 (33%)	2	0
MELAA	1	4	25%	0 (0%)	1	0
Male	37	149	25%	16 (43%)	10	11
Female	32	156	21%	13 (41%)	12	7

Year 10 target learners working below expectation:

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	37	210	18%	18 (49%)	6	13
Māori	22	65	34%	11 (50%)	5	6
Pasifika	4	13	30%	0 (0%)	0	4
Asian	4	7	57%	1 (25%)	3	0
MELAA	2	9	22%	1 (50%)	1	0
Male	39	166	23%	20 (51%)	8	11
Female	30	172	17%	10 (33%)	7	13

Target 2

That 80% of year 11 students identified as 'at risk' of not achieving gain level 1 in 2019.

Using year 10 tracking data we have identified a group of year 11 students who are at risk of not achieving level 1 in 2020:

Ethnicity	Target Learners	Total Learners	% of Total	Achieved L1	Did not Achieve L1	% Achieved	
NZ European	32	236	14%	24	8	75%	6 left during year
Māori	14	50	28%	4	10	29%	6 left during year
Asian	3	17	18%	3	0	100%	
Pasifika	1	6	17%	1	0	100%	
Male	25	161	16%	17	8	68%	
Female	25	155	16%	15	10	60%	

Breakdown of leavers:

Destination	Māori	NZ European
Polytech		3
Alternative Education	2	
Another school	1	
Unknown	3	3

Target 3

That all target learners in years 12-13 will achieve NCEA Level 2 by the time they leave school.

Using NCEA Level 1 achievement data, including the number of literacy and numeracy credits gained, we have identified a group of year 12/13 students who are at risk of not achieving NCEA Level 2:

Ethnicity	Target Learners	Total Learners	% of Total	Achieved L2	Did not Achieve L2	% Achieved
NZ European	49	297	16%	41	8	84%
Māori	22	67	33%	21	1	95%
Asian	2	22	9%	2	0	100%
Pasifika	2	7	29%	2	0	100%
Male	37	181	20%	32	5	86%
Female	37	221	17%	33	4	89%
Unspecified Gender	2	8	25%	2	0	100%

Target 4

Whole school NCEA targets as listed:

	Year 11	Year 12	Year 13	
	Level 1	Level 2	Level 3	UE
2015	80.8	75.5	64.3	45.7
2016	77.3	82.3	54.7	38.5
2017	75.0	79.4	68.1	41.8
2018	73.3	80.6	68.2	34.9
2019	79.3	74.9	62.0	38.0
2020 Target	85.0	80.0	70.0	45.0
2020 Actual	74.7%	89.0%	75.6%	58.0%

Summary

After a dip in results for 2019 we are delighted with the performance of our students throughout a very difficult year. Our UE results are the best they have been in the history of the school and almost half of our year 13 students that achieved gained an endorsement.

The decreased achievement at level 1 can be explained through a number of factors:

1. A focus on school leavers in a year of Covid-19, meaning the focus at level 1 shifted to more external exam focussed programmes which are less teacher intensive.
2. Increased transience, including more exemptions, stand downs and suspensions for year 11 students.

Course selection continues to be a focus for 2021 as it has the following impact:

- Maori and 'achieved' students at level 2 tend to be placed in non-UE approved subjects. When these subjects are under-performing they have no chance of achieving UE and a slim chance of achieving L3
- It should be noted that unless a student is planning on joining the workforce immediately following year 13, level three (without UE) opens virtually no more tertiary doors than level two. University Entrance is a significantly more powerful qualification, whether or not a student has a goal of attending university in the near future.

Ensuring students are placed in the correct courses is a priority for the following weeks.

Once students are in correct courses the next challenge is to ensure that subjects are structured correctly and that every opportunity to succeed is offered. Every learning area should be able to cater for every student at every level.

Actions: Course confirmation week (Deans/HOLAs)

- Ensure students are placed into appropriate courses. Students that have achieved a good level 2 qualification and are unsure of their future should be directed into UE approved subjects
- Students should not be allowed to 'drop' a subject
- Students that have already achieved level 2 should not be placed back in further level 2 courses
- HOLAs need to be flexible with their pre-requisites

Other actions:

- As part of learning Area reports I would like all teachers to report back on the achievement target of 80% of all students achieving 14 or more credits
- I will meet with every HOLA early in term 1 to interrogate and discuss the data of each and every course. To be reviewed urgently by learning areas:
 - Review all standards.
 - Poor performing standards need to urgently be replaced or assessments altered to better suit the needs of the students.
 - Poor performing subjects need urgent review
- Teachers need to urgently differentiate assessments and standards to cater for the range of ability levels within a class, particularly with smaller senior cohorts and combined classes.
- Review Tourism programmes/providers/standards to incorporate adventure and Maori tourism

Other considerations:

- We will be closely monitoring our timetable changes and new Puna Ako programme in terms of instilling a culture of academic success at the school.
- Summer school/catch up school to continue in 2021. Many students that have not achieved 80 credits often do need extra time, space and encouragement to succeed.
- A new data monitoring group has been established.
- We need to continue to ensure class learning time is protected as much as possible. This was a positive impact from Covid-19.
- Changes have been made to the year 13 contract to reflect the positive impact of Covid-19 on ensuring students were in class.

SUCCESS

To ensure that all students leave Nayland College with an individualised qualification appropriate for their next learning steps.

Te Kāhui Ako o Ōmaio ki Tāhunanui theme: **Developing cultures of agency.**

Annual objectives

- 1.1 That students are more aware of their own learning and progression through the curriculum
- 1.2 That course construction and delivery maximises opportunities for students to achieve
- 1.3 That academic mentoring processes strengthen learning relationships across the school



Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Meet with HOLA's individually to interrogate course data, particularly around UE and level 3 courses	Early Term 1, 2020	DWN and line leader	All courses will be designed and structured appropriate to the learning needs of students	Course data interrogation meetings with HOLAs were delayed until T3 due to Covid however Learning Areas were strongly focussed on academic achievement and individual student tracking happened throughout the year.
Celebrate academic success and students demonstrating high expectations	Throughout 2020	SLT/all staff	Academic success is valued and visible at the school	EME Awards were held on 27 Feb where student badges were awarded for merit and excellence endorsement recipients. Principal letters around positive attendance and achievement were sent out. Hua rewards and certificates were given out in assemblies and praise postcards were regularly sent home celebrating student achievement. There was a focus on success through SOAR in T3 and end of year prizegiving celebrations went ahead as usual.
Communication expectations around student progress are clearly defined to teachers	Throughout 2020	SLT	Parents are more informed and involved in students learning	Staff were reminded of communication expectations early in T1 during staff briefing. In particular staff were reminded to contact home when assessments not completed. Fortnightly credit updates were sent to both students and parents to communicate progress and achievement.
'Catch up school' is extended to ensure the best possible learning outcomes for targeted learners	Term 1, 2020	Deans, House Tutors	Targeted learners are more likely to achieve academic success	'Catch up school' was implemented and used well in both T2 and T3 to continue to support targeted learners. 'Summer school' also took place to provide additional support and opportunity for students to catch up where necessary.
A new student academic monitoring system will be trialled using 'My Mahi' as a student driven academic mentoring and goal setting platform	Throughout 2020	SLT/all staff	SLT and staff are more informed on student progress	While the introduction and roll out of MyMahi was disrupted due to Covid-19 and some minor technical glitches in app, PLD for staff was ongoing. Y10 used MyMahi more extensively than others year levels and the intention is to relaunch MyMahi early 2021 through Puna Ako.
Review subject choice processes to ensure that they are accurate and meet individual learning pathways	Term 1, 2020	HCN	Student subject choices are appropriate for their learning pathways	Careers/pathways staff interviewed all Y11 students in T3 regarding subject selection. MyMahi was used to support career choices. Additional pastoral support was also provided for Y11 through careers/pathways staff in T3.
Through scheduling ensure that classroom time is 'protected' as much as possible	Throughout 2020	JTD	Less disruption to classroom learning	Covid restrictions early in the year condensed many calendared events into T3 although a number of cancellations helped ensure that classroom time was maximised where possible.

Strategies for improving literacy and achievement are shared, adapted and trialled through learning areas.	T3,4.	JTD, LMY	Priority learners have improved literacy levels	Literacy strategies were widely used in the in English learning area.
The writing learning progression tool continues to be promoted across a wide range of learning areas in the junior school	Throughout 2020	DWN, LMY, JTD	A more consistent approach to teaching writing is adopted	The writing learning progression tool was used widely within the English learning area. A writing rubric will be 'SOLOised' for 2021.
Junior curriculum progression framework will be introduced across learning areas	End of Term 2	JTD, HOLAs	At least one learning progression framework is implemented per junior course	Our junior curriculum review incorporated this into the timeline. ImpactED were contracted to support this process. CoP PLD also supported.
The SOLO learning taxonomy/framework is introduced on a trial basis for those staff and learning areas ready to engage with this tool.	Ongoing	SLT, CGT	A number of key staff know and use the SOLO taxonomy in their teaching and learning programmes	Our junior curriculum review incorporated this into the timeline. Some learning areas have already been operating in this way. ImpactE provided support for this process.
A holistic data monitoring team is re-established, looking at key trends across the school and ensuring timely interventions for target learners	Term 1	Data Team, DWN	Learning data is interrogated, ensuring timely interventions and ultimately more success for target learners	BCD was appointed to a Nayland College Data Monitoring position in T3. He also attended Kahui Ako Data team meetings. Some work was already progressed in this area through reporting.
Our ESOL learners and new learners to the school are monitored closely throughout the year	Ongoing	SHH, Data Team	ESOL learners and students joining throughout the year are supported in their learning journey.	SHH worked closely with these learners throughout the year.

OPPORTUNITY

That a wide range of authentic educational opportunities, both within and extra to the curriculum, empower all learners to achieve.

Te Kāhui Ako o Ōmaio ki Tāhunanui theme: **Developing a local curriculum.**

Annual objectives

- 2.1 Place and culturally responsive pedagogies are developed in conjunction with Broadgreen Intermediate School and Ngāti Koata, leading to a more integrated, relevant and meaningful curriculum in the junior school
- 2.2 That our junior curriculum is reviewed to ensure smooth transitions and clear links across and within learning areas
- 2.3 That staff know and understand the new National Certificate of Educational Achievement framework



Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
A more integrated junior curriculum is developed for implementation in 2021	2021	SLT HOLAs	A more integrated, relevant and meaningful curriculum is implemented in the junior school	The new junior curriculum proposal was presented to staff and BOT in June. Staff submitted junior module proposals for approval and further planning. Successful modules went live for junior subject selection providing students with a range of new and exciting option modules. See link here
Place and culturally responsive pedagogies are implemented through the Teacher-led Innovation Project with Broadgreen Intermediate School and Ngāti Koata iwi	Terms 1-2	JTD, DML	A more integrated, relevant and meaningful curriculum is implemented in the junior school	This work was ongoing throughout 2020. Hui Taurima student leaders spent three days with Ngati Koata iwi learning history and stories related to our region. These leaders also worked towards upskilling new students to join the group.
Ko wai Tatou is further developed in conjunction with the TLiF project and curriculum review	Term 1	HCN, HOLAs	A more integrated, relevant and meaningful curriculum is implemented in the junior school	This was completed as per our intentions. While full evaluation was not possible due to Covid, the TLIF group did some investigation of outcomes.
Enrolment processes and events are reviewed to ensure a smooth and cohesive pre-enrolment period for year 8 students	Term 1	SLT, KSD	Student transition into Nayland College is smoother for students	Following the review, changes were made and implemented. We held successful Open Evening tours and 'Buddy Teacher' school visits for Y8 students.
That changes made to the senior curriculum continue to be reviewed and developed to ensure a pathway for every student	On-going	SLT	Curriculum changes are implemented over the coming years that ensure a pathway is available for every student at the school	Some changes were made to the selection process and three new courses were added to senior subject selection. Deans worked through selection choices to ensure students were on correct pathways. Individual meetings were held with Y11 students.
That teachers are upskilled in the processes and standards for the new iteration of NCEA from 2022 onwards	On-going	SLT, HCN HOLAs	That staff are aware of new NCEA processes, systems and standards	The first teacher only day around the NCEA processes was held in November after the scheduled date in August was delayed due to Covid.
Continue to promote the accolade system to celebrate success across a wide range of school activities	Throughout 2020	SOAR Team, SLT	That students are proud of their achievements	Academic badges were distributed at EME awards and a large amount of praise postcards were issued. The lack of assemblies as a result of Covid compromised our ability to celebrate student success however later in the year a dance showcase, cultural week and Nayland's Got Talent were all held giving students the opportunity to express and celebrate diversity and creativity.

AKO

Reduce disparity through ensuring teachers know and use the 'Relationship-based Teaching Profile'.

Te Kāhui Ako o Ōmaio ki Tāhunanui theme: **Sharing of best practice.**

Annual objectives

- 3.1 Ensure staff know and use strategies from the 'relationship-based teacher (RbL) profile' in everyday practice
- 3.2 Teachers know and use a range of blended learning strategies to implement part 2 of the RbL profile.
- 3.3 Continue to grow the Learning Hub as a safe and accessible learning space
- 3.4 To develop and maintain learning programmes in partnership with our iwi, hapū and whānau that reflect New Zealand's cultural diversity and, in particular, the unique position of Māori as tangata whenua.



Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Continue to embed the Ako Tikanga PLD programme focused on the Relationship Based Learning profile (linked with the Kahui Ako)	On-going	JTD CLR Inquiry Support Team	All staff are using Ako Tikanga strategies to improve learning outcomes for students	RbL observations continued throughout the year and new coaches were trained.
Re-brand Co-construction Meetings as Professional Learning Groups to track and monitor target learners and promote learning strategies	Term 2	IST	Teachers are sharing strategies to engage and assist target learners to achieve	PLGs were started and worked successfully to monitor target learners and promote learning strategies.
Review teacher inquiry processes with a view to ensuring they are an effective use of limited teacher time	Term 1	SLT	Teacher inquiry processes contribute to an increase in student achievement	The new process through the Teaching Council was established. Appraisal for 2020 was based on participation in PLGs and observation.
Impact Coaches observe teachers in their learning spaces and carry out coaching conversations	Ongoing	Impact Coaches	Staff feel supported and empowered to develop and share effective teaching and learning strategies	All new staff worked with impact coaches undergoing observation and participating in coaching conversations. SLT carried out walkthroughs and HOLA observations continued.
Continue to review the 'Bring your own device' (BYOD) roadmap and learning strategies	Ongoing	GBD, DWN	BYOD strategies are widely implemented	The review of BYOD was ongoing throughout 2020 and all students have been encouraged to bring a device in 2021.
Integrate blended learning strategies into all school PLD processes	Ongoing	Staff leading PLD	Blended learning strategies are integrated into school PLD processes	Microsoft Teams were used effectively to integrate blended learning strategies into all school PLD processes. A new dashboard was developed through PC Media.
BYOD staff workshops to be held throughout the year	Ongoing	BLT	Staff have the skills required to successfully implement BYOD in the classroom	BYOD staff workshops were held in T1 and T3.
Blended learning strategy reviewed, explicitly linking with the school 'Ako Tikanga' PLD programme	Term 2	GBD, DWN, BLT	An integrated e-learning strategy is implemented that explicitly links with the school PLD programme for staff	All PLD was linked through MS Teams.
A function is held to celebrate Māori succeeding as Māori	Term 2	DWN, JTD, CNE, MPY	Māori student success is acknowledged in an appropriate context resulting in students feeling valued and supported in the learning process	This did not take place in 2020 due to Covid disruptions.

A runanga group is formed to consult and engage with Maori parents.	Term 2	JTD, CNE, DWN	Whanau are included in the learning process	A whanau meeting was held in T4.
Te Reo and Tikanga PLD is offered to all staff	All year	CLR	Staff are learning and using Te Reo and appropriate Tikanga in their everyday practice	Te Reo and Tikanga PLD was held throughout the year.
Stronger links with our iwi continue to be developed	Ongoing	JTD, DWN	School plans are developed within a culturally responsive context with input from Ngati Koata and other iwi when appropriate	Deputy Principal went on waka haerenga with Ngati Koata and provided feedback to SLT and wider staff.
Continue to develop common tikanga protocols across the school	Ongoing	JTD	The school community is using appropriate tikanga	Waiata & Karakia booklet completed and distributed. Tikanga protocol booklet was initiated and continues to be worked on.
Investigate the possibility of a school whare/cultural centre	Term 2	DWN, TOY, JTD, BOT, Runanga group	Planning for a school whare is instigated	Planning was ongoing in amongst other property developments. A temporary solution is planned, incorporating a new whare wananga into the block 3 redesign.
Whakairo commissioned for the front entrance of the school	Term 1	JTD, DWN, BOT	A whakairo is commissioned for the front of the school	The design and creation of a whakairo continued to be a work in progress throughout the year amongst other property developments.
Continue to grow the Learning Hub as a safe and accessible learning space	Ongoing	HCN, TOY	The Learning Hub is embedded as a vital resource in the Nayland College learning framework	Groups successfully utilised the learning hub space.
That active pedagogies are shared and implemented across learning areas	Throughout 2020	Active Pedagogies Team, JTD	Students are more engaged in the learning process	Active pedagogies were shared during Staff Only Days and at staff briefings.

RESPECT

To develop a caring, inclusive learning community through consistent use of the PB4L-SW framework.

Te Kāhui Ako o Ōmaio ki Tāhunanui theme: **Promoting wellbeing for all.**

Annual objectives

- 4.1 Establish a Learning Area Tier 1 PB4L advocate team
- 4.2 Promote positive student behaviour through explicit teaching of the SOAR values
- 4.3 Establish a peer support programme
- 4.4 Investigate options to further cater for at-risk students on campus



Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
SOAR Advocate Team (LASAs) is established in order to promote understanding and use of school Positive Behaviour for Learning strategies	Term 1	TOY, BGS	Teachers better understand SOAR processes and systems	The LASA team was established, meeting and planning regularly throughout the year. LASAs worked with their learning areas on the 'ABC' plan. LASAs also sought feedback from staff regarding the clarity of the withdrawal process.
SOAR PLD programme is established, incorporating strategies for teachers on how to have positive and restorative conversations and how to respond to unproductive behaviours	One session per term	SOAR team	Teachers are using appropriate language to recognise good behaviour	SOAR PLD was held at the start of the year and subsequently put on hold due to Covid 19. The need for a reset 2021 was identified with restorative practices incorporated. A 'Reflection Room' was created along with associated processes which assisted in addressing unproductive behaviours.
Establish a peer support programme to develop relationships and links between junior and senior students	Term 1	AST, TOY, SLT	Year 9 students feel supported by peers in their transition into college life	The peer support programme ran successfully throughout 2020. A review of this programme also took place with some changes planned for 2021.
Strengthen the required systems and data processes to support Tier 2 interventions	Throughout 2020	SOAR Team, CWN	Tier 2 systems embedded and ongoing	Data management was reviewed with changes planned for 2021. Additional support for Tier 2 interventions were added in T3 and T4: <ul style="list-style-type: none"> • Reflection room • Social worker • Additional counsellor • Additional Dean • Additional DP
Strengthen the link between PB4L and the Ako Tikanga PLD Strategy	End of year	SOAR Team SCT	An understanding by staff that PB4L is an integral part of all school wide initiatives.	This was strengthened at the start of the year with the LASAs involved to ensure a SOAR lens was put over the PLD programme.
Strengthen staff understanding of the SOAR PB4L through whole school PLD	Term 1	SOAR Team, HCN, TOY, BGS	Regular and effective teaching of SOAR behaviours and expectations are visible	Held throughout the year.
Research options to reduce stand downs and suspensions of 'tier 3' students	Term 2	TOY, DWN, HCN	Effective processes are in place to ensure all students remain engaged in education	Research into ways to reduce standdowns and suspensions was ongoing throughout the year and built into curriculum review processes. Reflection Room created as one strategy with further solutions being explored for 2021.

Kiwisport

- Kiwisport is a Government funded initiative to support students' participation in organised sport.
- Kiwisport funding received in 2020 was \$30,108.64 (exc GST).
- This funding was spent on the employment of a Sports Director for 40 hours per week and a Sports Coordinator for 25 hours per week for 40 weeks, made possible by a top up from Nayland College of \$65,391.36

Sports Data

Percentage of students participating in sport								
All Students			Boys			Girls		
2018	2019	2020	2018	2019	2020	2018	2019	2020
33%	39%	39%	33%	35%	37%	33%	42%	41%

	2018	2019	2020
% of teachers involved in sport (coaching or managing)	23%	25%	24%
% of teachers coaching sport	16%	19%	16%





**NAYLAND
COLLEGE**



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 **Microsoft**

Showcase School

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NAYLAND COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Nayland College (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the Statement of Financial Position as at 31 December 2020, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; 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 2021 This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the variance of analysis and the kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand