



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	293
Principal:	Daniel Wilson
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NAYLAND COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Nayland College

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Rachel Robinson

Full Name of Presiding Member

RRobinson

[RRobinson \(Aug 29, 2024 11:44 GMT+12\)](#)

Signature of Presiding Member

29/08/2024

Date:

Hannah Banks

Full Name of Principal

H.Banks

Signature of Principal

29/08/2024

Date:

Nayland College

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Rachel Robinson	Presiding Member	Elected	Jun 2025
Daniel Wilson	Principal	ex Officio	
Hannah Banks	Associate Principal	ex Officio	
Isaac Carnegie	Parent Representative	Elected	Dec 2026
Glen Heke	Parent Representative	Elected	June 2025
Diane Strong	Parent Representative	Elected	June 2025
Lee Corlett	Parent Representative	Elected	Feb 2023
Ross Gerritson	Staff Representative	Elected	June 2025
Zachary Leighton	Student Representative	Elected	Sep 2023
Finn Kerby-Pinguet	Student Representative	Elected	June 2024
Maxine Noar	Parent Representative	Elected	Dec 2026
Jodie Colvin	Parent Representative	Co-Opted	June 2025
In Attendance: Kathy Sherwood	Secretary		

Nayland College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	19,488,042	16,974,833	17,926,975
Locally Raised Funds	3	2,266,004	1,217,557	834,692
Interest Income		201,361	25,000	43,267
Gain on Sale of Property, Plant and Equipment		22,499	-	-
Total Revenue		21,977,906	18,217,390	18,804,934
Expenses				
Locally Raised Funds	3	1,535,786	843,121	588,456
Learning Resources	4	15,931,383	14,371,214	14,558,411
Administration	5	720,702	595,408	641,698
Interest		9,520	18,999	10,791
Property	6	3,306,696	2,423,148	2,769,720
Loss on Disposal of Property, Plant and Equipment		3,451	-	-
Total Expense		21,507,538	18,251,890	18,569,076
Net Surplus / (Deficit) for the year		470,368	(34,500)	235,858
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		470,368	(34,500)	235,858

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,678,128	2,678,128	2,442,270
Total comprehensive revenue and expense for the year		470,368	(34,500)	235,858
Contribution - Furniture and Equipment Grant		92,753	-	-
Equity at 31 December		3,241,249	2,643,628	2,678,128
Accumulated comprehensive revenue and expense		3,241,249	2,643,628	2,678,128
Equity at 31 December		3,241,249	2,643,628	2,678,128

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	1,561,658	999,735	975,067
Accounts Receivable	8	1,025,254	926,585	926,585
GST Receivable		42,975	98,489	98,489
Prepayments		55,481	74,281	74,281
Investments	9	2,000,000	3,008,000	3,008,000
Funds Receivable for Capital Works Projects	17	9,211	2,888	2,888
		<u>4,694,579</u>	<u>5,109,978</u>	<u>5,085,310</u>
Current Liabilities				
Accounts Payable	11	1,538,765	1,688,209	1,688,209
Revenue Received in Advance	12	1,315,812	1,265,917	1,265,917
Provision for Cyclical Maintenance	13	18,896	18,896	13,396
Painting Contract Liability	14	-	-	42,866
Finance Lease Liability	15	54,399	24,431	56,531
Funds held in Trust	16	524,544	523,407	523,407
Funds held for Capital Works Projects	17	116,868	256,398	256,398
Funds Held on Behalf of the COL Cluster	19	-	29,877	29,877
		<u>3,569,284</u>	<u>3,807,135</u>	<u>3,876,601</u>
Working Capital Surplus		1,125,295	1,302,843	1,208,709
Non-current Assets				
Investments	9	508,000	-	-
Property, Plant and Equipment	10	2,124,511	1,685,665	1,880,022
		<u>2,632,511</u>	<u>1,685,665</u>	<u>1,880,022</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	349,865	317,599	383,322
Finance Lease Liability	15	158,692	19,281	19,281
Funds held in Trust	16	8,000	8,000	8,000
		<u>516,557</u>	<u>344,880</u>	<u>410,603</u>
Net Assets		<u>3,241,249</u>	<u>2,643,628</u>	<u>2,678,128</u>
Equity		<u>3,241,249</u>	<u>2,643,628</u>	<u>2,678,128</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		6,827,233	6,595,471	7,012,237
Locally Raised Funds		649,651	353,558	612,435
International Students		1,554,570	863,999	725,804
Goods and Services Tax (net)		55,514	-	(47,316)
Payments to Employees		(2,703,789)	(2,627,603)	(2,620,488)
Payments to Suppliers		(5,917,762)	(4,896,148)	(4,118,292)
Interest Paid		(9,520)	(18,999)	-
Interest Received		200,257	25,000	39,797
Net cash from Operating Activities		656,154	295,278	1,604,177
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		22,499	-	-
Purchase of Property Plant & Equipment		(409,331)	(195,644)	(360,071)
Purchase of Investments		500,000	-	(1,000,000)
Net cash from/(to) Investing Activities		113,168	(195,644)	(1,360,071)
Cash flows from Financing Activities				
Furniture and Equipment Grant		92,753	-	-
Finance Lease Payments		(39,548)	(32,100)	(52,445)
Painting Contract Payments		(61,343)	(42,866)	(34,389)
Funds Administered on Behalf of Other Parties		(174,593)	-	101,681
Net cash (to)/from Financing Activities		(182,731)	(74,966)	14,847
Net increase in cash and cash equivalents		586,591	24,668	258,953
Cash and cash equivalents at the beginning of the year	7	975,067	975,067	716,114
Cash and cash equivalents at the end of the year	7	1,561,658	999,735	975,067

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 2023

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 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 statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 24b.

Recognition of grants

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

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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

1.8. 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.

1.9. 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 funded by the Board to buildings owned by the Crown or directly by the board 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	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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

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

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

1.14. Funds Held in Trust

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

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

1.15. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. Shared Funds

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

1.17. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. Financial Instruments

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

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

1.19. 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.

1.20. Budget Figures

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

1.21. Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	6,592,530	6,416,736	6,658,631
Teachers' Salaries Grants	10,289,484	8,922,766	9,175,616
Use of Land and Buildings Grants	2,370,128	1,500,000	1,854,419
Other Government Grants	235,900	135,331	238,309
	<u>19,488,042</u>	<u>16,974,833</u>	<u>17,926,975</u>

The School has opted in to the donations scheme for this year. Total amount received was \$169,339 (2022: \$215,700).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	104,715	61,500	100,321
Curriculum related Activities - Purchase of goods and services	53,601	25,500	39,473
Fees for Extra Curricular Activities	316,062	151,599	149,622
Trading	45,968	29,499	32,265
Fundraising & Community Grants	520	-	1,607
Other Revenue	190,323	85,460	284,346
International Student Fees	1,554,815	863,999	227,058
	<u>2,266,004</u>	<u>1,217,557</u>	<u>834,692</u>
Expenses			
Extra Curricular Activities Costs	520,195	266,422	323,056
Trading	16,070	14,500	12,920
International Student - Employee Benefit - Salaries	92,355	50,000	58,289
International Student - Other Expenses	907,166	512,199	194,191
	<u>1,535,786</u>	<u>843,121</u>	<u>588,456</u>
<i>Surplus for the year Locally raised funds</i>	<u>730,218</u>	<u>374,436</u>	<u>246,236</u>

During the year the School hosted 46 International student (2022:6)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	422,401	382,776	449,595
Equipment Repairs	35,137	42,060	34,795
Information and Communication Technology	184,970	155,750	173,862
Library Resources	4,164	4,200	4,150
Employee Benefits - Salaries	12,891,538	11,074,966	11,426,450
Resources /Attached Teacher Costs	1,972,967	2,239,164	2,084,254
Depreciation	367,259	414,999	341,139
Staff Development	52,947	57,299	44,166
	<u>15,931,383</u>	<u>14,371,214</u>	<u>14,558,411</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,813	15,000	9,528
Board Fees	5,070	5,500	4,860
Board Expenses	47,794	36,500	11,589
Communication	17,380	19,200	13,881
Consumables	97,631	76,009	73,821
Legal Fees	2,925	-	989
Other	214,607	165,000	163,925
Employee Benefits - Salaries	285,654	246,999	329,922
Insurance	33,389	25,000	27,111
Service Providers, Contractors and Consultancy	6,439	6,200	6,072
	<u>720,702</u>	<u>595,408</u>	<u>641,698</u>

6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	41,676	37,750	38,626
Consultancy and Contract Services	191,824	199,999	187,973
Cyclical Maintenance Provision	113,455	69,999	111,151
Adjustment to the Provision- Other Adjustments	(11,190)	-	-
Grounds	55,251	33,400	57,679
Heat, Light and Water	196,981	291,500	200,627
Rates	8,114	6,500	11,064
Repairs and Maintenance	188,729	143,000	168,763
Use of Land and Buildings	2,370,128	1,500,000	1,854,419
Security	9,610	6,000	9,805
Employee Benefits - Salaries	142,118	135,000	129,613
	<u>3,306,696</u>	<u>2,423,148</u>	<u>2,769,720</u>

The Use of Land and Buildings figure represents 5% 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.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,561,658	999,735	975,067
Cash and Cash Equivalents for Statement of Cash Flows	<u>1,561,658</u>	<u>999,735</u>	<u>975,067</u>

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

Of the \$1,561,658 Cash and Cash Equivalents, \$116,868 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned School buildings.

Of the \$1,561,658 Cash and Cash Equivalents, \$757,988 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	86,171	45,931	45,931
Receivables from the Ministry of Education	74,315	13,106	13,106
Interest Receivable	6,718	5,614	5,614
Banking Staffing Underuse	-	43,404	43,404
Teacher Salaries Grant Receivable	858,050	818,530	818,530
	<u>1,025,254</u>	<u>926,585</u>	<u>926,585</u>
Receivables from Exchange Transactions	92,889	51,545	51,545
Receivables from Non-Exchange Transactions	932,365	875,040	875,040
	<u>1,025,254</u>	<u>926,585</u>	<u>926,585</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,000,000	3,008,000	3,008,000
Non-current Asset			
Long-term Bank Deposits	508,000	-	-
Total Investments	<u>2,508,000</u>	<u>3,008,000</u>	<u>3,008,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Building Improvements	611,207	-	-	-	(42,523)	568,684
Furniture and Equipment	772,471	270,275	(5,568)	-	(111,347)	925,831
Information and Communication Technology	292,954	134,441	-	-	(129,982)	297,413
Motor Vehicles	122,863	-	(5,537)	-	(18,302)	99,024
Leased Assets	62,645	216,006	(10,138)	-	(63,015)	205,498
Library Resources	17,882	12,269	-	-	(2,090)	28,061
Balance at 31 December 2023	1,880,022	632,991	(21,243)	-	(367,259)	2,124,511

The net carrying value of equipment held under a finance lease is \$205,498 (2022: \$62,645)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	921,221	(352,537)	568,684	921,221	(310,014)	611,207
Furniture and Equipment	2,055,261	(1,129,430)	925,831	1,823,677	(1,051,206)	772,471
Information and Communication Technology	1,080,228	(782,815)	297,413	945,787	(652,833)	292,954
Motor Vehicles	232,120	(133,096)	99,024	241,677	(118,814)	122,863
Leased Assets	375,767	(170,269)	205,498	281,434	(218,789)	62,645
Library Resources	369,474	(341,413)	28,061	357,205	(339,323)	17,882
Balance at 31 December	5,034,071	(2,909,560)	2,124,511	4,571,001	(2,690,979)	1,880,022

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	149,231	566,660	566,660
Accruals	24,641	190,298	190,298
Banking Staffing Overuse	296,939	-	-
Employee Entitlements - Salaries	1,031,996	900,607	900,607
Employee Entitlements - Leave Accrual	35,958	30,644	30,644
	1,538,765	1,688,209	1,688,209
Payables for Exchange Transactions	1,538,765	1,688,209	1,688,209
	1,538,765	1,688,209	1,688,209

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	757,988	686,550	686,550
International Student Fees in Advance	523,148	523,393	523,393
Other Revenue in Advance	34,676	55,974	55,974
	1,315,812	1,265,917	1,265,917

13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	396,718	396,718	304,044
Increase to the Provision During the Year	113,455	69,999	72,304
Other Adjustments	(11,190)	-	38,847
Use of the Provision During the Year	(130,222)	(130,222)	(18,477)
Provision at the End of the Year	<u>368,761</u>	<u>336,495</u>	<u>396,718</u>
Cyclical Maintenance - Current	18,896	18,896	13,396
Cyclical Maintenance - Non current	349,865	317,599	383,322
	<u>368,761</u>	<u>336,495</u>	<u>396,718</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Painting Contract Liability

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Due within one year	-	-	42,866
	<u>-</u>	<u>-</u>	<u>42,866</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.

15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	66,978	29,162	61,262
Later than One Year and no Later than Five Years	182,167	20,226	20,226
Future Finance Charges	(36,054)	(5,676)	(5,676)
	<u>213,091</u>	<u>43,712</u>	<u>75,812</u>
Represented by:			
Finance lease liability - Current	54,399	24,431	56,531
Finance lease liability - Non current	158,692	19,281	19,281
	<u>213,091</u>	<u>43,712</u>	<u>75,812</u>

16. Funds Held in Trust

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	524,544	523,407	523,407
Funds Held in Trust on Behalf of Third Parties - Non current	8,000	8,000	8,000
	<u>532,544</u>	<u>531,407</u>	<u>531,407</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.

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Fire & Security Upgrade- 212589	10,364	64,516	(74,880)	-	-
Block 3(D Block) Renovation - 219053	12,656	293,253	(305,909)	-	-
Heat Pump Installation	600	-	(600)	-	-
Electrical Infrastructure Assessment - 227009	62,375	-	(39,288)	-	23,087
Block 1 & PAC - 227012	23,954	19,975	(43,929)	-	-
School wide Roofing Project	101,133	-	(26,977)	-	74,156
Gym WeatherTightness	14,704	-	(23,915)	-	(9,211)
Water Pumps & Heating Upgrade	(2,888)	-	2,888	-	-
Library Weathertightness -212543	30,612	30,493	(61,105)	-	-
Electrical Infrastructure Assessment - 227009	-	20,000	(375)	-	19,625
Lightning Strike Reimbursement - 242417	-	4,635	(4,635)	-	-
Totals	253,510	432,872	(578,725)	-	107,657

Represented by:

Funds Held on Behalf of the Ministry of Education	116,868
Funds Receivable from the Ministry of Education	(9,211)

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Fire & Security Upgrade- 212589	9,270	140,629	(139,535)	-	10,364
Block 3(D Block) Renovation - 219053	306,456	3,513,835	(3,807,635)	-	12,656
Heat Pump Installation	600	-	-	-	600
Special Needs Project	66,255	-	(3,880)	-	62,375
Block 1 & PAC - 227012	234,345	465,485	(675,876)	-	23,954
School wide Roofing Project	126,931	456,367	(482,165)	-	101,133
Gym WeatherTightness	40,524	-	(25,820)	-	14,704
Water Pumps & Heating Upgrade	(2,888)	-	-	-	(2,888)
Library Weathertightness -212543	29,707	102,235	(101,330)	-	30,612
Totals	811,200	4,678,551	(5,236,241)	-	253,510

Represented by:

Funds Held on Behalf of the Ministry of Education	256,398
Funds Receivable from the Ministry of Education	(2,888)

18. 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.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	-	-	7,814
Funds Spent on Behalf of the Cluster	-	-	(7,814)
Funds Held at Year End	-	-	-

19. Funds Held on Behalf of the COL Cluster

Nayland College was the lead school and holds funds on behalf of the COL cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	29,877	29,877	9,424
Funds Received from Cluster Members	-	-	-
Funds Received from Ministry of Education	24,811	-	194,139
Funds Spent on Behalf of the Cluster	(54,688)	-	(173,686)
Funds Held at Year End	-	29,877	29,877

20. 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.

21. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,070	4,860
<i>Leadership Team</i>		
Remuneration	990,464	902,810
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>995,534</u>	<u>907,670</u>

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

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260 - 270	250 - 260
Benefits and Other Emoluments	7 - 8	7 - 8
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	2023	2022
\$000	FTE Number	FTE Number
100 - 110	25.00	10.00
110 - 120	13.00	11.00
120 - 130	11.00	2.00
130 - 140	1.00	3.00
140 - 150	1.00	-
190 - 200	1.00	-
	<u>52.00</u>	<u>26.00</u>

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

22. 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:

	2023	2022
	Actual	Actual
	\$	\$
Total	-	-
Number of People	-	-

23. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$160,608 (2022:\$253,510) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Special Needs Project	178,434	137,504	40,930
School wide Roofing Project	628,991	572,526	56,465
Electrical Infrastructure Assessment - 227009	63,588	375	63,213
Total	871,013	710,405	160,608

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

25. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,561,658	999,735	975,067
Receivables	1,025,254	926,585	926,585
Investments - Term Deposits	2,508,000	3,008,000	3,008,000
Total Financial assets measured at amortised cost	<u>5,094,912</u>	<u>4,934,320</u>	<u>4,909,652</u>

Financial liabilities measured at amortised cost

Payables	1,538,765	1,688,209	1,688,209
Finance Leases	213,091	43,712	75,812
Painting Contract Liability	-	-	42,866
Total Financial liabilities measured at amortised Cost	<u>1,751,856</u>	<u>1,731,921</u>	<u>1,806,887</u>

26. Events After Balance Date

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

27. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

To the readers of Nayland College's financial statements for the year ended 31 December 2023

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 New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 29 August 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 2, including the Statement of Variance, Te Ao Maori and Equal Employment, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

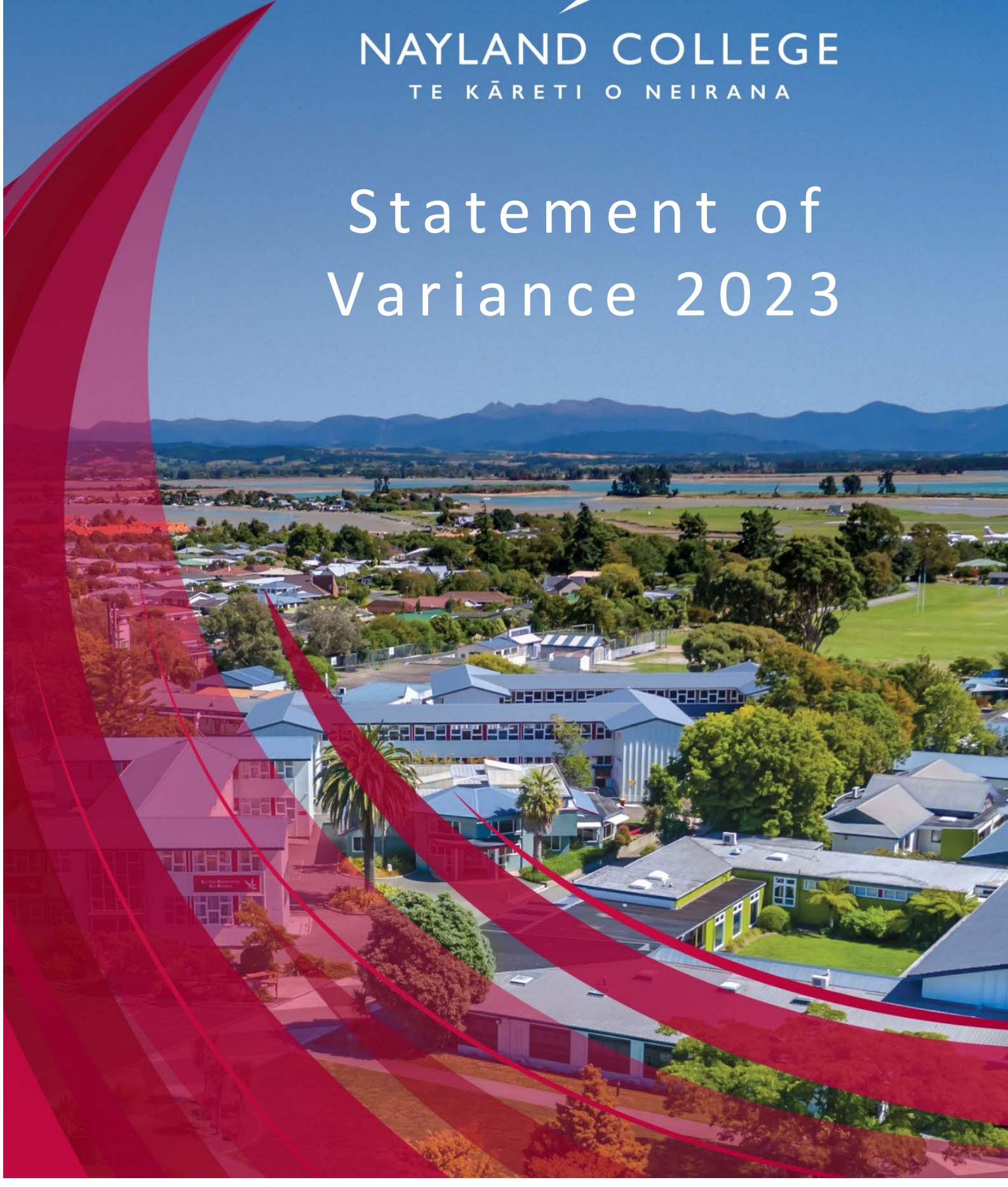


Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand



NAYLAND COLLEGE
TE KĀRETI O NEIRANA

Statement of Variance 2023



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School Population

2023

The school roll as of 1 March 2023 consisted of:							
Year	Male	Female	Another gender / Not stated	Secondary Tertiary Pathway Students	Alternative Education (Youth Nelson)	International	Total
Year 9	139	164	2		2	2	309
Year 10	156	144	4		6	1	311
Year 11	173	187	3	1.6		19	383.6
Year 12	118	121		26.4		15	270.4
Year 13	78	98.4	2	3.2		15	196.6
Total	664	714.4	11	31.2	8	52	1480.6
The school was open for 380 half days.							

Strategic Plan

Strategic Aims	Annual Objectives 2021	Annual Objectives 2022	Annual Objectives 2023
<p>SUCCESS</p> <p><i>To ensure that all students strive for personal success and leave Nayland College ready for their next steps in the world. (NELP 2.4, 3.6)</i></p>	<p>1.1 That students can track and interpret their own learning and progression through the curriculum</p> <p>1.2 That course construction and delivery maximises opportunities for students to achieve at endorsement and scholarship level</p> <p>1.3 That academic mentoring processes strengthen learning relationships to enable student success</p> <p>1.4 That staff are preparing for the new National Certificate of Educational Achievement framework to promote success</p> <p>1.5 Teachers are prepared and confident in using online teaching strategies, both within a blended and fully digital context</p>	<p>1.1 That students set their own educational and academic goals and take the necessary steps to achieve them.</p> <p>1.2 That course construction and delivery maximises opportunities for students to achieve at merit and excellence level and achieve scholarship level.</p> <p>1.3 That academic mentoring processes empower students to make independent choices about their learning.</p> <p>1.4 That staff are continuing to prepare for the new National Certificate of Educational Achievement framework to promote success.</p> <p>1.5 Teachers are prepared and confident in using online teaching strategies, both within a blended, hybrid and fully digital context.</p>	<p>1.1 That course construction and delivery maximises opportunities for students to achieve.</p> <p>1.2 That academic mentoring processes empower students to make independent choices about their learning.</p> <p>1.3 That staff are continuing to prepare for the new National Certificate of Educational Achievement framework to promote success.</p> <p>1.4 Students are well prepared to achieve success in literacy and numeracy standards.</p> <p>1.5 Staff are engaging with the curriculum refresh change process.</p>
<p>OPPORTUNITY</p> <p><i>A wide-range of authentic and culturally-rich opportunities both within and extra to the curriculum empower all learners to be treaty partners and global citizens. (NELP 1.2, 3.5, 4.7)</i></p>	<p>2.1 Place and culturally responsive pedagogies, in conjunction with Ngāti Koata, are embedded and shared across all learning areas</p> <p>2.2 That our new junior curriculum is implemented to ensure smooth transitions and clear links across and within learning areas</p> <p>2.3 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.</p>	<p>2.1 Place and culturally responsive pedagogies, in conjunction with Ngāti Koata and other mana whenua and local whānau, are embedded across all learning areas.</p> <p>2.2 That our new junior curriculum is embedded with smooth transitions and clear links across and within learning areas.</p> <p>2.3 To further development 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.</p> <p>2.4 To support engagement in global citizenship and sustainability.</p>	<p>2.1 Place and culturally responsive pedagogies, including Matauranga Māori, in conjunction with Ngati Koata, and other iwi, are embedded across all learning areas.</p> <p>2.2 That our new junior curriculum is embedded with smooth transitions and clear links across and within learning areas.</p> <p>2.3 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.</p> <p>2.4 To support engagement in global citizenship and sustainability.</p>
<p>AKO</p> <p><i>To inspire all learners through positive relationships and effective teaching and learning practices. (NELP 3.5)</i></p>	<p>3.1 Staff consistently apply strategies from the 'Nayland College Teacher (NCT) Profile' in everyday practice</p> <p>3.2 Strengthen learning support processes to provide safe and accessible learning to all students</p> <p>3.3 That the Puna Ako programme strengthens learning connections and academic mentoring relationships across the school</p>	<p>3.1 'Nayland College Teacher (NCT) Profile' practice is embedded in the culture of the school.</p> <p>3.2 Continue to strengthen learning support processes to provide safe and accessible learning to all students.</p> <p>3.3 Supplementary programmes strengthen learning connections and academic mentoring relationships across the school.</p> <p>3.4 Promote cultural-competency teaching and training for students and teachers.</p>	<p>3.1 'Nayland College Teacher (NCT) Profile' practice is embedded in the culture of the school.</p> <p>3.2 Continue to strengthen learning support processes to provide safe and accessible learning to all students.</p> <p>3.3 Supplementary programmes strengthen learning connections and academic mentoring relationships across the school.</p> <p>3.4 A Te Ao Māori class is established in Year 9.</p>
<p>RESPECT</p> <p><i>To develop an inclusive and equitable learning community through valuing and nurturing our hauora. (NELP 1.1, 2.3)</i></p>	<p>4.1 Reemphasise our school PB4L Tier One focus</p> <p>4.2 Promote positive student behaviour through explicit teaching of the SOAR values</p> <p>4.3 Strengthen the peer support programme</p> <p>4.4 Implement new processes to cater for at-risk students on campus</p>	<p>4.1 PB4L tiered framework used effectively across the school.</p> <p>4.2 Promote positive student behaviour through explicit teaching of the SOAR values and the use of restorative practices.</p> <p>4.3 Expand student leadership opportunities.</p> <p>4.4 Embed new processes to cater for at-risk students on campus.</p> <p>4.5 Implement new pastoral line leadership structure.</p>	<p>4.1 PB4L tiered framework used effectively across the school.</p> <p>4.2 Staff competently utilise restorative practice strategies within our SOAR values framework.</p> <p>4.3 Student leadership opportunities are expanded.</p> <p>4.4 Targeted learning programmes are strengthened to cater for diverse learning needs.</p> <p>4.5 A new waka structure is implemented.</p> <p>4.6 Student attendance is improved.</p>

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.

Notes:

'Working towards level 4' means working towards NZ curriculum level 4. This is the expected level for the end of year 9. Curriculum level 5 is the expected level for the end of year 10.

'Expected progress' is defined as moving one curriculum level in one year.

'Accelerated progress' is defined as moving more than one curriculum level in one year.

'Limited progress' is defined as moving less than one full curriculum level in one year.

Year 9 target learners working towards Level 4 upon entry to Nayland College (Literacy – Reading):

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	51	198	26%	5%	20%	75%
Māori	18	54	33%	0%	30%	70%
Asian	2	18	11%	0%	0%	100%
MELAA	5	8	63%	20%	20%	60%
Pasifika	7	13	54%	17%	33%	50%
Male	51	139	37%	11%	22%	67%
Female	34	158	22%	0%	21%	79%
Diverse	0	0	0	0	0	0

Year 9 target learners working towards Level 4 upon entry to Nayland College (Literacy – Writing):

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	51	198	26%	26%	26%	48%
Māori	18	54	33%	20%	30%	50%
Asian	2	18	11%	50%	0%	50%
MELAA	5	8	63%	20%	60%	20%
Pasifika	7	13	54%	50%	33%	17%
Male	51	139	37%	17%	37%	46%
Female	34	158	22%	40%	22%	38%
Diverse	0	0	0	0	0	0

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

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	51	198	26%	13%	38%	49%
Māori	18	54	33%	0%	88%	12%
Asian	2	18	11%	0%	0%	100%
MELAA	5	8	63%	0%	0%	100%
Pasifika	7	13	54%	0%	0%	100%
Male	51	139	37%	2%	48%	50%
Female	34	158	22%	16%	24%	60%
Diverse	0	0	0	0	0	0

Year 10 target learners working below expectation (Reading):

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	35	205	17%	5%	27%	68%
Māori	26	51	51%	8%	7%	84%
Pasifika	3	9	33%	50%	50%	0%
MELAA	3	4	75%	0%	77%	33%
Asian	2	14	14%	0%	50%	50%
Male	38	155	25%	0%	36%	64%
Female	31	130	24%	14%	18%	68%

Year 10 target learners working below expectation (Numeracy):

Ethnicity	Target Learners	Total Learners	% of Total	Accel. progress	Expected progress	Limited progress
NZ European	35	205	17%	14%	46%	40%
Māori	26	51	51%	4%	17%	79%
Pasifika	3	9	33%	0%	50%	50%
MELAA	3	4	75%	0%	33%	77%
Asian	2	14	14%	50%	0%	50%
Male	38	155	25%	5%	17%	78%
Female	31	130	24%	25%	15%	60%

Target 2: That 80% of year 11 students identified as 'at risk' of not achieving, gain level 1 in 2023.

Using year 10 tracking data we have identified a group of year 11 students who are at risk of not achieving level 1 in 2023:

Ethnicity	Target Learners	Total Learners	% of Total	Achieved L1	Did not achieve L1	% Achieved
NZ European	85	285	30%	54	31	66%
Māori	32	85	38%	13	19	40%
Pasifika	2	4	50%	2	0	100%
MELAA	4	8	50%	4	0	100%
Asian	5	27	19%	3	2	60%
Male	73	194	38%	38	35	52%
Female	55	216	25%	38	17	70%
Diverse						

Students that left school throughout the year, without Level 1:

Ethnicity	Left without attainment
NZ European	45
Māori	8
Asian	4
Pasifika	0
MELAA	2
Male	27
Female	34
Diverse	

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	59	421	14%	41	18	70%
Māori	22	73	30%	16	6	73%
Asian	2	31	6.5%	2	0	100%
Pasifika	1	7	14%	3	0	100%
MELAA	2	23	9%	2	0	100%
Male	45	245	18%	32	13	71%
Female	42	311	14%	30	12	72%
Diverse						

Target 4: Whole school NCEA targets as listed:

	Year 11	Year 12	Year 13	
	Level 1	Level 2	Level 3	UE
2018	73.3	80.6	68.2	34.9
2019	79.3	74.9	62.0	38.0
2020	74.7	89.0	75.6	58.0
2021	80.5	82.9	73.8	45.3
2022	75.6	87.0	73.7	44.0
2023 (target)	80.0	90.0	75.0	50.0
2023 (actual)	74.9	88.5	76.5	49.7

Literacy and Numeracy Common Assessment Activities

2023 Literacy and Numeracy Common Assessment Results

In 2023 we entered Year 10 students into the Literacy Reading, Literacy Writing and Numeracy Common Assessments (CAAs) if they met the recommended threshold (e-asttle measurement of 4P or higher). There were some exceptions made to this rule, particularly for the Numeracy CAA. This is reflected in the results. The Achieved and Not Achieved percentages represented below are only of students who were entered. Students who reach the threshold for entry are likely to achieve.

Percentage Entered is included to show the disparity in opportunity to access the test by demographic. Māori students are less likely to be at the threshold for entry by year 10 than non-Māori.

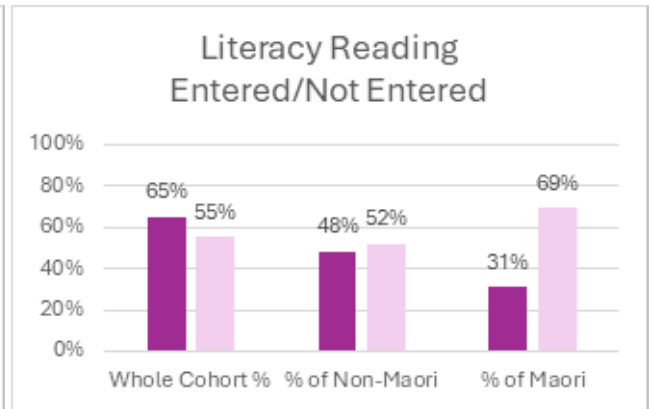
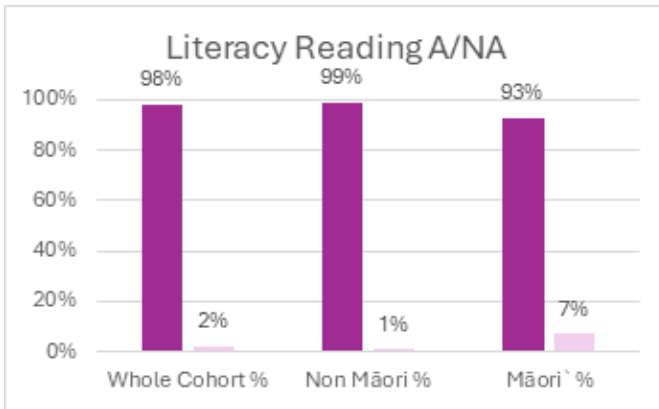
This data does not include international students or students from the Learning Support Centre (Special ed class).

In 2024 we are entering both year 10 and 11 students into the Literacy Reading, Literacy Writing and Numeracy CAAs if they meet the recommended threshold (e-asttle measurement of 4P or higher).



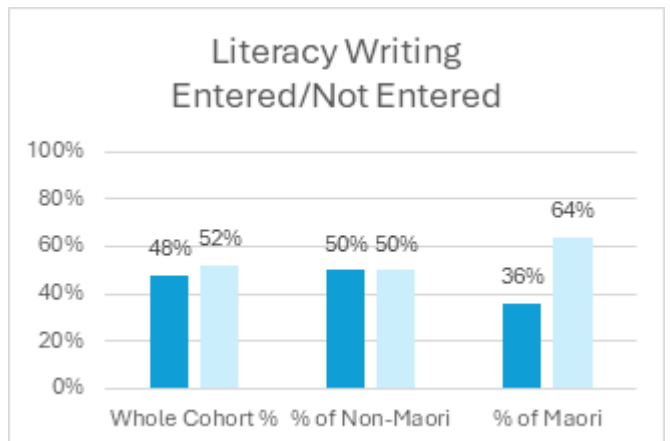
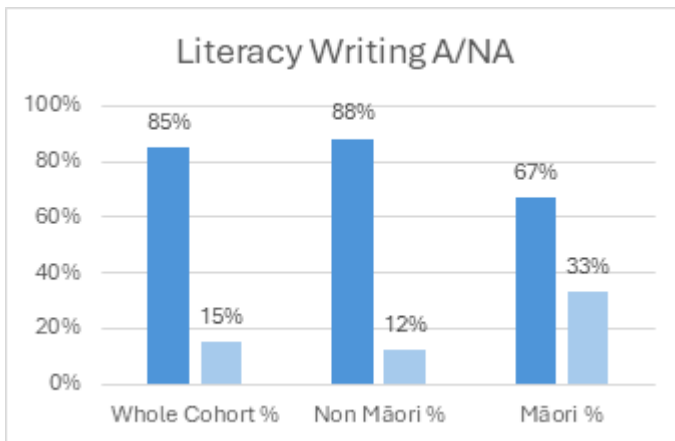
Literacy Reading US 32403

Demographic	Achieved (A)	Not Achieved (NA)	Percentage Entered	Percentage not entered
Whole Cohort	98%	2%	65%	55%
Māori	93%	7%	48%	52%
Non-Māori	99%	1%	31%	69%

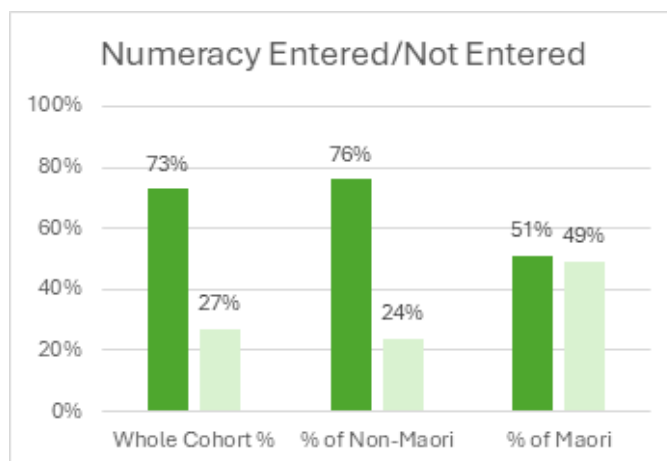
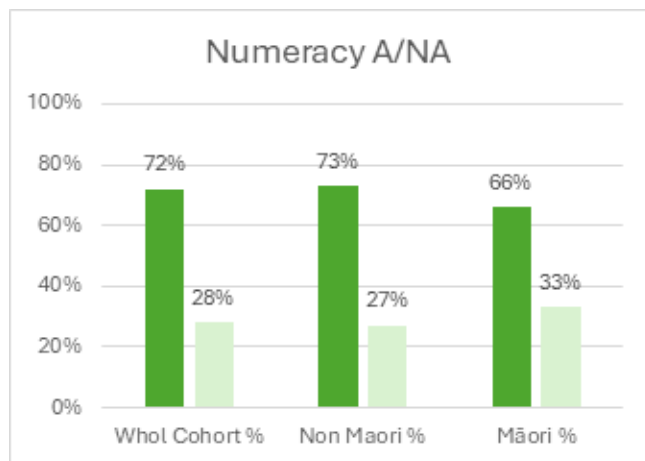


Literacy Writing US 32405

Demographic	Achieved (A)	Not Achieved (NA)	Percentage Entered	Percentage not entered
Whole Cohort	85%	15%	48%	52%
Māori	67%	33%	36%	64%
Non-Māori	88%	12%	50%	50%



Demographic	Achieved (A)	Not Achieved (NA)	Percentage Entered	Percentage not entered
Whole Cohort	72%	28%	73%	27%
Māori	66%	33%	51%	49%
Non-Māori	73%	27%	76%	24%



Junior Achievement Summary

Next steps

There has been a focus on literacy throughout 2023 which will continue this year and beyond. Students who are starting year 9 working below expected levels in literacy struggle to access the whole curriculum. Literacy deficits contribute to poor achievement in numeracy. It is disappointing that too few target students made expected or accelerated literacy and numeracy progress in 2023.

The introduction of the new literacy requirements for NCEA level 1 through the Common Assessment Activities has led to a focus on developing coherent literacy pathways throughout the Kahui Ako. We now have in place a framework for all learning areas to teach literacy strategies consistently across the school and work has been done on incorporating literacy teaching into curricula in all learning areas. We are also strengthening our literacy support processes using a 'three tiered' approach which should better identify and support students in need of intensive interventions. A focus for this year will be to strengthen understanding of numeracy teaching opportunities across the curriculum and ensure consistent language and practice around numeracy.

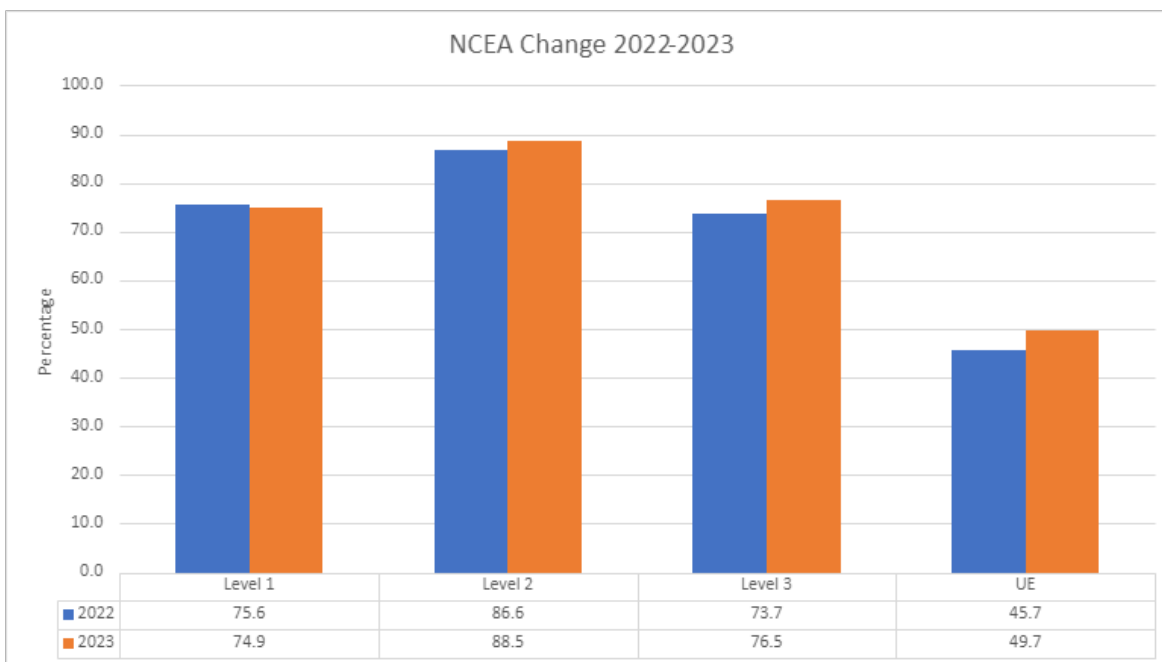
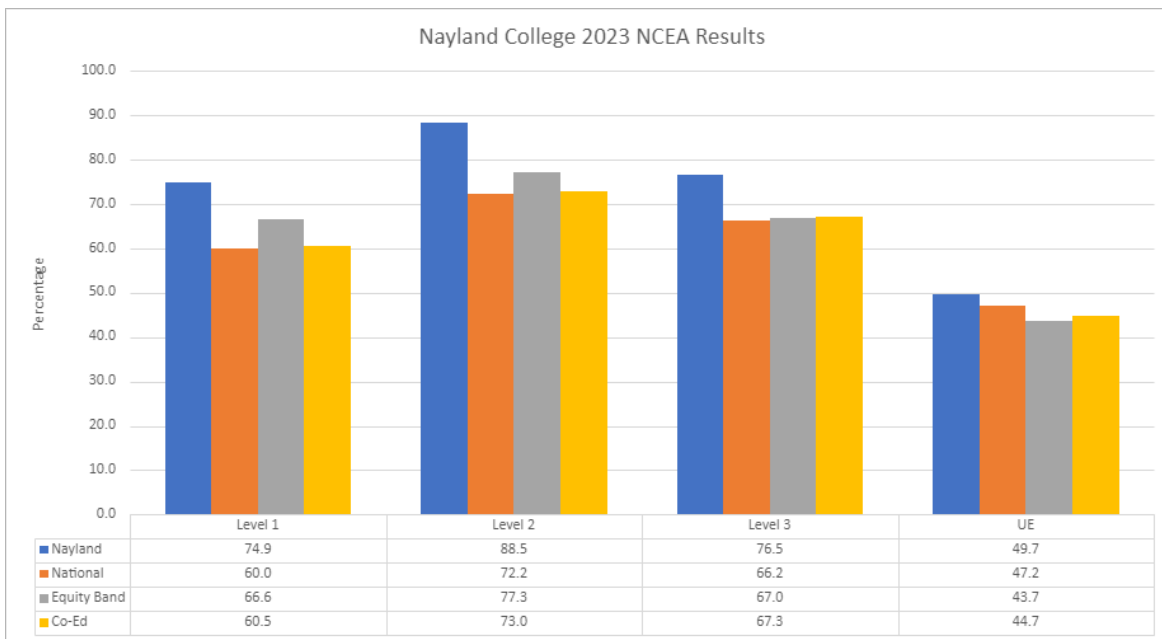
A significant amount of work has gone into the redesign of the year 10 curriculum which is being fully implemented in 2024. The aims of this are to provide greater choice and agency for learners, to increase engagement, to incorporate a more localised and responsive curriculum and to prepare learners for their next steps into NCEA level 1. Evaluation of this change and the impacts on engagement and achievement are the agreed focus of our partnership work with Education Review Office to 2026.

Actions:

- Strengthening of classroom routines across the school including the adoption of our amended cell phone procedures in line with government policy
- Embedding the school wide 'waka' system
- Ensuring learning and pastoral teams are using current SOAR and the Nayland College Teacher Profile data to determine actions linked to the termly focus.
- Restorative practice strategies are strengthened, including positive and restorative conversations and how to respond to unproductive behaviours.
- Consistent use of SOLO framework across the school as a curriculum design, an assessment for learning tool and to track and report on junior student progress.
- PLD focus on strengthening and further incorporating literacy and numeracy strategies across the school.
- The introduction of a 'Junior achievement lead' position to track literacy and numeracy achievement, identify target learners and ensure appropriate strategies and interventions are applied accurately and promptly.
- Ongoing development of strong relationships with Ngāti Koata, local iwi and whānau working in partnership to inform and make decisions about school life.
- Focused PLD for staff on developing cultural capabilities including Te Reo and tikanga Māori and developing understanding of mātauranga Māori and local pūrakau.
- A review of careers education within learning and curriculum areas with a view to strengthening this to improve students' understanding of progressions after school.
- A commitment to providing co and extra curricular opportunities to broaden students' horizons and support well-being and encourage attendance at school (including opportunities for student leadership).



NCEA Achievement



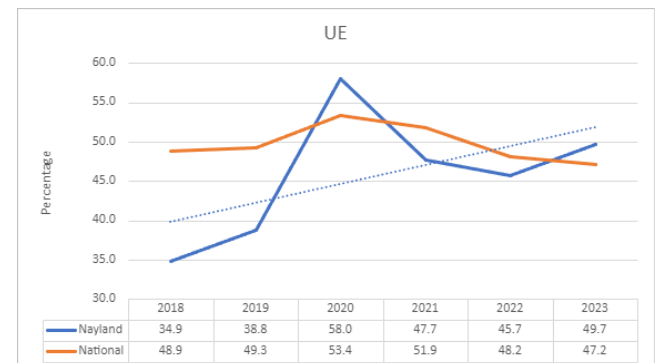
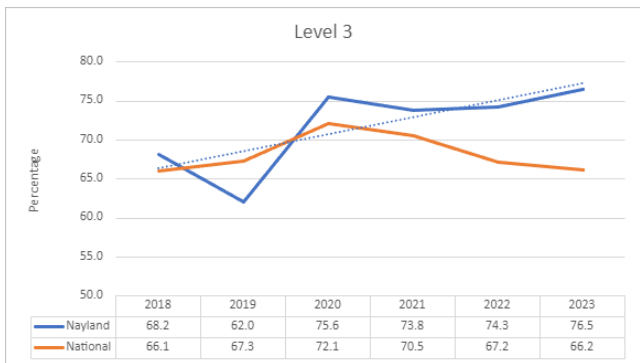
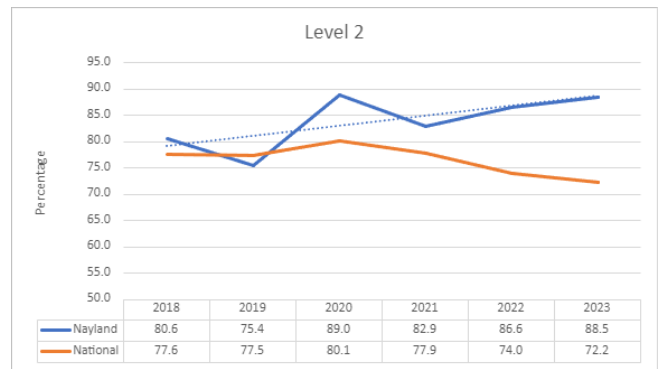
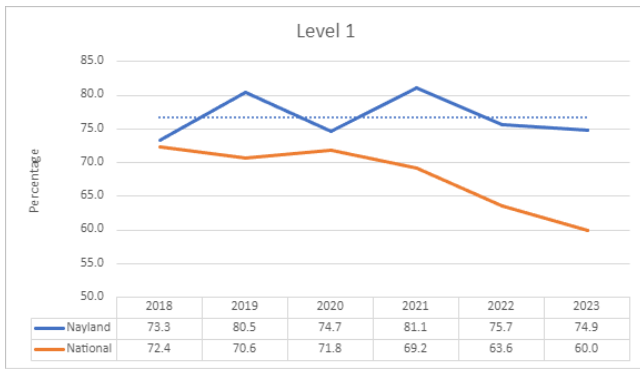
Level 1: Decreases by <1%. (National trend is significant decrease particularly at level 1)

Level 2: Increases from 88.5% to 86.6%

Level 3: Increases from 73.7% to 76.5%

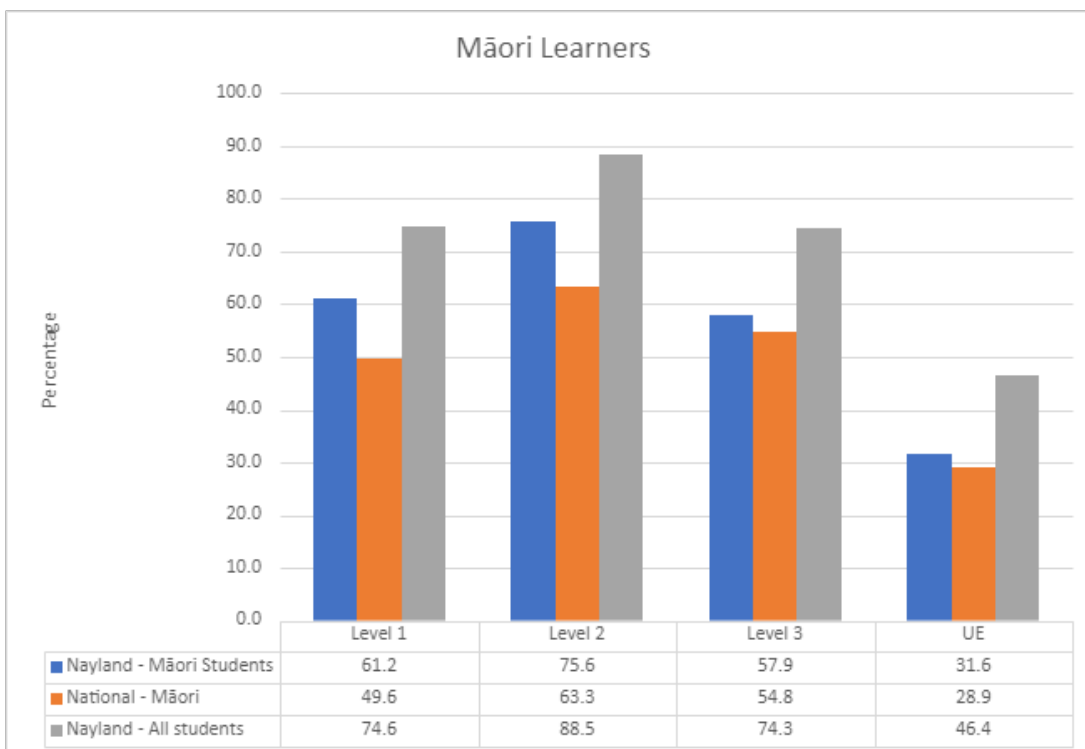
UE: Increases from 45.7% to 49.7%

Five year trends are positive across the board particularly when considered against national trends.



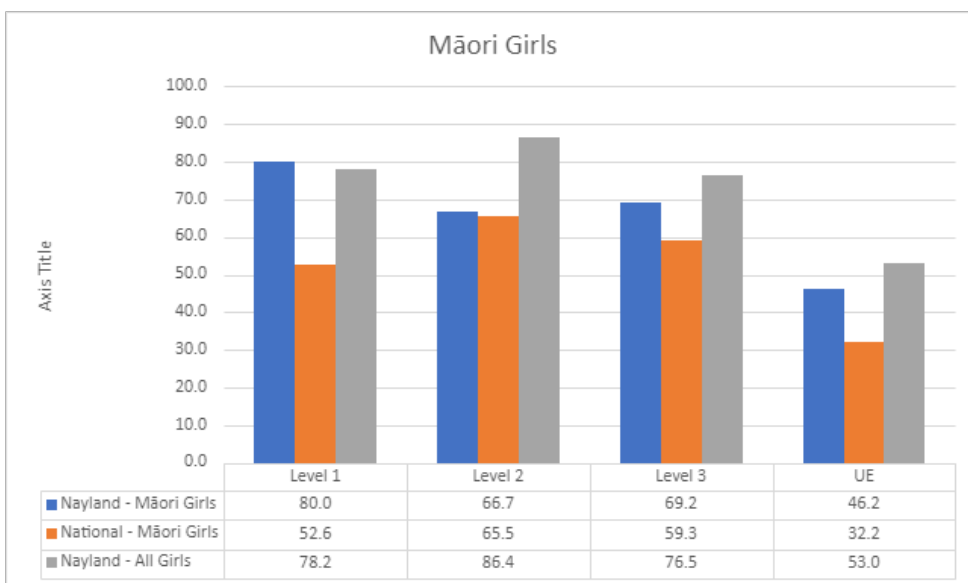
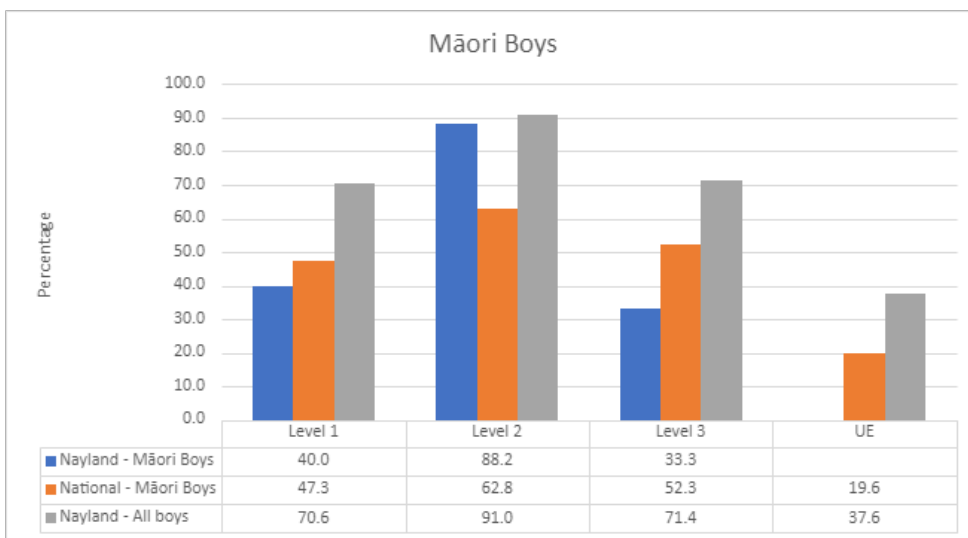
Māori Achievement

Nayland College Māori students achieve well when compared with national average achievement levels. However, when compared against all Nayland College learners it is clear that significant achievement disparities remain. Decreasing this disparity and improving outcomes for Māori learners is a schoolwide focus for 2024.



Māori Learners – Male and Female Achievement

Breakdown of Māori achievement by gender reveals some notable points. Māori boys achieve well at NCEA level 2. This could be explained by the individualised pathways which are available at level 2. Māori girls are achieving at significantly higher rates than Māori boys. No Māori boys achieved the UE qualification in 2023.



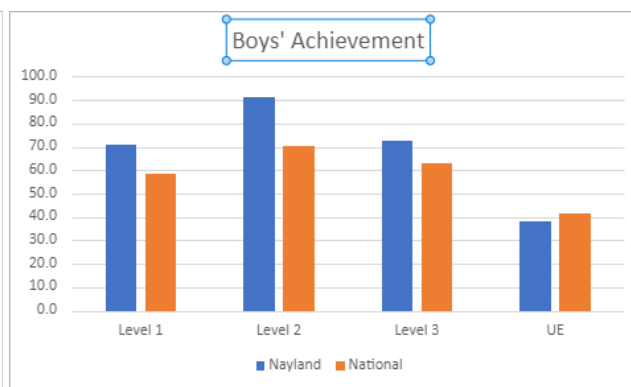
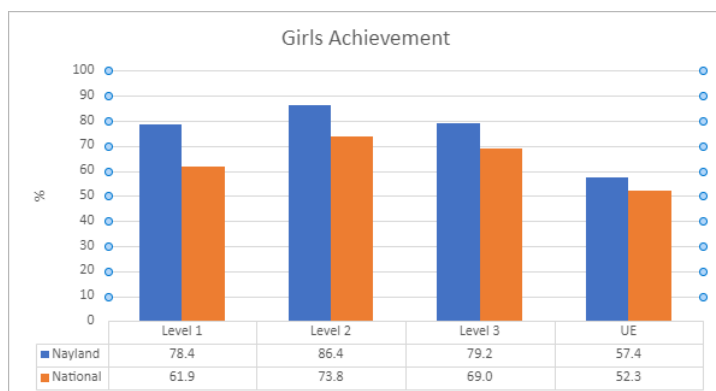
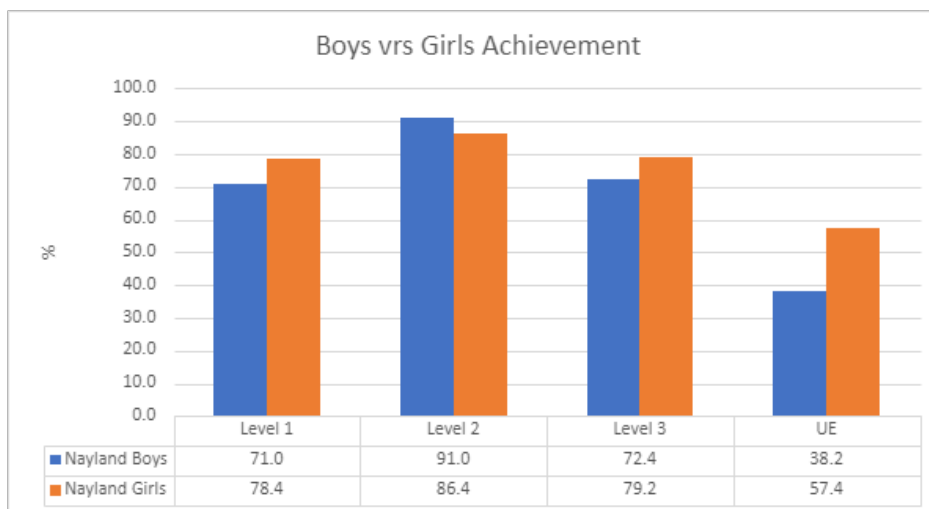
Retention of Māori Students

Analysis of achievement data shows that as we move further through the senior years the numbers of Māori learners become very small. Retention of Māori learners and particularly Māori boys is a priority focus for 2024.

	Level 1 (Year 11)	Level 2 (Year 12)	Level 3 (Year 13)
Total Māori learners at enrolment in year 9	93	71	62
Total retained at assessment year	87	48	21
Retained girls	46	27	14
Retained boys	41	21	7
Difference (I.e. students who have left) since year 9	6	23	41

Achievement by Gender

The gap between boys and girls has reduced. At NCEA level 2 last year boys outperformed girls for the first time. A notable exception is at the UE level where girls continue to significantly outperform boys.



Endorsements

Endorsement rates were higher than 2022 at Levels 2 and 3 but lower at Level 1. Supporting students to have high expectations and aim for endorsements remains a focus in 2024.

	2022	2023	Nat Av	Vs Nat Av
L1 M	32.0	24.9	31.9	Well below
L1 E	19.9	15.9	16.8	Below
L1 ME	51.9	40.8	48.7	Well below
L2 M	22.2	26	23.8	Above
L2 E	17.9	15.6	14.8	Above
L2 ME	40.1	41.6	38.6	Above
L3 M	16.3	20.4	25.9	Above
L3 E	15.5	16.8	13.7	Below
L3 ME	31.8	37.2	39.6	Below

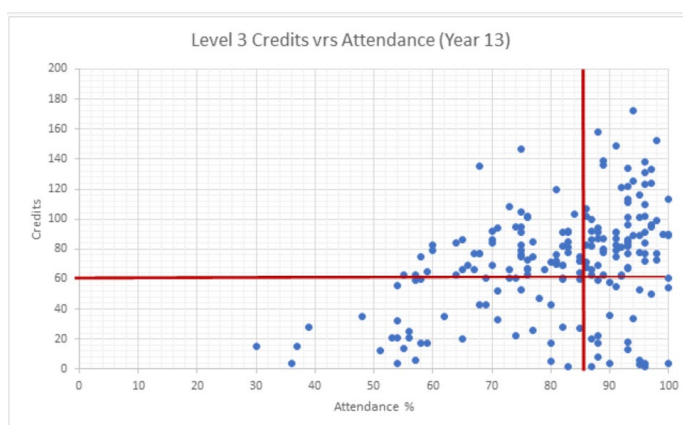
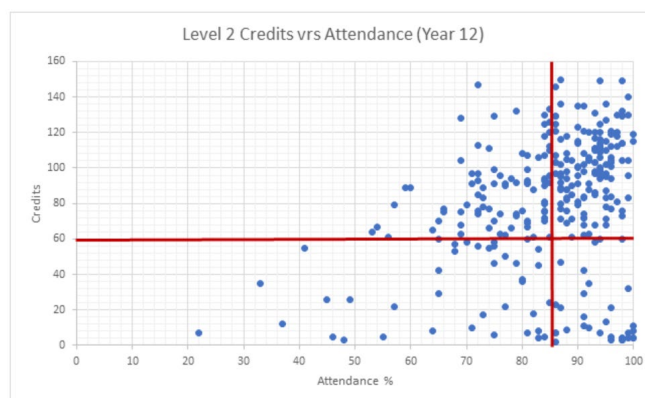
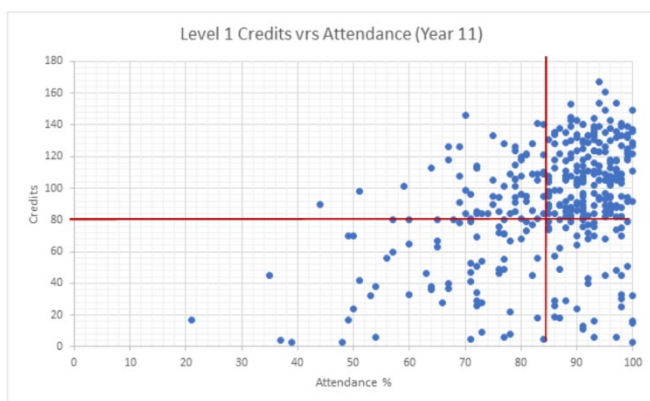
Scholarships

NZQA scholarship statistics:

Nayland College students achieved a total of 22 scholarships. 12 students achieved scholarships with several students attaining 2 scholarships and one student gaining 6 scholarships and an NZ 'Outstanding Scholar' award.

Year	Nayland College	Nelson College	Waimea College	Nelson College for Girls	Garin College	Motueka High School
2023	22	2	4	4	0	0
2022	18	1	6	1	6	1
2021	8	9	11	2	7	4
Total	48	12	21	7	13	5

Attendance



There is an obvious correlation between attendance and achievement, although there continues to be a trend of students achieving their qualification with less than 85% attendance, particularly at levels 2 and 3. Attendance at year 13 remains a concern. We will investigate the possibility of introducing flexible learning options at this level to accommodate those students who seem able to manage their learning with less in class contact time.

Year 13 gaining Level 2

	2019	2020	2021	2022	2023
Nayland College	91.5	93.1	97.1	96.0	96.1
National Co-Ed Average	89.1	89.4	88.9	87.8	90.3

This is a very positive statistic, showing that students that remain with us until year 13 are very successful at leaving with at least a Level 2 qualification.

Internal versus external assessment

Achievement:

	Internal				External			
	2020	2021	2022	2023	2020	2021	2022	2023
Level 1	84%	88%	80%	87%	68%	74%	49%	58%
Level 2	83%	86%	77%	90%	61%	57%	56%	61%
Level 3	83%	88%	77%	88%	57%	55%	47%	50%

Exam absence rate:

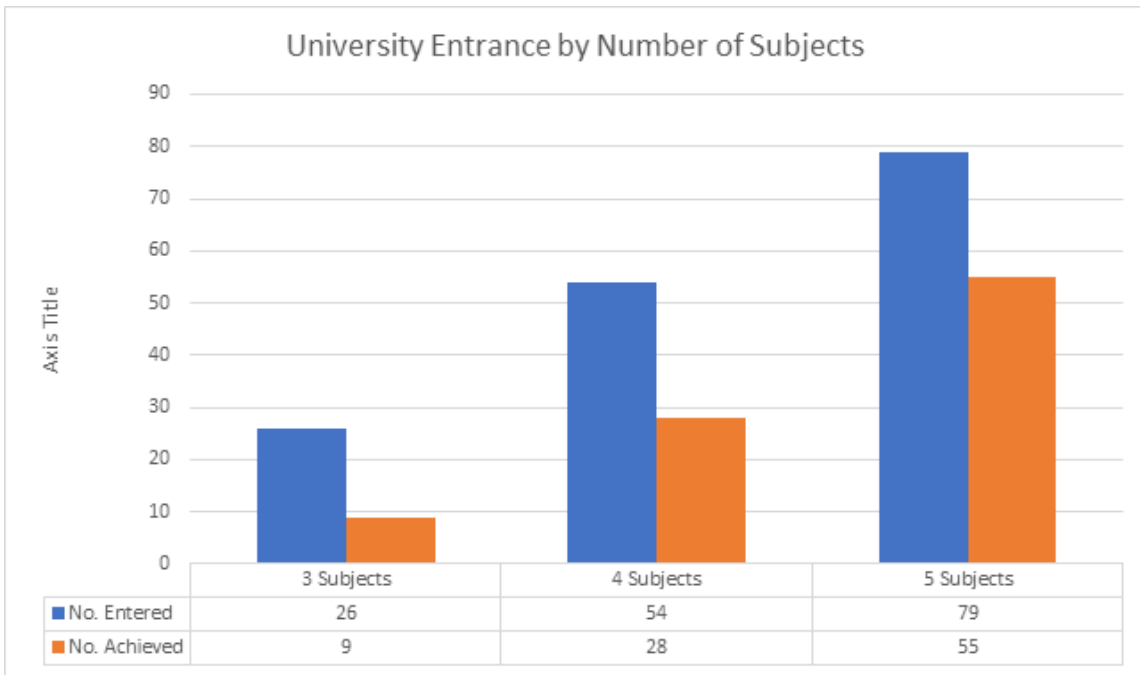
	2020	2021	2022	2023
Level 1	13%	8%	10%	10%
Level 2	13%	18%	20%	14%
Level 3	18%	21%	33%	21%

Total number of entries:

	Assessment type	2020	2021	2022	2023
Level 1	Internal	65%	77%	63%	70%
	External	35%	23%	37%	30%
Level 2	Internal	82%	83%	79%	81%
	External	18%	17%	21%	19%
Level 3	Internal	75%	75%	76%	75%
	External	25%	25%	24%	25%

- Achievement rates for internal assessment have increased significantly to 2021 levels
- External achievement rates have increased at each level
- Fewer students missed exams at Levels 2-3

University Entrance



An analysis of Year 13 students that gained a previous excellence at Level 2 is positive:

Did not achieve Level 3	4
Achieved Level 3	6
Achieved with Merit	6
Achieved with Excellence	25



Senior Achievement Summary

Level 1

NCEA level 1 results dropped by just under 1% against 2022 numbers. When considered against the national picture which was a significant decline in achievement levels at NCEA level 1 this is a relative positive. As the new NCEA level 1 achievement standards are implemented this year we will be watching the impact on achievement carefully. Tracking literacy and numeracy achievement is also a priority to ensure students have the maximum opportunity to gain this vital step which is required for any level of NCEA achievement. The introduction of our newly accredited Foundation Skills Certificate course will ensure that students who struggle to gain the literacy and numeracy co-requisites are able to gain a certificate which can be recognised by employers and alternative course providers.

Level 2

NCEA level 2 results were strong both in comparison to previous years and to national and equity averages. Considerable work has gone into designing and delivering courses at level 2 which are flexible and fit student needs. The Pathways course, Trades Academy and Gateway programmes all support students looking for vocational rather than traditional academic pathways. Our data also tells us that most of our students remain to complete year 12 and that some will leave before or during year 13. Therefore a focus on ensuring maximum numbers of students achieve the meaningful level 2 qualification has been a priority for some time.

Level 3 and UE

Our Level 3 and UE results both saw a pleasing increase in 2023 once again against a backdrop of decline in the percentage of students achieving both of these qualifications nationally. Careful course guidance and close academic tracking likely had a significant impact here. Staff have also worked hard to support students who struggle with regular attendance. Sometimes a careful balance is struck between in class learning and out of class support through online resources, hub or home study and individual guidance from teachers.

Next Steps

As we move into the implementation of the new NCEA standards there is lots to do. New NCEA level 1 standards are being used for the first time this year so careful review of these as well as monitoring of students' achievement of literacy and numeracy requirements will be important. As a school and despite national concerns around the rollout of support materials our staff feel well prepared for these changes. Our focus on prioritising literacy and numeracy will continue to ensure students are supported to achieve these foundations for all NCEA achievement.

We have noted increasing numbers of students leaving school before attaining formal qualifications. Investigation of the reasons behind these choices will inform future course design to try and cater better for these learners at school.

Actions:

- SLT and HOLAs have engaged teaching staff in unpacking achievement data from all standards in all courses. A structured approach has been used with a focus on agentic discourse.
- Poorly performing standards and courses will be urgently reviewed.

- The process of designing senior courses which fit the needs of our learners will be strengthened. All learning areas should be providing courses which cater for all students – not just those on traditional academic pathways.
- Ongoing PLD around cultural capability including Te Reo and tikanga Māori and local contexts and pūrakau to ensure mana ōrite mo te mātauranga Māori (equal prioritising of Māori knowledge systems and contexts)
- Ongoing PLD focus around supporting literacy and numeracy teaching into senior level courses
- The newly developed Foundation Skills course to be carefully monitored for impacts on student engagement and achievement. This could potentially be expanded to two classes at level 1 in 2025 and a level 2 programme to be investigated.
- Exit surveys and interviews to be conducted to determine reasons for students leaving. This information to be considered in designing courses for 2025.
- Data tracking processes to be refined taking into account the new literacy and numeracy co-requisites and NCEA level structure.
- Careful preparation of students for new external assessments at NCEA level 1. External assessments have lower achievement rates than internal assessments.
- Keep-up and catch-up school run to support students at risk of falling behind.



STRATEGIC AIM MONITORING: SUCCESS

To ensure that all students strive for personal success and leave Nayland College ready for their next steps in the world.

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



Annual objectives 2023

- 1.1 That course construction and delivery maximises opportunities for students to achieve
- 1.2 That academic mentoring processes empower students to make independent choices about their learning.
- 1.3 That staff are continuing to prepare for the new National Certificate of Educational Achievement framework to promote success.
- 1.4 Students are well prepared to achieve success in literacy and numeracy standards.
- 1.5 Staff are engaging with the curriculum refresh change process.

Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Meet with HOLAs individually to analyse course data, particularly around UE and level 3 courses.	Term 1	Line leaders (DWN)	Learning areas are fully aware of achievements, progress and opportunities for improvement.	Emphasised digging deeper into underperforming courses to make changes and noted strong processes taking place in some learning areas around interrogating course data. SLT met with HOLAs to discuss data, result analysis and next steps to improve courses. SLT shared feedback from learning areas at SLT meetings. HOLAs presented board reports to SLT and Board Presiding Member in Term 2.
Ensure level one courses offered for 2024 meet the new NCEA changes and the learning needs of all students.	Term 1	HOLA and line leader	All courses will be designed and structured appropriate to the learning needs of students.	First NCEA day gave staff time to dig deeper into new NCEA Level 1 courses. Significant work in learning areas to prepare new L1 courses in line with NCEA changes and learning needs of students. New courses loaded into SchoolPoint in time for subject selection.
Professional development provided for staff around literacy across all learning areas.	Throughout	AST (Lit), WST, SCT, SLT	Staff are more confident and competent in delivering literacy strategies across the curriculum.	Thursday morning PLD sessions were provided by CVR. Bookable specialist support made available to HOLAs for learning areas meetings. Whole staff PD session by CVR in Term 3 around literacy strategy supports.
Develop and implement a bank of common use strategies for literacy and numeracy.	Throughout	AST (Lit), SLT	Staff have access to a range of resources to support literacy learning.	As above. Strategies shared with staff via weekly EdNa update (staff notices) and online staff handbook. Some learning areas working through additional PD support around literacy.
Professional development provided for staff around numeracy across all learning areas.	Throughout	WST (Num), SCT, SLT	Staff are more confident and competent in delivering numeracy strategies across the curriculum.	DWN met with JWR around across school plans. Module proposal template included SOLO, literacy, numeracy, achievement outcomes and Mātauranga Māori.
Staff continue to prepare for upcoming level two and three NCEA changes.	Throughout	RTL, NLM	Staff are more confident and competent in delivering new NCEA standards.	NLM & RTL attended Principal's nominee day. Long waits for decisions and communication from MOE caused delays for staff. L2 & L3 standards deferred by a year. Focus this year on preparing for L1.

Opportunities to engage in the curriculum refresh programme are offered regularly.	Throughout	SLT	Staff know and understand the draft curriculum refresh framework.	Feedback form available - SLT to add feedback. Staff attended MOE info day early Term 2. TOD aimed to present and align changes. Learning areas using curriculum refresh document to build their Y10 modules. Aotearoa Histories made good progress with ABT working to support. BWA & HBS met with Kurahaupō re possible PLD hours with a plan to work with SLT and Board initially, then HOLAs on culturally responsive practice. Note: In alignment with COP project.
Review academic mentoring process to ensure it meets current research and best practice.	Term 1	HBS	Students are better prepared and supported to meet their own learning goals.	Some changes made to the reporting framework for 2023 including swapping achievement conferences and subject interviews around. Targeted academic catch up meetings for Y11-13 with Careers/Kaiarataki took place in Term 3. Working towards a SOLO framework for reporting for 2024.
Review online reporting processes.	Term 1	HBS	Reporting to parents is more consistent and simplified for staff.	Worked on sorting kamar double entry to better support live reporting. Created guidelines to support staff in writing comments. HBS met with reporting working group which resulted in a slight change to the format of traffic light reports. Online reports may align to SOLO indicators moving forward. Working group met again, resulting in a shift to using 'effort grades' in kamar for 2024 in place of traffic light reports.
Stocktake the current use of SOLO and grow towards embedding more as a pedagogical tool within the school.	Term 2	BWA, CGR	Staff know and use the SOLO taxonomy in their teaching and learning programmes.	Implemented as part of the unit planning template. Met with new reporting group to look at how it can be used in future reporting. Decision made that all junior modules should be using SOLO. Stocktake last year showed that it is being used across all learning areas. SOLO PD was made available for learning areas to book on Thursday mornings.

STRATEGIC AIM MONITORING: OPPORTUNITY

A wide-range of authentic and culturally-rich opportunities both within and extra to the curriculum empower all learners to be treaty partners and global citizens.

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



Annual objectives

- 2.1 Place and culturally responsive pedagogies, including Mātauranga Māori, in conjunction with Ngāti Koata, and other iwi, are embedded across all learning areas.
- 2.2 That our new junior curriculum is embedded with smooth transitions and clear links across and within learning areas.
- 2.3 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.
- 2.4 To support engagement in global citizenship and sustainability.

Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Matauranga Māori PLD will be provided throughout the year.	Throughout	BWA	Culturally responsive pedagogies are used by all staff through authentic meaningful contexts.	Thursday PLD sessions included workshops on Matauranga Māori. Staff haka practice took place at briefings. Lara Hania ran after school fortnightly sessions. COP project focused on supporting.
Junior structural changes around core and module programmes are confirmed for 2024.	End of Term 1	SLT	A more integrated, relevant and meaningful curriculum is implemented in the junior school to enhance student engagement, wellbeing and achievement.	Year 10 curriculum restructured to allow for core modules. Core subjects designed a range of modules for students to choose from. Year 10 core modularisation going ahead in 2024.
GaTE processes are strengthened and enhanced across all levels of the school.	End of Term 1	SLT	All students have enriched learning experiences across the curriculum.	Working group met to review processes. GBD led GaTE and enrichment support. GaTE register updated. PD sessions on giftedness to come. Include EME Awards in portfolio. Scholarship for PE – discussions in progress. Work to support new module development took place throughout the year.
Local iwi are engaged in curriculum design and development.	Ongoing	BWA, DWN	School plans are developed within a culturally responsive context with input from Ngāti Koata and other iwi when appropriate.	Conversations with local iwi took place throughout the year. Around 300 teaching staff from the Kahui Ako attended a conference on 1 Sept with Melanie Riwai-Couch, Niho Taniwha team, Hayley Pemberton, Shep Heparā. Consultation took place at Matariki Celebration evening. Ngāti Koata PLD in September holidays??. Met with Kurahaupō PLD provider. Ngāti Koata provided optional PLD for staff in January.
The Rūnanga Mātua is embedded and strengthened.	Term 2	DWN, BWA	Whānau are included in the life of the school.	Meetings took place in terms 1 and 4, cancelled in terms 2 & 3.
Sustainability and global citizenship initiatives are monitored and strengthened across the school.	Throughout	GMR, MRN	The sustainability and global citizenship policy is embedded.	Waste busters week took place in T1. Tautīnei environmental group met regularly. Students made inserts for rubbish bins to separate organic vs inorganic. Tautīnei group reported to the Board in T3. Silver EnviroSchools Award presented to Nayland College.

STRATEGIC AIM MONITORING: AKO

To inspire all learners through positive relationships and effective teaching and learning practices.

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



Annual objectives

- 3.1 'Nayland College Teacher (NCT) Profile' practice is embedded in the culture of the school.
- 3.2 Continue to strengthen learning support processes to provide safe and accessible learning to all students.
- 3.3 Supplementary programmes strengthen learning connections and academic mentoring relationships across the school.
- 3.4 A Te Ao Māori class is established in Year 9.

Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Ensure learning and pastoral teams are using current SOAR and Nayland College Teacher Profile data to determine actions linked to the termly focus.	On-going	HOLAs, Kaiarataki, Ahorangi, SLT	Schoolwide actions are responsive to the data and identified needs.	Ahorangi went through SOAR observations in junior core classes, linked in to core class conferences. Reflection room data was collected for analysis and preventative strategies going forward. Student hauora committee met and organised student wellbeing week. Looking to gather student feedback around hua rewards. Monitored teacher use of hua rewards with regular encouragement. Waka captains supported running assemblies. Pastoral teams reviewed and used data regularly.
Establish a Te Ao Māori class in Year 9 (Te Whakakitenga)	Term 1	BWA	A successful Te Ao Māori class is established.	'Te Whakakitenga' established in 2023 with some staff changes in term two. Positive feedback from whānau around the transition from Intermediate into College. Rūnanga Mātua interested in seeing the programme carry on through the year levels as a potential model for a permanent bilingual immersion programme. Reviewed towards the end of the year and decided not to continue in 2024.
Strengthen the ARA class processes with increased whānau involvement and support.	Term 1	BWA	Students in the ARA class are successful at meeting their own learning goals.	Whānau hui and dinner took place as part of working more closely with whānau. Specific Kaiarataki in charge of overseeing and supporting the ARA class. Took action to establish a 'Foundations Class' based on Ashburton College model for 2024.
Increase classroom observations and coaching in line with the Nayland College Teacher Profile.	Throughout	All	Staff are using relational pedagogical approaches within the classroom	Observations took place throughout the year. Ahorangi team meetings planning for more impact coaching to take place next term. Will still be a priority in 2024.

Thursday morning PLD sessions are used effectively to ensure that teachers are fully supported around all aspects of teaching practice and national/school priorities.	Throughout	SLT, RTL, SCTs	Teachers are supported to professionally develop their practice in line with national and school goals.	Targeted sessions provided on Literacy, RP, Mātauranga Māori, along with Learning Area time to focus on NCEA implementation and NZC refresh. Term 2 saw more LA time for curriculum design work, and the opportunity to "book an expert" to visit meetings. PLGs took place 2x per term to share practice and professional growth in cross curricular teams. Intentional focus on guided structure took place in Term 4.
Promote cultural-competency teaching and training for students and teachers.	Throughout	SLT, BWA	All teachers are committed to inclusivity and improving their cultural capabilities.	BWA ran Thursday PLD sessions in term one. Lara Hania supported with running a 'Te Reo 101' course. Ngāti Koata PLD and Kāhui Ako conference in term three. Met with Kurahaupō in Term 4.
Senior electives are strengthened as part of the Puna Ako programme with more emphasis on extending and supporting classroom learning activities.	Term 1	HBS	Senior students experience a range of engaging electives.	Senior electives ran during Puna Ako in terms two and three.
Substantial building projects are successfully managed to minimise impacts on teaching and learning.	Throughout	JHL, DWN, NLM, BCD	Learning spaces continue to be available during construction processes.	Building projects delayed so minimal impact on teaching and learning. Library shifted towards the end of the year and weathertightness project began to re-clad library building. Will be ongoing in 2024.

STRATEGIC AIM MONITORING: RESPECT

To develop an inclusive and equitable learning community through valuing and nurturing our hauora.

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



Annual objectives

- 4.1 PB4L tiered framework used effectively across the school.
- 4.2 Staff competently utilise restorative practice strategies within our SOAR values framework.
- 4.3 Student leadership opportunities are expanded.
- 4.4 Targeted learning programmes are strengthened to cater for diverse learning needs.
- 4.5 A new waka structure is implemented.
- 4.6 Student attendance is improved.

Implementation / Action			Evaluation	
Action:	By when?	By whom?	Outcomes (Success criteria/Behaviour):	Monitoring:
Establish and implement consistent classroom routines in the junior school.	Term 1	All	Students have a more consistent experience of lessons and expectations.	Classroom routines emphasised and implemented at the start of the year. Staff show & tell sessions took place during briefings around their 'do now' routines. Looking to tighten up landing/exit routines for 2024, with structured routines across all year levels, not just juniors.
Establish and implement new waka structure.	Term 1	SLT	Students are more engaged in the 'school within a school' waka system.	Waka system implemented at the start of the year and ongoing work throughout the year to strengthen and embed the waka system and the culture around it. Lengthy process to work with staff and students to design waka logos. Due to be released March 2024. Waka assemblies took place and waka competitions ongoing throughout the year.
Implement a range of attendance strategies to improve attendance across the school.	Term 1	SLT, DWN	Attendance is improved across the school.	Multiple strategies implemented which saw an improvement in attendance data. Timebacks made a difference in junior school. Also incentives for classes doing well. Sought feedback from students regarding reasons for poor attendance and/or lateness. Targeted responses followed up individual students.
Restorative practice strategies are strengthened, including positive and restorative conversations and how to respond to unproductive behaviours.	Ongoing	WSTs, TOY, HBS, RTL,	Teachers are consistently using Tier One strategies and accessing appropriate support.	Restorative practice PLD lined up for Term 3. Greg Jansen worked with SLT on adjusting Tier 3 formal restorative meetings (previously called pre-suspension meetings) to have a more RP lens. Worked with HOLAs by appointment around RP approach to leading teams and met with SLT to support and ensure RP processes are culturally responsive.

Strengthen staff understanding of SOAR/PB4L through consistent and regular messaging.	Term 1	RTL, BWA, HBS, TOY, Kaiarataki, Ahorangi, SCTs	Regular and effective teaching of SOAR behaviours and expectations are visible.	Regular reminders given to staff re giving out hua tickets, particularly to include senior students. Looked at further ways to reinforce and remind students of our values e.g. screen in assembly with SOAR values. T3 link PB4L with Hauora Committee and gaining further student voice re wellbeing – e.g. reasons for poor behaviour linked to wellbeing. PB4L expo early T3 to gather ideas and share with other schools. Committees to include a message around SOAR in amongst their other presentations at waka assemblies. Start with Hauora.
Embed the new hua reward system.	Term 1	TOY, RTL, BWA	Students are motivated to use the new digital reward system to improve learning behaviours.	Hua reward system worked well with students able to use hua rewards to purchase items from the 'SOAR Store.'
Embed and strengthen Kaikōhau on-site learning centre (904/1004).	Throughout	TOY, HBS	Students at risk of Tier 3 behaviours are able to be successfully integrated and engaged on-site.	Internal review and reflections completed Term 1. External review took place Term 2. Decision to discontinue in 2024.
Student leadership opportunities are further developed and strengthened with authentic learning opportunities.	Ongoing	GMR	Student leadership processes are strengthened across the school.	Student committees ran well throughout the year. Year 12 Regional Leadership Day took place in Term 2. Year 10 leadership group gathered to work together during T3/4.
Waka identity built and reinforced through regular waka events and activities.	Term 1	GMR, AST	Students feel connected and engaged within their waka.	Strike action early in the year made it difficult to schedule and plan events. Work on waka logo design took place with interested students during Puna Ako electives.
Student leaders take responsibility for leading regular house assemblies.	Ongoing	GMR, AST	Students feel connected and engaged within their waka.	Student leaders did well leading waka assemblies.

Sports Data

Percentage of students participating in sport								
All Students			Boys			Girls		
2021	2022	2023	2021	2022	2023	2021	2022	2023
39%	32%	34%	40%	31%	35%	38%	32%	33%

	2021	2022	2023
% of teachers involved in sport (coaching or managing)	27%	19%	25%
% of teachers coaching sport	20%	10%	16%

Kiwisport

- Kiwisport is a Government funded initiative to support students' participation in organised sport.
- Kiwisport funding received in 2023 was \$36,020.14 (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 \$124,013.70





Nayland College

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Showcase School

TE AO MĀORI

Te Ao Māori is rich in nature through its long history, through legacy and through its strength of survival and the passionate commitment of its people. Te Ao Māori encompasses not only the lived realities of Māori in a modern context, but also the lived realities of all those who have gone before. Te Ao Māori is a worldview founded on rich tradition of kawa (policy, “what we do”), tikanga (correct procedure, “how we do it”), and whanonga pono (values) that are connected to both the physical and spiritual realms.

Nayland College acknowledges the importance of protecting this rich history and providing a place whereby Te Ao Māori is legitimised, welcomed and appreciated for its unique contribution to the development of the community as a whole. The College accepts its responsibilities under Te Tiriti o Waitangi and values their relationship with local iwi as partners in educating all Māori students at the College. We further acknowledge that to achieve equitable outcomes for Māori students, we need to work in partnership with whānau, mana whenua, local iwi and regional/ national Māori initiatives. This includes working in alignment with the following key documents:

- Tātaiako: Cultural Competencies for Teachers of Māori Learners
- Ngāti Koata Trust Strategic Plan
- Nayland College Strategic Plan

Nayland College illustrates our commitment to Te Ao Māori through:

- Development and resourcing of Culturally Responsive and Relational school wide Professional Development (Cognition Education)
- Provision of Māori representation in school leadership roles, including but not limited to the Board of Trustees and Student Leadership Team
- Māori representation throughout school structures which has the ability for Māori authority (i.e. self-determination) or wider consultation with Māori communities
- Encouraging strong Māori student leadership throughout the school
- Continual focus on developing equity for Māori students, through a focus on resourcing, relational pedagogy, meaningful student pathways and equitable student achievement
- Continual focus on developing and promoting cultural self-determination through the availability of school programmes that support Māori students to understand who they are as Māori, and the unique position that they bring to this world, that is: Māori students achieving as Māori
- Implementation of an integrated Hui Taurima Year 9 teaching and learning programme. The Hui Taurima provides opportunities for senior leadership in tikanga me te reo Māori, and for Nayland College staff and students to work with mana whenua
- Provision of professional development opportunities for staff members to increase their understanding and skill in te reo me ōnā tikanga Māori
- Creating opportunities for contextual learning for the school community through regular participation in Māori events (local, regional, national)
- Encouragement and recognition of the use of te reo me ōnā tikanga Māori within day-to-day school life, and in representation of school at external activities/ events
- Development of a place responsive curriculum that emphasises an understanding of local history and cultural significance of our environment
- Inclusion of Te Tiriti o Waitangi into the curriculum across a number of learning areas

- Māori achievement set as a mandatory learning area goal, with regular progress reporting; and,
- Inclusive communication with whānau supporting them to understand how the College works, and what they can do to increase their child's achievement.

Nayland College acknowledges the relevance and importance of tikanga Māori and will ensure that correct procedures are followed at school events, including but not limited to: pōwhiri for new staff, students and special guests; opening of new buildings; start of close of each school year, and school awards evenings.

Specific programmes offered at Nayland College include:

- Culturally Responsive & Relational School Wide Professional development
- Hui Taurima (Matariki Celebration of Learning)
- Kaupapa Māori Student Leadership Group
- Kapa Haka Group
- Te Reo Māori instruction (year 9 – 13)
- Inter-house Haka Competition

Nayland College does not offer full immersion programmes in Te Reo Māori. However, guidance will be given to any parent/ student wishing to pursue this option. Our College would like to acknowledge the Kura kaupapa Māori within Nelson/Tasman area that provide full immersion te reo Māori education and we support these Kura with their endeavors.

EQUAL EMPLOYMENT

Nayland College can confirm that we operate a personnel policy that complies with the principle of being a good employer. This policy (including the equal employment opportunities programme) is available to our employees and we confirm compliance with that policy.