



## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**School Directory**

**Ministry Number:** 293

**Principal:** Daniel Wilson

**School Address:** 166 Nayland Road, Nelson, 7011

**School Phone:** 03 547 9769

**School Email:** [xtend@nayland.school.nz](mailto:xtend@nayland.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# NAYLAND COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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# Nayland College

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Rachel Robinson

Full Name of Presiding Member

*RRobinson*

RRobinson (Jun 18, 2025 16:12 GMT+12)

Signature of Presiding Member

06/18/2025

Date:

*Daniel Wilson*

Full Name of Principal

*[Signature]*

Signature of Principal

*18/6/25*

Date:

# Nayland College

## Members of the Board

For the year ended 31 December 2024

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
Ross Gerritson	Staff Representative	Elected	June 2025
Luke Halcrow	Student Representative	Elected	Sep 2025
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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	19,594,418	16,927,452	19,488,042
Locally Raised Funds	3	2,479,709	1,829,021	2,266,004
Interest		260,616	150,000	201,361
Gain on Sale of Property, Plant and Equipment		-	-	22,499
<b>Total Revenue</b>		22,334,743	18,906,473	21,977,906
<b>Expenses</b>				
Locally Raised Funds	3	1,521,509	1,178,517	1,535,786
Learning Resources	4	15,821,367	14,511,411	15,931,383
Administration	5	915,627	746,750	720,702
Interest		16,220	24,000	9,520
Property	6	3,547,563	2,408,348	3,306,696
Loss on Disposal of Property, Plant and Equipment		1,799	-	3,451
<b>Total Expense</b>		21,824,085	18,869,026	21,507,538
<b>Net Surplus for the year</b>		510,658	37,447	470,368
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		510,658	37,447	470,368

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		3,241,249	3,241,249	2,678,128
Total comprehensive revenue and expense for the year		510,658	37,447	470,368
Contribution - Furniture and Equipment Grant		-	-	92,753
<b>Equity at 31 December</b>		3,751,907	3,278,696	3,241,249
Accumulated comprehensive revenue and expense		3,751,907	3,278,696	3,241,249
<b>Equity at 31 December</b>		3,751,907	3,278,696	3,241,249

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	689,980	1,597,595	1,561,658
Accounts Receivable	8	1,070,220	1,025,254	1,025,254
GST Receivable		96,062	42,975	42,975
Prepayments		55,790	55,481	55,481
Investments	9	3,508,000	2,000,000	2,000,000
Funds Receivable for Capital Works Projects	16	12,858	9,211	9,211
		5,432,910	4,730,516	4,694,579
<b>Current Liabilities</b>				
Accounts Payable	11	1,651,604	1,538,765	1,538,765
Revenue Received in Advance	12	1,449,643	1,315,812	1,315,812
Provision for Cyclical Maintenance	13	88,914	60,223	18,896
Finance Lease Liability	14	62,583	54,399	54,399
Funds held in Trust	15	741,565	524,544	524,544
Funds held for Capital Works Projects	16	40,753	116,868	116,868
		4,035,062	3,610,611	3,569,284
<b>Working Capital Surplus</b>		1,397,848	1,119,905	1,125,295
<b>Non-current Assets</b>				
Investments	9	500,000	508,000	508,000
Property, Plant and Equipment	10	2,341,027	2,184,021	2,124,511
		2,841,027	2,692,021	2,632,511
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	376,583	366,538	349,865
Finance Lease Liability	14	102,385	158,692	158,692
Funds held in Trust	15	8,000	8,000	8,000
		486,968	533,230	516,557
<b>Net Assets</b>		3,751,907	3,278,696	3,241,249
<b>Equity</b>		3,751,907	3,278,696	3,241,249

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		6,771,155	6,282,747	6,827,233
Locally Raised Funds		719,810	360,021	649,651
International Students		2,068,863	1,469,000	1,554,570
Goods and Services Tax (net)		(53,087)	-	55,514
Payments to Employees		(5,683,392)	(4,830,420)	(2,703,789)
Payments to Suppliers		(3,262,170)	(2,916,901)	(5,917,762)
Interest Paid		(16,220)	(24,000)	(9,520)
Interest Received		258,749	150,000	200,257
Net cash from Operating Activities		803,708	490,447	656,154
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		-	-	22,499
Purchase of Property Plant & Equipment		(541,949)	(454,510)	(409,331)
Purchase of Investments		(1,500,000)	-	-
Proceeds from Sale of Investments		-	-	500,000
Net cash (to)/from Investing Activities		(2,041,949)	(454,510)	113,168
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	92,753
Finance Lease Payments		(34,101)	-	(39,548)
Repayment of Loans		-	-	(61,343)
Funds Administered on Behalf of Other Parties		400,664	-	(174,593)
Net cash from/(to) Financing Activities		366,563	-	(182,731)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(871,678)</b>	<b>35,937</b>	<b>586,591</b>
Cash and cash equivalents at the beginning of the year	7	1,561,658	1,561,658	975,067
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>689,980</b>	<b>1,597,595</b>	<b>1,561,658</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items 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 2024

#### 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 2024 to 31 December 2024 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

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

###### **Presentation Currency**

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

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

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

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

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

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

###### **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 14. Future operating lease commitments are disclosed in note 22b.

##### *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 programs are recorded as revenue when the School has the rights to the funding in the period to which they relate to. 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 material.

### **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
Intangible Assets	3 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. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting 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.

### **1.17. 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 and finance lease 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 surplus or deficit.

### **1.18. 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **1.19. Budget Figures**

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

### **1.20. 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

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants  
Other Government Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
7,113,419	6,429,686	6,592,530
9,689,285	8,847,766	10,289,484
2,639,021	1,500,000	2,370,128
152,693	150,000	235,900
19,594,418	16,927,452	19,488,042

## 3. Locally Raised Funds

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

### Revenue

Donations and Bequests  
Fees for Extra Curricular Activities  
Trading  
Fundraising and Community Grants  
Other Revenue  
International Student Fees

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
80,793	60,500	104,715
385,157	204,930	316,062
23,025	32,600	45,968
-	-	520
220,824	61,991	243,924
1,769,910	1,469,000	1,554,815
2,479,709	1,829,021	2,266,004

### Expenses

Extra Curricular Activities Costs  
Trading  
International Student - Employee Benefit - Salaries  
International Student - Other Expenses

380,881	214,417	520,195
10,769	14,700	16,070
127,926	99,000	92,355
1,001,933	850,400	907,166
1,521,509	1,178,517	1,535,786
958,200	650,504	730,218

*Surplus for the year Locally raised funds*

## 4. Learning Resources

Curricular  
Information and Communication Technology  
Employee Benefits - Salaries  
Resources /Attached Teacher Costs  
Other Learning Resources  
Staff Development  
Depreciation

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
426,186	409,287	422,401
198,187	166,000	184,970
12,658,223	11,482,125	12,891,538
2,053,144	1,959,000	1,972,967
47,061	43,000	39,301
65,763	56,999	52,947
372,803	395,000	367,259
15,821,367	14,511,411	15,931,383

## 5. Administration

Audit Fees  
Board Fees and Expenses  
Legal Fees  
Other Administration Expenses  
Employee Benefits - Salaries  
Insurance  
Service Providers, Contractors and Consultancy

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
19,775	15,000	9,813
49,934	47,000	52,864
2,280	5,000	2,925
273,217	286,250	329,618
405,193	295,000	285,654
33,012	35,000	33,389
132,216	63,500	6,439
915,627	746,750	720,702

## 6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	194,999	200,000	191,824
Cyclical Maintenance	79,878	70,000	113,455
Adjustment to the Provision- Other Adjustments	28,832	-	(11,190)
Heat, Light and Water	184,321	246,200	196,981
Rates	13,555	6,000	8,114
Repairs and Maintenance	165,643	152,999	188,729
Use of Land and Buildings	2,639,021	1,500,000	2,370,128
Other Property Expenses	94,649	93,149	106,537
Employee Benefits - Salaries	146,665	140,000	142,118
	<u>3,547,563</u>	<u>2,408,348</u>	<u>3,306,696</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	689,980	1,597,595	1,561,658
Cash and Cash Equivalents for Statement of Cash Flows	<u>689,980</u>	<u>1,597,595</u>	<u>1,561,658</u>

Of the \$689,980 Cash and Cash Equivalents, \$291,300 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$689,980 Cash and Cash Equivalents and Investments \$3,508,000, \$556,794 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.

Of the \$689,980 Cash and Cash Equivalents, \$70,748 of Other Revenue in Advance is held by the School, as disclosed in note 12.

Of the \$689,980 Cash and Cash Equivalents and Investments \$3,508,000, \$822,101 of International Student Fees in advance is held by the School, as disclosed in note 12.

Of the \$689,980 Cash and Cash Equivalents and Investments \$3,508,000, \$741,565 of Funds Held in Trust is held by the School, as disclosed in note 15.

## 8. Accounts Receivable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	112,232	86,171	86,171
Receivables from the Ministry of Education	41,841	74,315	74,315
Interest Receivable	8,585	6,718	6,718
Teacher Salaries Grant Receivable	907,562	858,050	858,050
	<u>1,070,220</u>	<u>1,025,254</u>	<u>1,025,254</u>
Receivables from Exchange Transactions	120,817	92,889	92,889
Receivables from Non-Exchange Transactions	949,403	932,365	932,365
	<u>1,070,220</u>	<u>1,025,254</u>	<u>1,025,254</u>



## 9. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	3,508,000	2,000,000	2,000,000
Non-current Asset			
Long-term Bank Deposits	500,000	508,000	508,000
Total Investments	4,008,000	2,508,000	2,508,000

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	568,684	139,915	-	-	(40,983)	667,616
Furniture and Equipment	925,831	267,135	-	-	(120,326)	1,072,640
Information and Communication Technology	297,413	86,540	-	-	(118,691)	265,262
Motor Vehicles	99,024	10,556	-	-	(18,513)	91,067
Leased Assets	205,498	16,515	-	-	(70,317)	151,696
Library Resources	28,061	13,465	(1,799)	-	(3,973)	35,754
Work in Progress	-	56,992	-	-	-	56,992
<b>Balance at 31 December 2024</b>	<b>2,124,511</b>	<b>591,118</b>	<b>(1,799)</b>	<b>-</b>	<b>(372,803)</b>	<b>2,341,027</b>

The net carrying value of furniture and equipment held under a finance lease is \$151,696 (2023: \$205,498)

### 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,061,135	(393,519)	667,616	921,221	(352,537)	568,684
Furniture and Equipment	2,318,817	(1,246,177)	1,072,640	2,055,261	(1,129,430)	925,831
Information and Communication Technology	1,164,355	(899,093)	265,262	1,080,228	(782,815)	297,413
Intangible Assets	25,529	(25,529)	-	25,529	(25,529)	-
Motor Vehicles	242,677	(151,610)	91,067	232,120	(133,096)	99,024
Leased Assets	259,183	(107,487)	151,696	375,767	(170,269)	205,498
Library Resources	359,246	(323,492)	35,754	369,474	(341,413)	28,061
Work in Progress	56,992	-	56,992	-	-	-
<b>Balance at 31 December</b>	<b>5,487,934</b>	<b>(3,146,907)</b>	<b>2,341,027</b>	<b>5,059,600</b>	<b>(2,935,089)</b>	<b>2,124,511</b>

## 11. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Creditors	486,534	149,231	149,231
Accruals	29,130	24,641	24,641
Banking Staffing Overuse	6,470	296,939	296,939
Employee Entitlements - Salaries	1,086,425	1,031,996	1,031,996
Employee Entitlements - Leave Accrual	43,045	35,958	35,958
	1,651,604	1,538,765	1,538,765
Payables for Exchange Transactions	1,651,604	1,538,765	1,538,765
	1,651,604	1,538,765	1,538,765

The carrying value of payables approximates their fair value.



## 12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	556,794	757,988	757,988
International Student Fees in Advance	822,101	523,148	523,148
Other Revenue in Advance	70,748	34,676	34,676
	<u>1,449,643</u>	<u>1,315,812</u>	<u>1,315,812</u>

## 13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	368,761	368,761	396,718
Increase to the Provision During the Year	79,878	70,000	113,455
Use of the Provision During the Year	(11,974)	(12,000)	(130,222)
Other Adjustments	28,832	-	(11,190)
Provision at the End of the Year	<u>465,497</u>	<u>426,761</u>	<u>368,761</u>
Cyclical Maintenance - Current	88,914	60,223	18,896
Cyclical Maintenance - Non current	376,583	366,538	349,865
	<u>465,497</u>	<u>426,761</u>	<u>368,761</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. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No later than one year	73,939	66,978	66,978
Later than One Year	113,448	182,167	182,167
Future Finance Charges	(22,419)	(36,054)	(36,054)
	<u>164,968</u>	<u>213,091</u>	<u>213,091</u>
<b>Represented by:</b>			
Finance lease liability - Current	62,583	54,399	54,399
Finance lease liability - Non-current	102,385	158,692	158,692
	<u>164,968</u>	<u>213,091</u>	<u>213,091</u>

## 15. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	741,565	524,544	524,544
Funds Held in Trust on Behalf of Third Parties - Non-current	8,000	8,000	8,000
	<u>749,565</u>	<u>532,544</u>	<u>532,544</u>

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

## 16. 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, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Electrical Infrastructure Assessment - 227009	23,087	(18,962)	(4,125)	-	-
School wide Roofing Project	74,156	-	(33,403)	-	40,753
Gym WeatherTightness	(9,211)	285,505	(289,152)	-	(12,858)
Electrical Infrastructure Assessment - 227009	19,625	(4,450)	(15,175)	-	-
Lightning Strike	-	14,080	(14,080)	-	-
Totals	107,657	276,173	(355,935)	-	27,895

### Represented by:

Funds Held on Behalf of the Ministry of Education	40,753
Funds Receivable from the Ministry of Education	(12,858)

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)

## 17. 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.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	29,877
Funds Received from Cluster Members	-	-	-
Funds Received from Ministry of Education	-	-	24,811
Funds Spent on Behalf of the Cluster	-	-	(54,688)
Funds Held at Year End	-	-	-

## 18. 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.

## 19. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,960	5,070
<i>Leadership Team</i>		
Remuneration	853,987	990,464
Full-time equivalent members	7.00	6.00
Total key management personnel remuneration	857,947	995,534

There are 8 members of the Board excluding the Principal and Acting Principal. The Board had held 7 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 (On Leave)

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	2 - 3	260 - 270
Benefits and Other Emoluments	0 - 1	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 \$000	2024 FTE Number	2023 FTE Number
100 - 110	21.00	25.00
110 - 120	14.00	13.00
120 - 130	9.00	11.00
130 - 140	4.00	1.00
140 - 150	1.00	1.00
190 - 200	-	1.00
200 - 210	1.00	-
	50.00	52.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$160,608).

### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

## 23. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	689,980	1,597,595	1,561,658
Receivables	1,070,220	1,025,254	1,025,254
Investments - Term Deposits	4,008,000	2,508,000	2,508,000
Total Financial assets measured at amortised cost	5,768,200	5,130,849	5,094,912

### Financial liabilities measured at amortised cost

Payables	1,651,604	1,538,765	1,538,765
Finance Leases	164,968	213,091	213,091
Total Financial liabilities measured at amortised Cost	1,816,572	1,751,856	1,751,856

## 24. Events After Balance Date

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

## 25. 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 2024, 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 2024; 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 18th June 2025. 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.



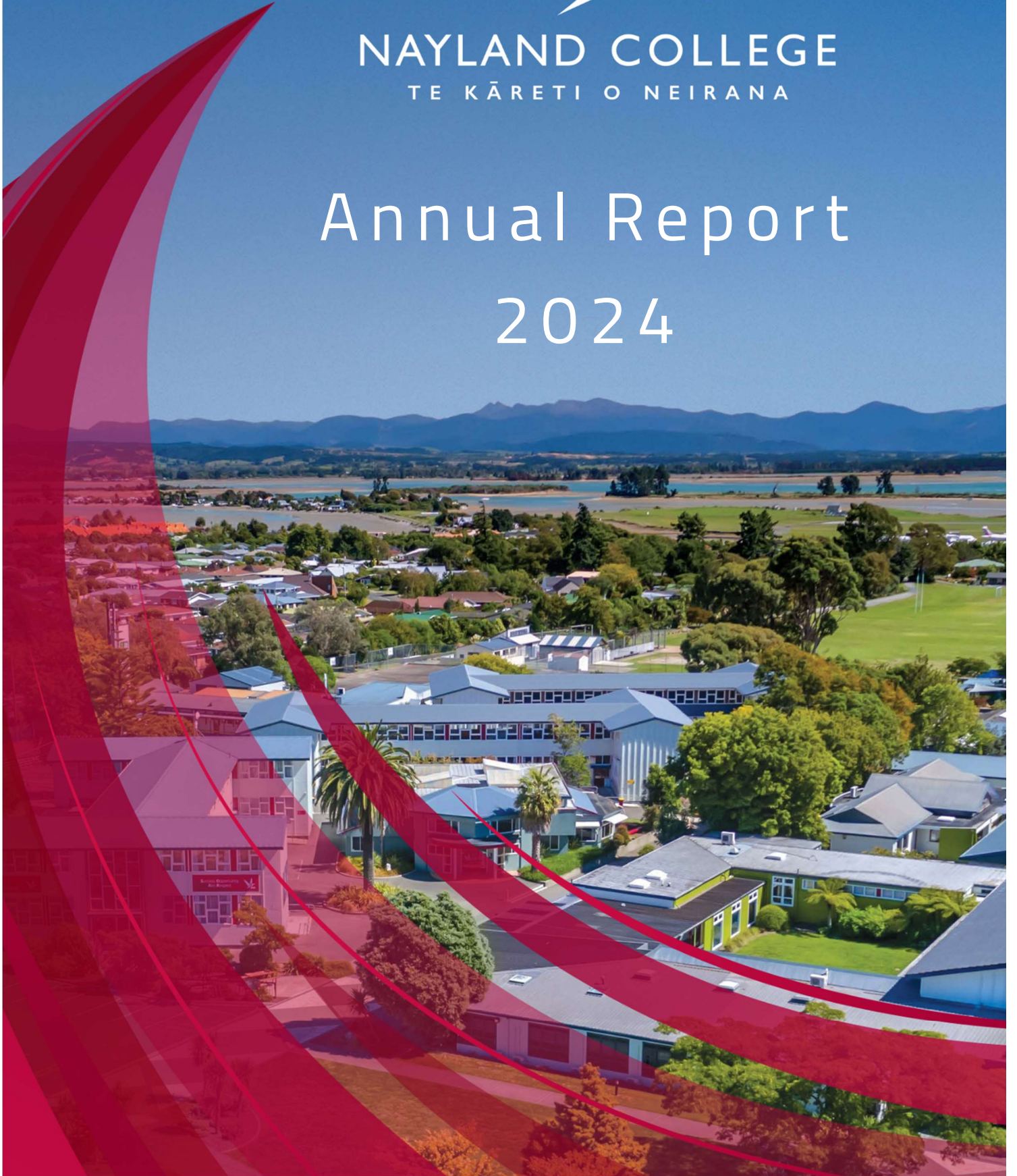
Michael Lee  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand





NAYLAND COLLEGE  
TE KĀRETI O NEIRANA

# Annual Report 2024





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# Nayland College Board of Trustees members

Name	Position	Term end date
Rachel Robinson	Presiding Member	September 2025
Daniel Wilson	Principal	
Isaac Carnegie	Member	December 2026
Glen Heke	Member	September 2025
Diane Strong	Member	September 2025
Maxine Noar	Member	December 2026
Anne Cox	Member	March 2028
Ross Gerritsen	Staff	September 2025
Luke Halcrow	Student	September 2025

## School Population

2024

Year	Male	Female	Another gender / Not stated	Secondary Tertiary Pathway Students	Alternative Education (Youth Nelson)	International	Total
Year 9	151	144	2		1		298
Year 10	148	156	3		2	3	312
Year 11	141	120	2	1	6	10	290
Year 12	123	144	3	35		27	332
Year 13	99	108		2		22	231
<b>Total</b>	<b>662</b>	<b>672</b>	<b>10</b>	<b>38</b>	<b>9</b>	<b>62</b>	<b>1,453</b>

The school was open for 378 half days.



# Statement of Variance: progress against targets

## Strategic Goal – Success

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

### Annual Targets

- Reduce the disparity between Māori and non-Māori students NCEA achievement.
- Reduce the disparity between boys' and girls' achievement.

<b>Action 1</b> <b>HOLAs and Learning Areas set learning area wide goals and action plans to improve course design and therefore engagement and achievement within courses.</b>			
Achievements	Evidence	Variances	Where to next?
<p>Greater clarity and connection across school wide, learning area and individual staff goals.</p> <p>Māori NCEA achievement rates are at or above national levels, but a disparity remains.</p> <p>Disparity between boys' and girls' NCEA achievement remained broadly similar and in fact grew slightly at Level 3 and UE due to improved girls' results.</p>	<p>78.7% of Māori learners achieved NCEA Level 2 compared to the overall cohort result of 87%.</p> <p>56.3% of Māori learners achieved NCEA Level 3 compared to the overall cohort result of 75.9%.</p> <p>Only 15.6% of Māori learners achieved UE compared to the overall cohort result of 51.2%.</p> <p>87% of girls compared to 82.7% of boys achieved NCEA Level 2.</p> <p>80.2% of girls compared to 69.1% of boys achieved NCEA Level 3.</p> <p>54.7% of girls achieved UE compared to 46.4% of boys.</p>	<p>The goal to reduce disparity between Māori and non-Māori NCEA achievement remains valid. As a school we have spent several years now working to improve cultural capability among staff and designing curricula and courses with local, cultural contexts and real-world connections. Reasons for the achievement disparity are complex, manifold and deep. Retention of Māori learners remains a significant concern, and a small Year 13 cohort contributes to the very low UE achievement rate.</p> <p>Likewise, the disparity between boys' and girls' achievement is longstanding and challenging to shift.</p>	<p>Continued focus on culturally responsive curricula and course design and high-quality pedagogy.</p> <p>Continued commitment to relationships-based practice.</p> <p>Continued focus on PLD opportunities for staff to improve cultural capability.</p> <p>HOLAs and teachers supported to conduct robust analysis and reflection on courses and achievement levels and to set challenging goals.</p> <p>New DP portfolio to investigate boys' achievement.</p> <p>PLD focus on strategies to engage and support boys.</p> <p>Promote leadership opportunities for boys.</p>

**Action 2****Pathways, careers and life skills are further incorporated into our local curriculum.**

Achievements	Evidence	Variances	Where to next?
This remains a work in progress. Learning areas have begun to audit and review their current provision. Focus in 2025 on strengthening careers content through curriculum areas.	Learning area and HOLA meeting minutes of discussions around improved careers provision within learning areas.  Some beginnings of course design to incorporate better careers and pathways connections.	Competing priorities and demands on staff time – for example the 2024 focus on NCEA Level 1 and Year 10 module course implementation.	Ensure that all Year 10 courses contain some careers and pathways content.  DP careers portfolio to oversee and support course and activity design.  Connect with MoE, agencies (local business forums etc) and other schools to share best practice.  Ensure junior Puna Ako programme contains generic careers planning content.

**Action 3****Reporting processes are reviewed to ensure parents are fully informed.**

Achievements	Evidence	Variances	Where to next?
Traffic light reports were replaced by twice termly effort grades. These designed to be low stakes and easy for staff. For parents, the twice termly frequency of effort grades provides a snapshot and also enables upwards or downwards trends to be identified.  Online report comments were not reviewed or changed in 2024. This decision was made to reduce pressure on staff of dealing with a new reporting system in the same year as new NCEA Level 1 and Year 10 module course implementation.	Parent, staff and student feedback on reporting had been sought in 2023 and decision to move to effort grades made based on this.  Some concern that parents are not regularly accessing online report comments in real time and still awaiting the emailed pdf document at end of terms. This along with inconsistent report comments from staff led to decision to return to twice yearly, formal pdf reports.	High quality and easily accessible reporting should ensure that students and parents are fully informed of student progress. This enables meaningful reflection, conversation and goals setting. Changes made to reporting structures should provide for regular and purposeful communication between school and home and should therefore enable improved achievement at all levels.	Effort grades remain.  Return to twice yearly, formal reports.  Progress grades to be mapped against SOLO progressions.  Staff guidance provided to ensure greater consistency and quality of feedback and feed forward report comments.  Seek community feedback on reporting later in 2025.

## Strategic Goal – 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.**

### Annual Targets

- Increased participation in school clubs, groups, extra-curricular and leadership activities.

<b>Action 1</b>			
<b>Strengthen waka culture, including regular waka assemblies, waka days and waka competitions throughout the year.</b>			
<b>Achievements</b>	<b>Evidence</b>	<b>Variances</b>	<b>Where to next?</b>
Fortnightly, student led, waka assemblies were held throughout the year. Termly, student led waka competitions and events were held. Student participation and engagement in these was high. Intention was to provide fun and waka connection to improve student wellbeing, engagement and attendance.	Overall attendance level remained fairly stable with 45% of students attending school more than 90% of the time.	Waka culture including social and cultural events have been strong and student engagement with activities is good. Translating this into improved attendance has proved more difficult. Factors affecting student attendance are complex and multi-faceted. Wellbeing and engagement in a positive broader culture are one aspect.	Continue with waka assemblies and activities.  Create more opportunities for student leadership within this (see below).
<b>Action 2</b>			
<b>Strengthen connections with Ngati Koata (and other local iwi as appropriate) through a range of partnership opportunities.</b>			
<b>Achievements</b>	<b>Evidence</b>	<b>Variances</b>	<b>Where to next?</b>
<p>Creatives in Schools project was successfully completed. Local mahi toi artist worked with students on various toi projects. Iwi members shared purakau as part of this process. High engagement from students.</p> <p>A number of hui with iwi around different Kaupapa through the year. Strong relationship now between the school and iwi (contact in both directions).</p> <p>PLD contract with Kurahaupō local provider – connected directly with HOLAs and learning</p>	<p>Opening of Te Puna Matauranga – approx. 20 tangata iwi attended including kaumatua and kuia. Student created carved panels adorn Te Puna Matauranga. Carved wooden pou is a central feature.</p> <p>Iwi members including current students have delivered PLD to staff about local history including Nelson Tenth.</p> <p>Greater staff competence and confidence in building and sharing Kaupapa across the school (e.g. leading PLD in learning areas).</p>	<p>As a school we have made great gains in our culturally responsive practice and have strong connections with local iwi partners. However, there is always more to be done including consolidating existing good practice.</p> <p>The continuing disparity in Māori retention and achievement rates indicate that we could continue to develop a cultural 'feel' to the school that is more tangible.</p>	<p>Continue with established iwi connections – Year 9 marae visits, regular hui with iwi personnel, regularly consult around specific Kaupapa (building and site works, naming of facilities, any changes which might have cultural impact).</p> <p>Continue to build local contexts and purakau into curriculum.</p>

<p>areas to focus on local curriculum content for NCEA Level 1 and Year 10 modules.</p> <p>Bespoke Te Ahu Reo Māori course in Term 4.</p> <p>New kapa haka tutor appointed and underway building the rōpu.</p> <p>Appointed three additional staff who whakapapa Māori.</p>	<p>A significant number of staff have completed either bespoke or general Te Ahu o Te Reo Māori course.</p> <p>Board and school staff are all familiar with and use the Ngā Kawatau document to inform planning and decision making.</p>		
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### Action 3

#### Further develop and strengthen student leadership with authentic learning opportunities.

Achievements	Evidence	Variances	Where to next?
<p>Regional student leadership forum run by Nayland staff for over 100 students from schools across the region.</p> <p>Opportunities developed for senior students as student leaders, waka captains and peer mentors.</p> <p>Waka assemblies and competition events all student led.</p> <p>Student led committees met throughout the year to direct Kaupapa.</p>	<p>Approx 70 students in peer mentor roles working with Year 9 tutor classes.</p> <p>Waka captain role expanded and grown to include more students.</p> <p>Approx 20 students applied to be student leaders for 2025 – strong field.</p>	<p>There has been positive growth in student leadership over the last three years (since covid). Student participation is high and competition for leadership positions is strong.</p> <p>Leadership creates a culture of high expectations and aspirations which trickles out to improve the general school culture.</p> <p>Attributing attendance or wider engagement trends is difficult.</p>	<p>Integrate 'Big Brothers, Big Sisters' into student leadership programme.</p> <p>Student led committees open to students at all levels in 2025.</p> <p>Promote opportunities for and encourage boys into leadership positions.</p>

## Strategic Goal – Ako

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

### Annual Targets

- Learners achieve success appropriate to their individualised goal.

<b>Action 1</b>			
<b>Further embed 'Nayland College Teacher (NCT) Profile' practice in the culture of the school.</b>			
<b>Achievements</b>	<b>Evidence</b>	<b>Variances</b>	<b>Where to next?</b>
<p>35 full NCT observations of staff conducted through the year.</p> <p>Impact coach staff operate as tier one PB4L team and classroom coaches for junior classes.</p> <p>All but one HOLA now accredited RBL impact coaches.</p> <p>PLG co-construction groups ran through the year.</p>	<p>Teaching practice in part one of the profile (family like context) strong with average score of over 4/5 on 4 /5 indicators.</p> <p>Teaching practice in part two of profile (pedagogical practice) moderate to strong with over 50% score on 3 /5 indicators.</p> <p>Power sharing and co-construction remain the lowest scoring indicators.</p> <p>NCT profile language and practice is embedded as 'the way' throughout most learning areas.</p>	<p>Strong relationships focus has been maintained consistently over several years.</p> <p>There is a constant need to focus on NCT practice as new staff join the school.</p> <p>Some inconsistency of practice across learning areas.</p> <p>Some learning area meetings and PLD role model NCT practice more than others.</p> <p>HOLAs are not as invested in observing and feeding back to staff on teaching practice as other staff (e.g. SCTs, Ahorangi)</p>	<p>Encourage any staff who are interested to train as impact coaches.</p> <p>Ensure all SLT and HOLAs are impact coach accredited.</p> <p>Work towards greater consistency across learning areas (through central resources for meetings etc.)</p> <p>Require HOLAs to observe and provide feedback from an observation of all teachers in their learning area every year.</p>
<b>Action 2</b>			
<b>Implement new Foundations Studies course for targeted learners at NCEA Level 1 with increased whānau involvement and support.</b>			
<b>Achievements</b>	<b>Evidence</b>	<b>Variances</b>	<b>Where to next?</b>
<p>Foundations studies course at level successfully implemented with 18 students participating across three lines using newly developed 'skills standards'.</p> <p>Foundations Studies Level 2 course implemented for 2025 on one line.</p> <p>Strong relationship with the appropriate subject association and national network.</p>	<p>Intention of Foundations course was to provide foundational skills for future learning as well as credit opportunities for students as risk of not achieving NCEA Level 1. Some focus on literacy and numeracy prep however this to be developed further.</p> <p>17 of 18 achieved over 60 Level 1 credits and therefore the Foundations certificate.</p>	<p>Wellbeing outcomes from the course were strong – student and whānau voice indicated that this vulnerable and neurodivergent group felt well supported.</p> <p>All students supported into Level 2 programmes at school.</p>	<p>Ensure the Level 2 Foundations course provides an appropriate and supportive pathway (taught by a teacher from the Level 1 programme).</p> <p>Consider extending to two classes depending on student need.</p> <p>Strengthen literacy and numeracy CAA prep woven through course content.</p>

	<p>Five students achieved five or more lit / num credits through transition standards.</p> <p>Four students achieved the reading CAA and one achieved the writing CAA.</p> <p>Attendance and engagement was good. 14 of 18 had over 80% attendance. Behavioural concerns were minimal.</p> <p>Successful celebration event held at the end of the year with high whānau involvement.</p> <p>Student voice feedback on the course and supportive structure was very positive.</p>		Provision of a Level 2 foundational maths course to support these (and other) students requiring numeracy.
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### Action 3

#### Strengthen literacy and numeracy strategies and supports, using a three-tiered, data-driven approach.

Achievements	Evidence	Variances	Where to next?
<p>Whole school audit of literacy provision completed.</p> <p>School wide literacy strategies and resources developed.</p> <p>Learning area approach – individual areas supported to incorporate subject relevant literacy strategies.</p> <p>Asttle, PAT and other data used to identify students in need of tier 1-3 support.</p>	<p>We only entered students 'assessment ready'.</p> <p><b>Year 10:</b></p> <p>62% of students entered achieved numeracy</p> <p>70% of students entered achieved writing</p> <p>73% of students entered achieved reading</p> <p><b>Year 11:</b></p> <p>33% of students entered achieved numeracy</p> <p>45% of students entered achieved writing</p> <p>51% of students entered achieved reading</p> <p>NCEA Level 1 roll-based achievement rate was 62.5%. Using the MoE participation-based criteria the achievement rate was 71.5%</p>	<p>Clearly the CAAs have had an impact on achievement at Level 1.</p> <p>Overall achievement rates for literacy and numeracy are broadly in line with national averages. Numeracy is clearly lower than literacy and the impact of an 'Across School Teacher' kahui position focused on literacy has had a positive impact on staff delivery of literacy and therefore student achievement.</p> <p>Identifying students in need of deeper or longer-term support (e.g. Foundations students, English for literacy courses, ESOL students) is ongoing.</p>	<p>Continue to use data driven means of identifying students for Tier 1 (in class), Tier 2 (specialist class) and Tier 3 (specialist small group) interventions.</p> <p>Appointed within school numeracy specialist teacher to focus on rolling our numeracy strategies to learning areas and individual staff.</p> <p>Re-started the maths boost module classes at Years 9 and 10.</p> <p>Continued work with maths department focusing on using data to identify strengths and gaps for students and strategies for staff.</p>



## Strategic Goal – Respect

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

### Annual Targets

- Improve student wellbeing outcomes.

<b>Action 1</b> <b>Strengthen the consistency and use of classroom routines across the school.</b>			
Achievements	Evidence	Variances	Where to next?
<p>'Classroom culture' guides displayed in all rooms and used by all staff.</p> <p>Ahorangi supported staff with short observations and core class conferences for junior classes.</p> <p>Developed clear, stepped approaches for minor behaviours (cell phones, lateness etc).</p>	<p>Observations suggest greater consistency with classroom beginning and ending activities.</p> <p>Minor behaviours were generally managed well and consistently (e.g. cell phones). Students and whānau commented that the clarity of the system was helpful.</p>	<p>It can be challenging to maintain consistency across 100 teaching staff. Sometimes, despite clear, regular messaging and PLD some staff struggle to follow expected process.</p> <p>Sometimes staff also avoid challenging small behaviours (e.g. uniform) to avoid confrontation and escalation to a bigger issue.</p>	<p>Regular messaging on the need for consistency – and dealing with the small things (uniform) to maintain high expectations and positive culture.</p> <p>Clear and easy to follow systems maintained.</p> <p>Appropriate support from classroom coaches on positive process and pastoral team on mid-level responses.</p> <p>SLT walk throughs to acknowledge staff following routines.</p>
<b>Action 2</b> <b>Strengthen attendance strategies to improve attendance across the school.</b>			
Achievements	Evidence	Variances	Where to next?
<p>'Punctuality push' in Terms 1 and 2 – resulted in short term improvements.</p> <p>Appointed dean support worker to focus on students with attendance in 70-85% bracket.</p> <p>Liaised with attendance service Tāpitomata regularly.</p>	<p>Attendance data has been frustratingly stubborn. Despite some fluctuations across weeks or terms, broadly speaking attendance has held steady at approx. 45% of students attending over 90% of the time. Most weeks, school attendance is around 80-85%.</p>	<p>Attendance strategies have focused on whole school messaging to students and whānau – to target those only intermittently absent.</p> <p>Focused on supporting students with moderate absence through the pastoral team and dean support worker and through heavy pastoral intervention and referrals to the attendance service for students with chronic absence. The latter two categories are extremely resource</p>	<p>Region-wide, collaborative attendance strategy with other local high schools.</p> <p>Obtained funding for school attendance project to investigate and respond to onsite truancy.</p> <p>Appoint an LA to walk grounds and work on site-based truancy.</p>

		heavy with only moderate levels of improvement.	<p>Continue messaging to whānau on the importance of attending school.</p> <p>Consider offering some part time courses for senior students who can manage part time attendance along with academic success.</p>
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### Action 3

**Strengthen restorative practice strategies, including positive and restorative conversations and how to respond to unproductive behaviours.**

Achievements	Evidence	Variances	Where to next?
<p>Tier 3 response guide developed and used by SLT to improve consistent responses to tier three incidents.</p> <p>Restorative conversation guide developed for middle leaders.</p> <p>‘Reflection Room’ processes were reviewed and strengthened to make them easier to use for staff and clearer for students.</p> <p>Tier 3 whānau hui held if student at risk of other tier three consequence with very restorative and solutions focused approach.</p>	<p>103 stand downs were conducted through 2024. This is a slight increase from the previous year. Decision to stand down automatically for some behaviours (vaping in class, physical assault, verbal assault of staff) increased numbers.</p> <p>Restorative conversations took place as well as discipline consequence.</p> <p>Eight suspensions conducted. This is a significant decrease from previous recent years. Three for continual disobedience, five for critical incidents.</p>	<p>Junior behaviour in classroom and around the school remains a challenge. A small number of junior students seem to find managing themselves, their emotional responses and their behaviours extremely challenging.</p>	<p>Continue PLD for classroom teachers in de-escalation, consistency and maintaining expectations.</p> <p>Continue PLD for all staff (including Learning Assistants) on neurodiversity.</p> <p>Continue PLD for all staff and middle leaders on restorative practice.</p> <p>Continue to work with whānau and agencies in a solutions focused way to supporting students with challenging behaviours.</p> <p>Strengthen transition processes to ensure information and strategies are shared and students are supported into college expectations and routines.</p>

# Junior Achievement Summary

## 2024 Literacy and Numeracy Common Assessment Results

In 2024 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 more 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.

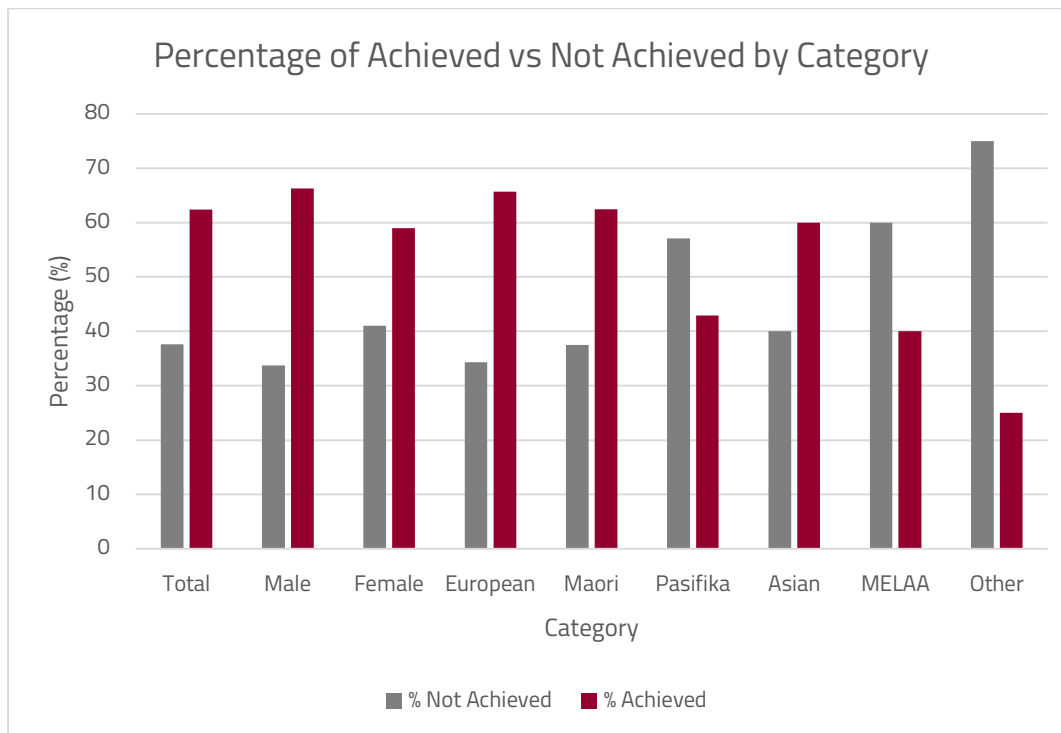
This data does not include international students or students from the Learning Support Centre.

In 2025 we plan to enter 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).

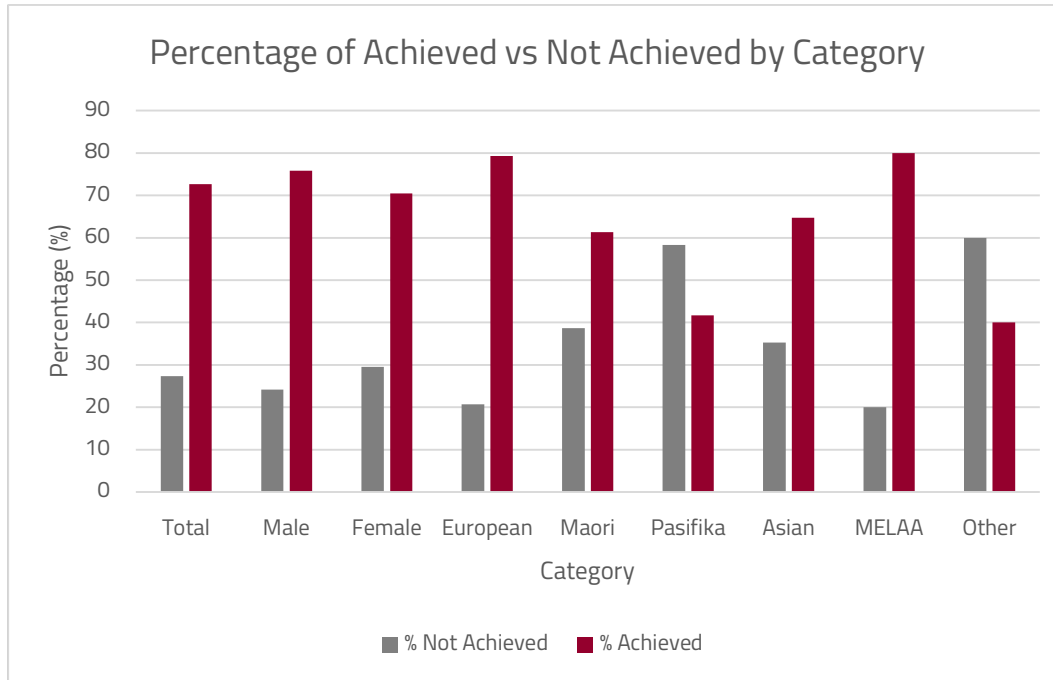
## Literacy and Numeracy CAA Summary

### Numeracy US 32406 (Year 10)

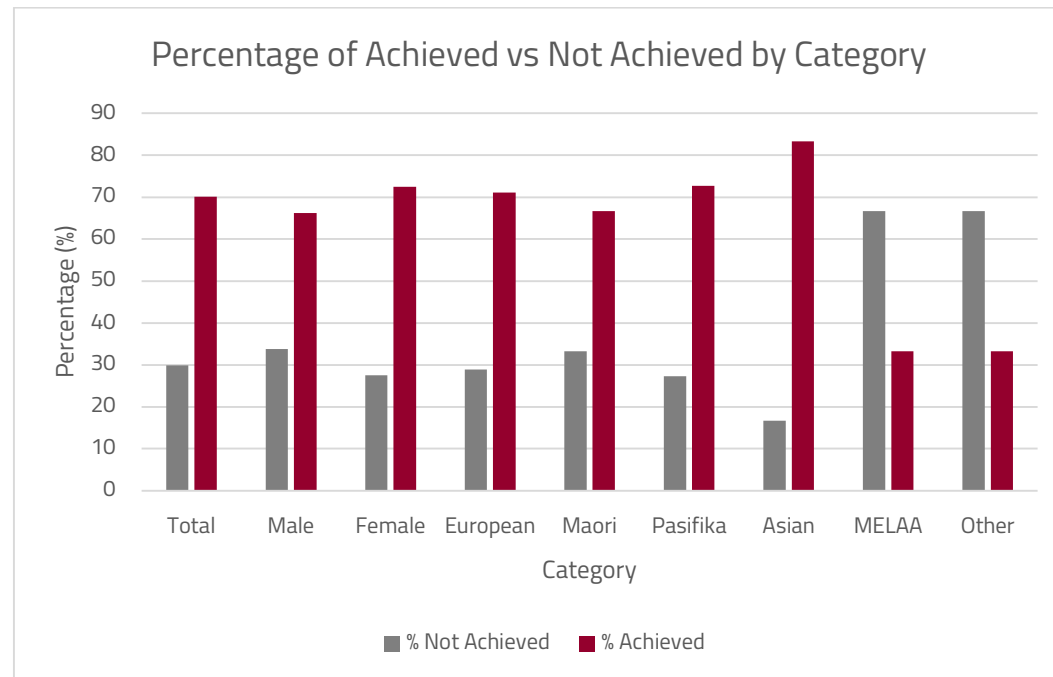
(These graphs show results for students entered – not full cohort)



### Literacy Reading US 32403



### Literacy Writing US 32405



## Next Steps

There has been a focus on literacy throughout 2024 which will continue in 2025 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.

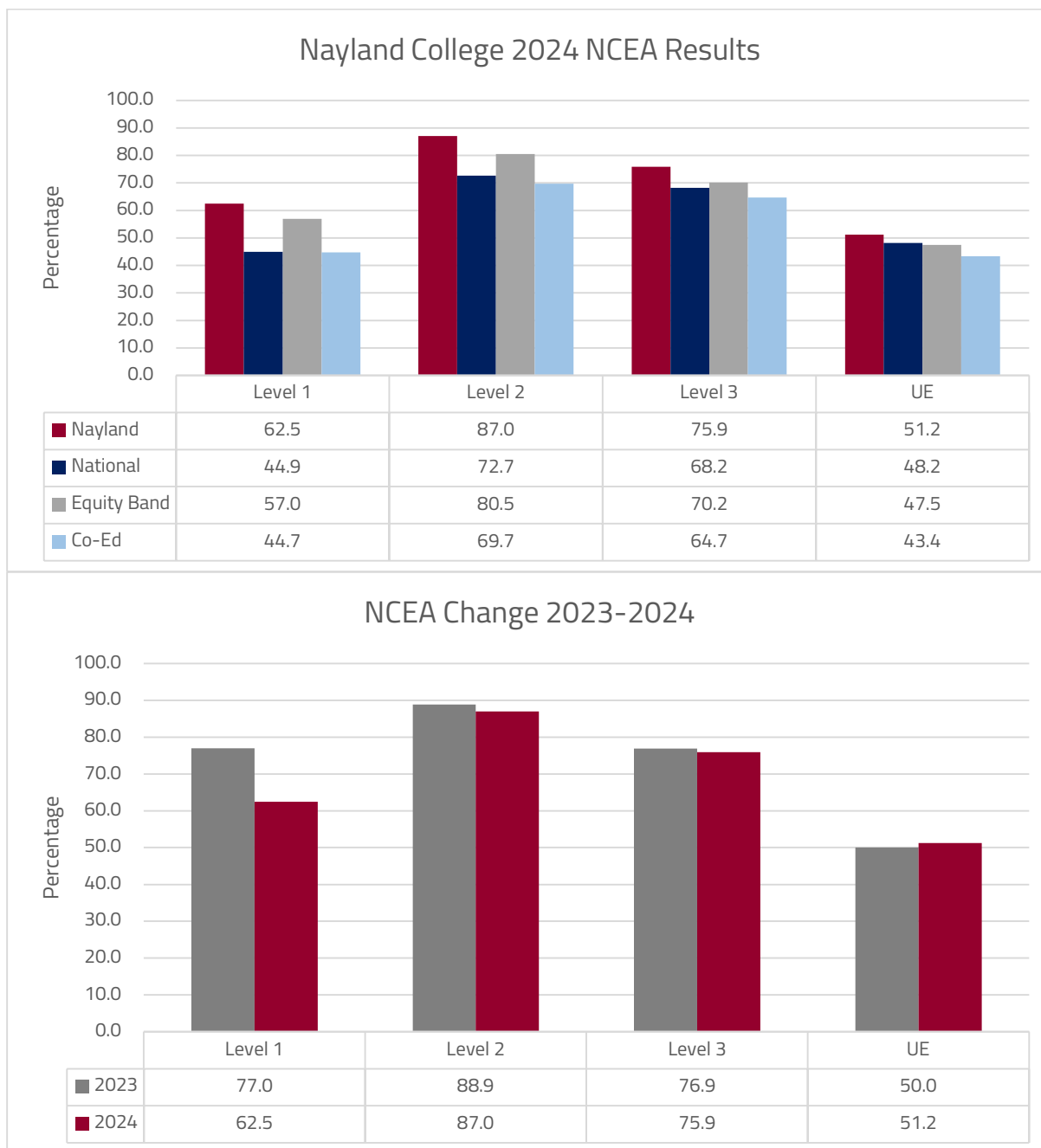
The introduction of the new literacy requirements for NCEA Level 1 through the Common Assessment Activities has led to a focus on developing coherent literacy pathways throughout the Kahui Ako, which have now been strengthened through a more cohesive Numeracy programme in contributing schools. We now 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 have also strengthened our literacy support processes using a 'three tiered' approach with 'boost' classes supplementing the mainstream curriculum. A focus for 2025 is a continued approach to understanding numeracy teaching opportunities across the curriculum and ensure consistent language and practice around numeracy.

Our Year 10 curriculum was fully redesigned for the beginning of 2024. Our internal student voice data shows this is already providing greater choice and agency for learners, increasing engagement and providing 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.



# NCEA Achievement Summary

(unconfirmed results\*)



## Level 1

As we were anticipating and tracking, our achievement rates at Level 1 have declined under the new assessment system.

The graph below includes all students that are enrolled in Year 11. NQZA have announced that as 34% of schools are no longer offering Level 1 as a qualification, they are now reporting a participation based grade at Level 1. In

other words, only students that have been entered for 80+ credits at Level 1 are included in the reporting. Under this new criteria the pass rate for Nayland College is 71.5%, compared to a national average of 70.0%.

Of the students that did not achieve the qualification:

- 23 achieved the literacy and numeracy CAAs, but did not have 60+ credits required to achieve Level 1.
- 11 students achieved the Numeracy CAA, but missed out on Literacy. Six of those had sufficient credits if they had achieved Literacy.
- 16 students achieved the Literacy CAA, but missed out on Numeracy. Six of those had sufficient credits if they had achieved Numeracy.
- 37 students did not achieve Literacy or Numeracy. 20 of these students had enough credits to achieve Level 1 if they had achieved the CAAs. The majority of these students are in our foundations programme and are aiming to achieve the CAAs over two years.

## Level 2

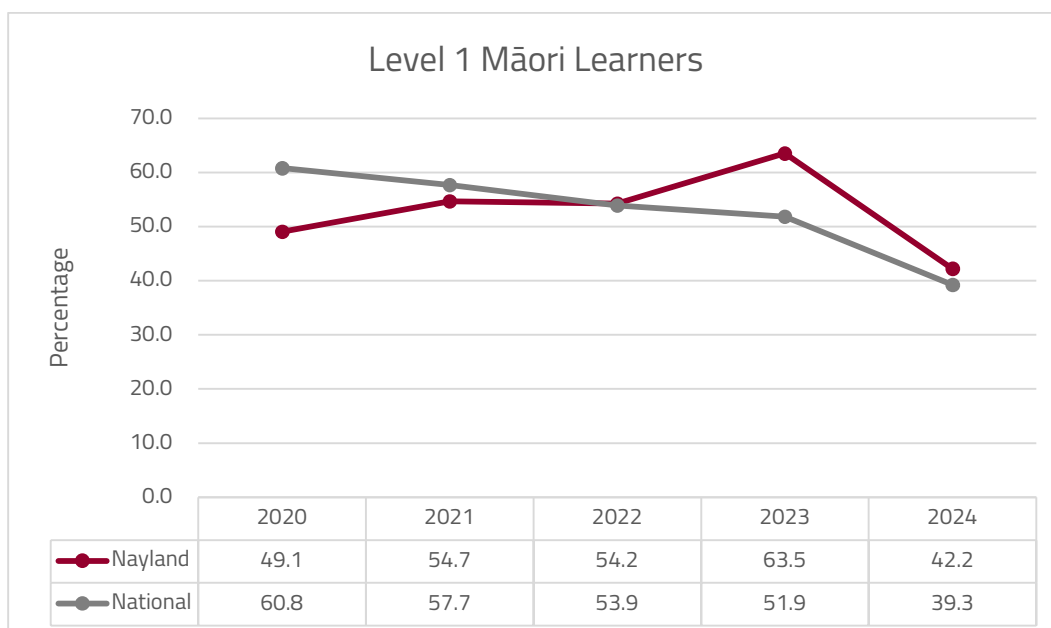
Off the back of a very high result in 2023, there has been a slight reduction in Level 2 achievement of 3.5%. However, many of these students will gain Level 2 before the March cutoff. Three students have 60+ credits, but still have not achieved Literacy and/or Numeracy (two are ESOL).

## Level 3/University Entrance

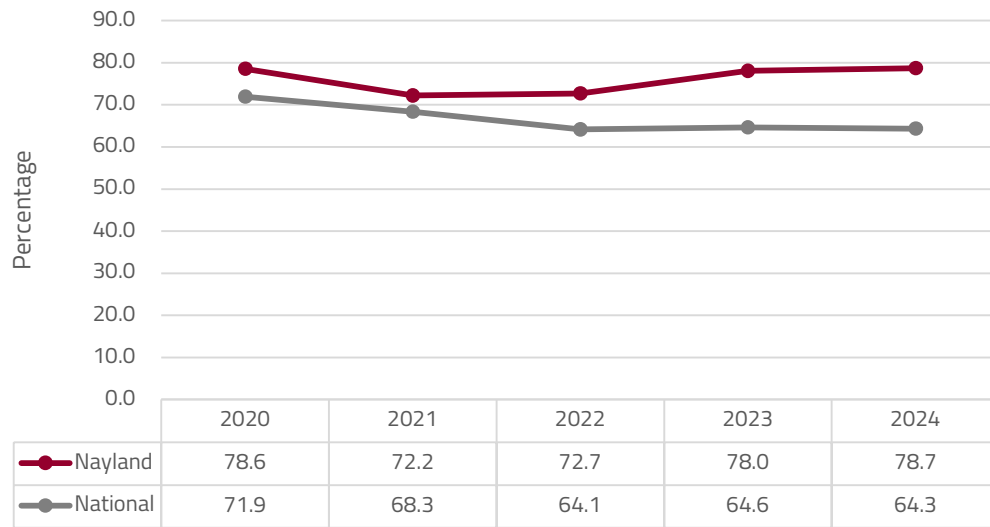
Level 3 and UE results are roughly in line with 2023.

## Māori Achievement

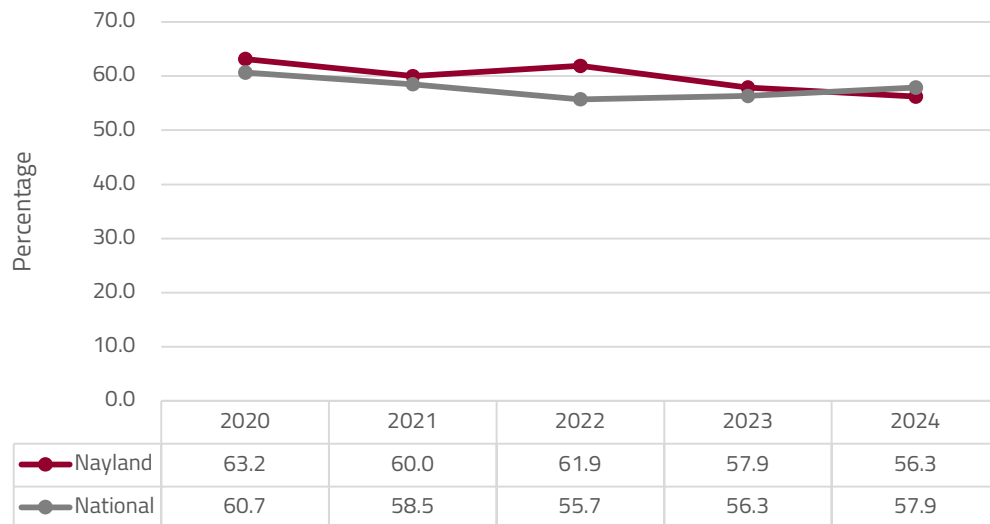
Māori achievement is roughly in line with National trends and previous year's results, with the exception of University Entrance. It should be noted that although UE achievement was low, retention of Māori learners was higher in 2024. However, retention of Māori learners remains a concern for the school moving forward. Decreasing this disparity and improving outcomes for Māori learners continues to be a schoolwide focus for 2025.



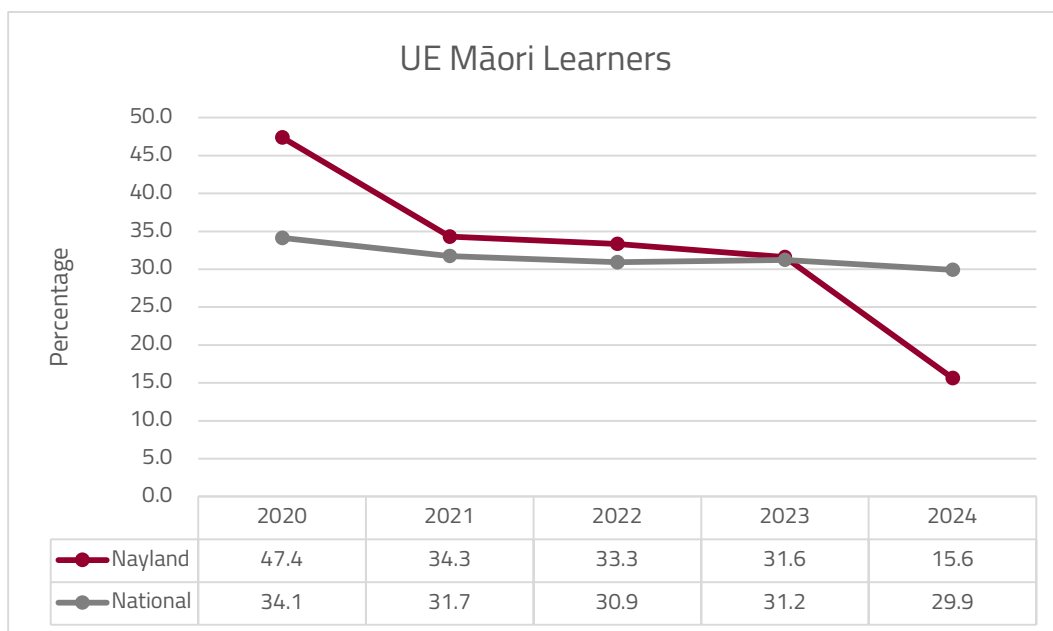
### Level 2 Māori Learners



### Level 3 Māori Learners



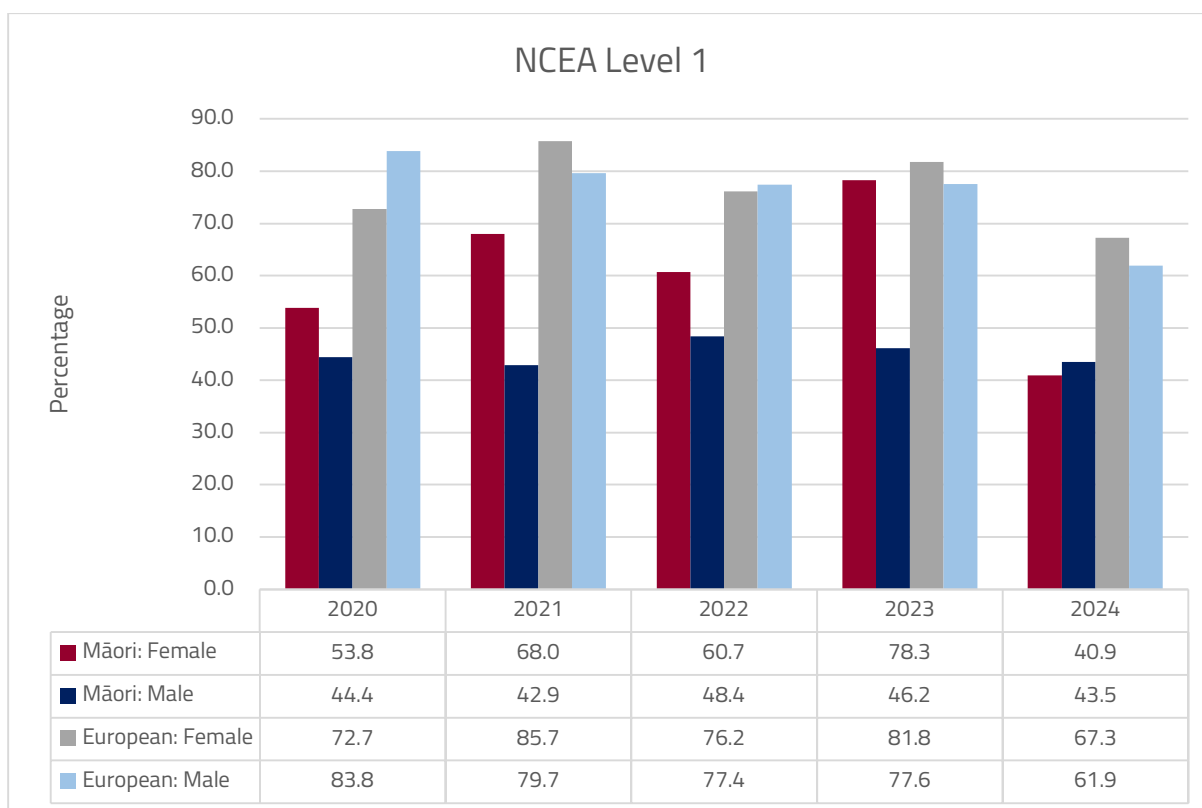




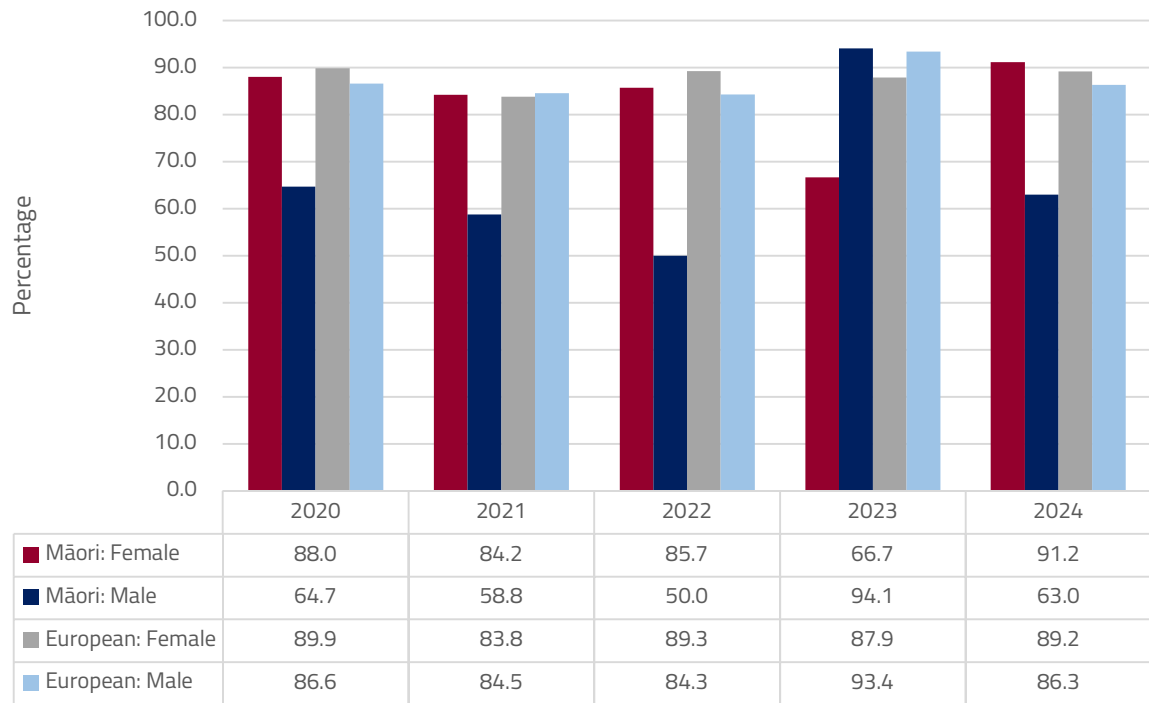
*(6 out of 32 students, although only 16 sitting UE)*

## Māori Learners – Male and Female Achievement

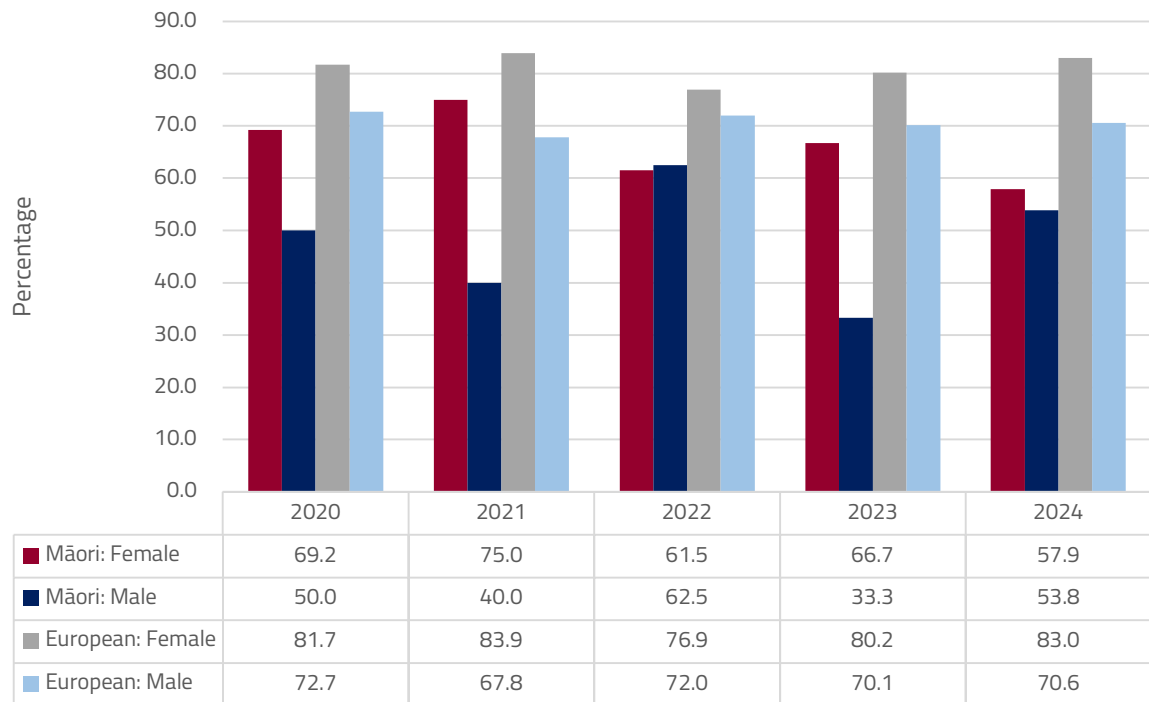
Gender differences between Māori learners are not significant, except for Level 2:

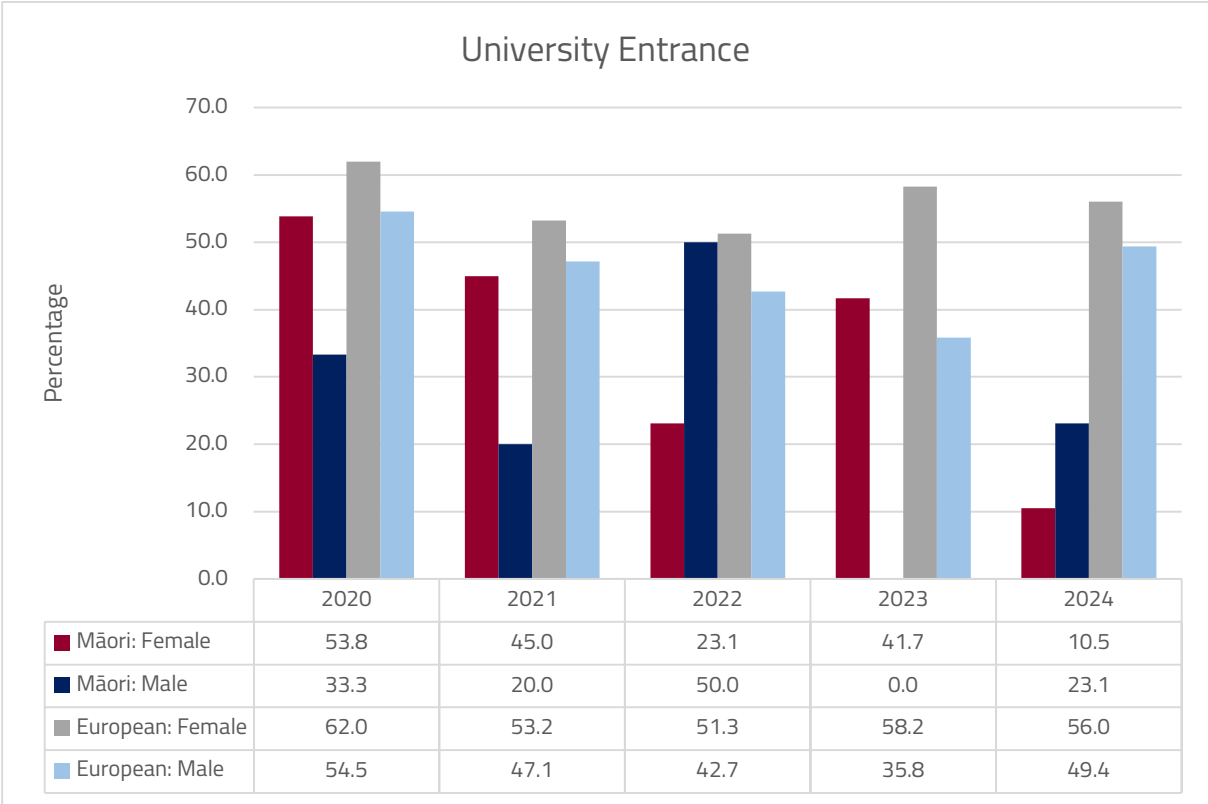


## NCEA Level 2



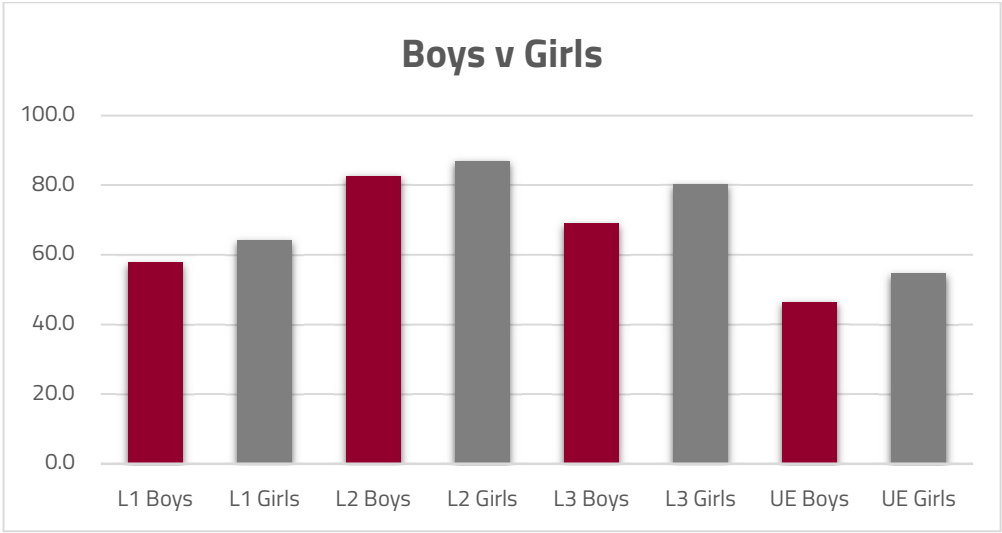
## NCEA Level 3





### Achievement by Gender

Both boys and girls are achieving at or above National Average at all levels. The gap between boys and girls remains a concern at all levels.



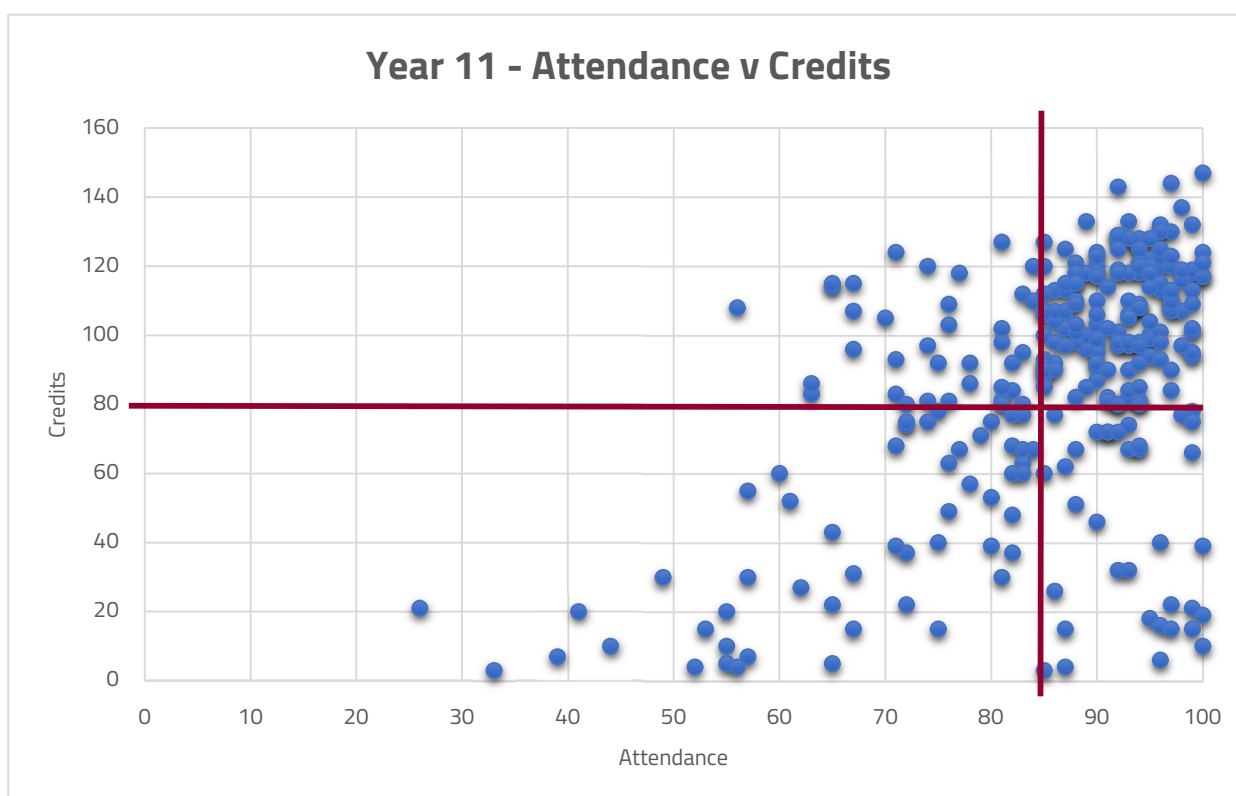
## Endorsements

Endorsements are similar to previous years and in line with National Averages, particularly at Level 2. Compared to EQI average, our students are succeeding at a high level. Supporting students to have high expectations and aim for endorsements remains a focus in 2025.

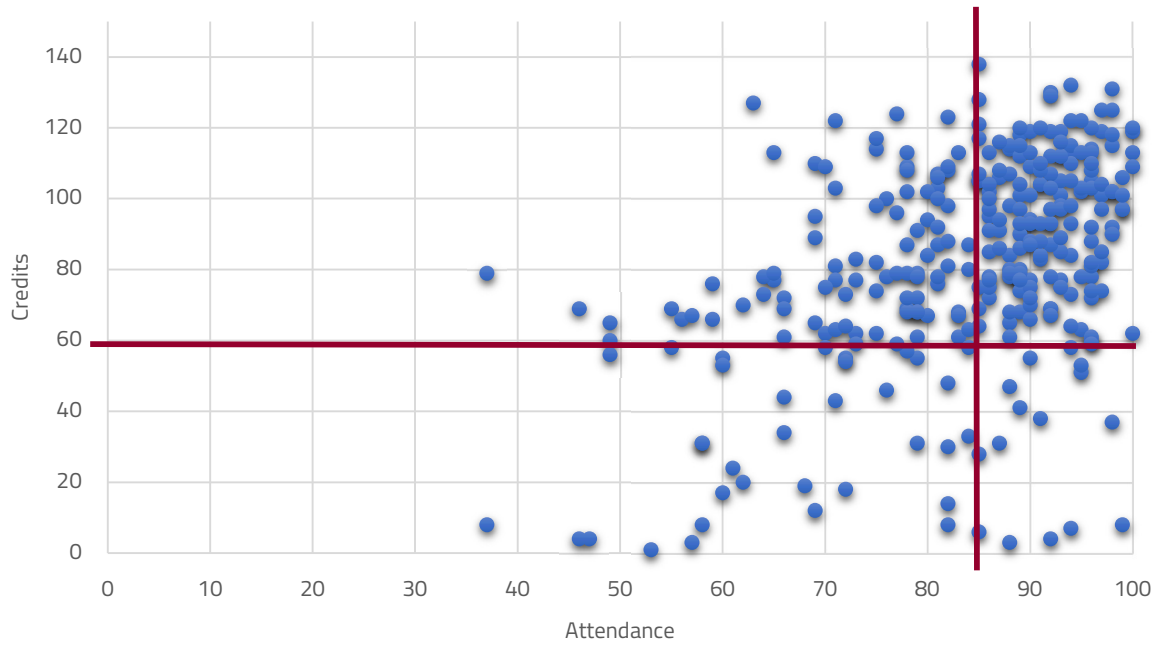
	2023	2024	Nat Av	EQI Avg.	Vs Nat Av
L1 M	24.9	27.6	28.8	27.8	Similar
L1 E	15.9	11.2	11.1	9.4	Similar
L1 ME	40.8	38.8	39.9	37.2	Similar
L2 M	26	24.7	25.0	22.0	Similar
L2 E	15.6	19.6	15.1	12.0	Higher
L2 ME	41.6	44.3	40.1	34.0	Higher
L3 M	20.4	23.0	26.1	23.1	Lower
L3 E	16.8	14.5	14.2	12.3	Similar
L3 ME	37.2	37.5	40.3	35.4	Similar

## Attendance

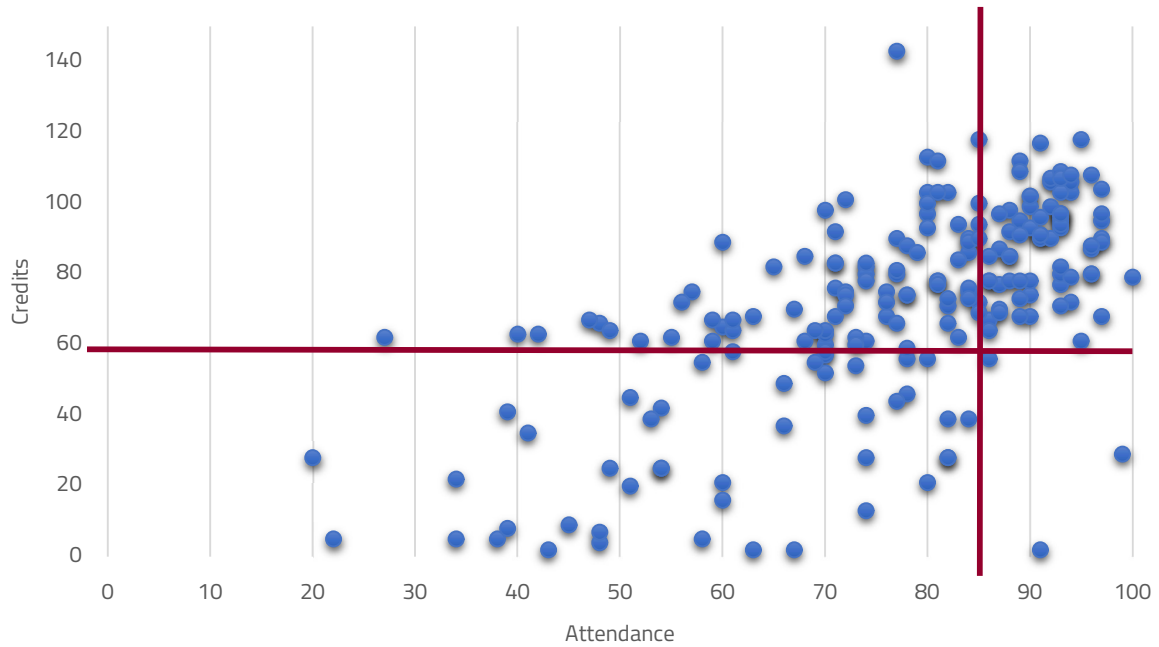
There is an obvious correlation between attendance and achievement, although there continues to be a trend of students achieving their qualification with less than 85% attendance, particularly at Level 3. Year 13 attendance continues to be a concern and focus for 2025.



### Year 12 - Attendance v Credits



### Year 13 - Attendance v Credits



## Year 13 Gaining Level 2

	2020	2021	2022	2023	2024
Nayland College	93.1	97.1	96.0	96.1	97.0
National Co-Ed Average	89.4	88.9	87.8	90.3	83.9

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.



# Senior Achievement Summary

In another difficult year, with student attendance continuing to be a challenge, Nayland College has done well to hold our results, and in some instances make some small improvements. Our results also match tracking throughout the year. As all Level 1 standards changed in 2024 (including the introduction of the co-requisite literacy and numeracy standardised tests) this is a new area for us to set a baseline and we expect these numbers to grow and become better at tracking and monitoring over coming years.

Māori achievement continues to sit behind other ethnicities, however mostly above National averages. The principles of Te Kotahitanga (through the Nayland College Teacher Profile) need to remain at the forefront of our pedagogical model. The achievement of boys is also sitting noticeably behind our girls, but ahead of national averages. It was pleasing to see an increase in boys UE results. Retention of our Māori boys is a concern, with small numbers continuing until the end of Year 13. We will be looking further at this data, but we do know that the NMIT Foundation Studies course attracted a large number of students that prefer an alternative learning environment. Our 'Foundation Studies' programme has been a success and we believe it will assist with retention across the board. The NMIT programme is also being scaled down for 2025.

The average number of credits per subject does make a significant difference for students taking 3 or more courses that offer low numbers of credits, or where students gain low credits. This is something we are reviewing carefully.

We were pleased to see an increase in UE achievement, with our results likely to increase further as students finish Te Kura summer school programmes and other catch-up credits are entered. Although our UE statistics are now above National and EQI averages, we continue to have less boys achieving at this level (although it was a significant improvement from 2023). Our UE statistics also continue to lag behind some other local schools. As Nayland College has highly individualised programmes with not all students aiming for UE, this differential is not surprising. Other local schools tend to only have UE approved courses at Level 3. We believe that a Level 3 qualification without UE will not open many more doors than a Level 2 qualification, so we do need to continue to encourage students to persevere with UE approved courses where possible.

## Next Steps

Although there are obvious areas for improvement (especially when we also compare achievement to pastoral, retention and attendance data), the reality is that after a difficult few years Nayland College continues to provide a stable environment for most students to succeed.

- SLT will meet with every HOLA early in Term 1 to discuss the data of each and every course. To be reviewed urgently by learning areas:
  - Review all standards.
  - Poor performing standards need to urgently be replaced or assessments altered to better suit the needs of the students.
  - Poor performing subjects need urgent review
- Continuing to support teachers with the changes to NCEA Level 1 and the upcoming changes at Level 2 and 3, alongside the new curriculum document, Te Mātaiaho.
- As our classrooms get more diverse, we continue to prioritise PLD around neurodiversity and other learning support needs.
- Having a relentless focus on literacy and numeracy and supporting new programmes in place to improve these results.

- A continued focus on the Nayland College Teacher Profile, with an increased emphasis on Māori and boys' achievement.
- Data monitoring through the new waka structure continues to be integral to ensuring student success and timely interventions, particularly with changes at Level 1.





# Te Tiriti o Waitangi

Nayland College is committed to upholding Te Tiriti o Waitangi and to providing rich cultural opportunities for our students.

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 celebrated 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 our 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
- Ngā Kawatau me ngā Tumanakotanga o Te Tauihu: The Aspirations and Expectations of Te Tahuihu,

Nayland College illustrates our commitment to Te Tiriti o Waitangi through:

- Development and resourcing of culturally responsive and relational school wide professional practice (Based on the Relationships Based Learning Profile)
- Provision of Māori representation in school leadership roles, including but not limited to the School Board, Senior Leadership and Student Leadership Teams
- Development and implementation of a new modular Year 10 curriculum incorporating authentic, localised contexts and mātauranga Māori
- Development and implantation of senior learning programmes incorporating localised, culturally sustaining contexts and mātauranga Māori
- Inclusion of Aotearoa Histories and Te Tiriti o Waitangi into the curriculum across a number of learning areas
- Development of a school-wide ‘waka’ pastoral structure designed in collaboration with mana whenua and reflecting local pūrakau
- A whānau vertical tutor class with a focus on Tikanga and Te Reo Māori
- Te Reo Māori instruction at Years 9-13 (Nayland College does not currently offer full immersion learning in Te Reo Māori however we are reflecting and working towards increased Te Reo Māori opportunities and recruitment of suitable staff)
- Provision of professional development opportunities for staff to develop Te Reo and Tikanga Māori capabilities – including participation in the Te Ahu o Te Reo Māori programme and weekly on site Te Reo classes for staff
- Incorporating tikanga into everyday practices such as beginning and ending hui with karakia, practising waiata and staff and students learning the school haka
- Recruiting and retaining additional Māori staff as teachers and learning assistants
- Encouraging strong Māori student leadership throughout the school

- Continual focus on improving equity for Māori students through strategic goals and planning, resourcing, curriculum design, relational pedagogy and pastoral systems
- School-wide and compulsory learning area goals around improving equity
- Regular evaluation of systems and outcomes and their impact on Māori student experience and achievement
- A recent mahi toi project through 'Creatives in Schools' in collaboration with a local artist and Ngāti Koata to increase the visual impact of cultural representation
- Ongoing strengthening of relationships with local iwi, in particular Ngāti Koata, the kaitiaki of the whenau on which Te Kāreti o Neirana stands
- 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
- Frequent collaboration and engagement with whānau through rununga mātua around community events, opportunities for students, school initiatives, curriculum and pastoral developments
- Strengthening of school kapa haka rōpu 'Pūaha Te Tai'
- Pōwhiri each year for new staff and students and special guests
- Culturally appropriate tikanga and iwi representation at the openings of new buildings and facilities
- School wide meetings and events follow tikanga.



# Statement of compliance with employer policy

The board of Nayland College complies with the principle of being a good employer as required by the Education and Training Act 2020 (s 597).

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><b>Health and Safety:</b> We strive to ensure that our workplace complies with all health and safety regulations. This includes conducting regular risk assessments, providing necessary safety equipment, and ensuring that all staff are trained in health and safety procedures.</p> <p><b>Fair Treatment:</b> We have implemented policies that promote fairness and equality in the workplace. This includes having clear procedures for addressing grievances, preventing discrimination, and ensuring that all employees are treated with respect and dignity.</p> <p><b>Professional Development:</b> We support the continuous professional development of our staff by providing access to training programs, encouraging further education, and offering opportunities for career advancement.</p> <p><b>Work-Life Balance:</b> We promote a healthy work-life balance by offering flexible working arrangements where possible, ensuring reasonable working hours, and providing support for employees' mental and physical well-being.</p> <p><b>Clear Communication:</b> Maintaining open and transparent communication channels is key at Nayland College. Staff are regularly updated on any changes that may affect them, and they have a platform to voice their concerns and suggestions.</p> <p><b>Supportive Environment:</b> We offer a supportive and inclusive work environment where teamwork is encouraged, achievements are recognised and rewarded, and support is provided for employees facing personal or professional challenges.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>As part of our EEO programme, we:</p> <ul style="list-style-type: none"> <li>• appoint appropriately qualified staff through a fair and impartial appointment process</li> <li>• create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)</li> <li>• explore professional development and training opportunities</li> <li>• monitor the implementation of our programme and report to the board.</li> </ul> <p>We promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good</p>

	<p>employer. We support the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Nayland College appoints appropriately qualified staff through a fair and impartial appointment process. We are guided by the principle of being a good employer and aim to build employment relationships that are based on good faith. Our appointment process meets the requirements of all relevant legislation, including the Education and Training Act 2020, Employment Relations Act 2000, and Children's Act 2014.</p> <p>Our appointment process includes:</p> <ul style="list-style-type: none"> <li>• delegating the authority of the board to appoint staff</li> <li>• advertising a position, interviewing and reference checking, and making an appointment</li> <li>• ensuring that applicants for teaching positions are appropriately qualified and registered</li> <li>• checking that staff do not pose a risk to student safety.</li> </ul> <p>We sight originals or verified copies of documentation as part of the appointment process. We retain or destroy records as required.</p>
<p>How are you recognising</p> <ul style="list-style-type: none"> <li>• The aims and aspirations of Māori,</li> <li>• The employment requirements of Māori, and</li> <li>• Greater involvement of Māori in the Education service?</li> </ul>	<p>Refer 'Te Tiriti o Waitangi' section above.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Nayland College is committed to providing opportunities for enhancing the abilities of individual staff members. We support staff to engage in professional development that enhances the quality of teaching, learning, and support services, and aligns with the strategic direction of our school.</p> <p>Professional development at Nayland College aims to:</p> <ul style="list-style-type: none"> <li>• progress the capability and competence of individual staff</li> <li>• address any gaps in the capabilities of our staff as a whole</li> <li>• ensure that staff meet new requirements as they are introduced.</li> </ul>
<p>How are you recognising the employment requirements of women?</p>	<p>We promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. We support the fair and proper</p>

	<p>treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.</p> <p>We implement equal employment opportunities in all relevant school policies, procedures, and practices. The implementation of our EEO policy and programme supports our school to:</p> <ul style="list-style-type: none"> <li>• prevent and eliminate bias and discrimination</li> <li>• promote an inclusive and safe work environment</li> <li>• treat all current and prospective staff fairly</li> <li>• provide equal access and consideration in all aspects of employment (e.g. recruitment, training, promotion).</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	See above.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

# Financial statements (to come)

**Statement of responsibility signed and dated**

**Statement of comprehensive revenue and expense**

**Statement of changes in net assets/equity**

**Statement of financial position**

**Statement of cash flows**

**Notes to the financial statements**

**Independent auditor's report signed and dated**

# Sports Data

Percentage of students participating in sport								
All Students			Boys			Girls		
2022	2023	2024	2022	2023	2024	2022	2023	2024
32%	34%	38%	31%	35%	40%	32%	33%	38%

	2022	2023	2024
% of teachers involved in sport (coaching or managing)	19%	25%	24%
% of teachers coaching sport	10%	16%	13%

## Kiwisport Funding

Kiwisport is a Government funded initiative to support students' participation in organised sport.

- Kiwisport funding received in 2023 was \$36,276.18 (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





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Showcase School