



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	293
Principal:	Hannah Banks (Acting)
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

NAYLAND COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Nayland College

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Rachel Robinson

Full Name of Presiding Member



Signature of Presiding Member

28.5.26

Date:

Lenny Diamond

Full Name of Principal



Signature of Principal

28.5.26

Date:

Nayland College

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Rachael Robinson	Presiding Member	Co-opted	Jun 2028
Daniel Wilson	Principal	ex Officio	
Isaac Carnegie	Parent Representative	Elected	Dec 2026
Maxine Noar	Parent Representative	Elected	Dec 2026
Anne Cox	Parent Representative	Co-opted	Mar 2028
Taufau Sa'u	Parent Representative	Elected	Sep 2028
Tamara Allen	Parent Representative	Elected	Sep 2028
Rachel Purdie	Staff Representative	Elected	Sep 2028
Luke Halcrow	Student Representative	Elected	Sep 2026
Glen Heke	Parent Representative	Elected	Aug 2025
Diane Strong	Parent Representative	Elected	Aug 2025
In Attendance: Kathy Sherwood	Secretary		

Nayland College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	19,821,569	18,455,859	19,594,418
Locally Raised Funds	3	2,118,851	2,333,350	1,758,892
Interest		201,339	200,000	260,616
Total Revenue		22,141,759	20,989,209	21,613,926
Expense				
Locally Raised Funds	3	879,750	1,487,130	800,692
Learning Resources	4	16,363,477	15,399,082	15,821,367
Administration	5	1,071,351	843,770	915,627
Interest		13,378	12,000	16,220
Property	6	3,457,297	3,223,500	3,547,563
Loss on Disposal of Property, Plant and Equipment		13,670	-	1,799
Total Expense		21,798,923	20,965,482	21,103,268
Net Surplus for the year		342,836	23,727	510,658
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		342,836	23,727	510,658

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,751,907	3,751,907	3,241,249
Total comprehensive revenue and expense for the year		342,836	23,727	510,658
Contribution - Furniture and Equipment Grant		161,289	161,289	-
Contribution - Te Mana Tūhono		223,889	-	-
Distributions to the Ministry of Education	16	(170,928)	-	-
Equity at 31 December		4,308,993	3,936,923	3,751,907
Accumulated comprehensive revenue and expense		4,308,993	3,936,923	3,751,907
Equity at 31 December		4,308,993	3,936,923	3,751,907

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 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	987,741	762,642	689,980
Accounts Receivable	8	1,620,946	1,070,220	1,070,220
GST Receivable		45,919	96,062	96,062
Prepayments		76,741	55,790	55,790
Investments	9	3,508,000	3,508,000	3,508,000
Funds Receivable for Capital Works Projects	16	10,262	12,858	12,858
		<u>6,249,609</u>	<u>5,505,572</u>	<u>5,432,910</u>
Current Liabilities				
Accounts Payable	11	1,493,125	1,651,604	1,651,604
Revenue Received in Advance	12	1,651,432	1,449,643	1,449,643
Provision for Cyclical Maintenance	13	211,757	245,317	88,914
Finance Lease Liability	14	53,406	62,583	62,583
Funds held in Trust	15	1,115,717	741,565	741,565
Funds held for Capital Works Projects	16	185,308	40,753	40,753
		<u>4,710,745</u>	<u>4,191,465</u>	<u>4,035,062</u>
Working Capital Surplus		1,538,864	1,314,107	1,397,848
Non-current Assets				
Investments	9	500,000	500,000	500,000
Property, Plant and Equipment	10	2,615,993	2,433,381	2,341,027
		<u>3,115,993</u>	<u>2,933,381</u>	<u>2,841,027</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	258,878	200,180	376,583
Finance Lease Liability	14	78,986	102,385	102,385
Funds held in Trust	15	8,000	8,000	8,000
		<u>345,864</u>	<u>310,565</u>	<u>486,968</u>
Net Assets		<u>4,308,993</u>	<u>3,936,923</u>	<u>3,751,907</u>
Equity		<u>4,308,993</u>	<u>3,936,923</u>	<u>3,751,907</u>

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



Nayland College

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		7,521,078	6,926,623	6,771,155
Locally Raised Funds		551,976	511,250	719,810
International Students		1,428,023	1,822,100	1,348,046
Goods and Services Tax (net)		50,143	-	(53,087)
Payments to Employees		(4,012,195)	(3,308,530)	(3,630,248)
Payments to Suppliers		(5,006,274)	(5,720,716)	(4,594,497)
Interest Paid		(13,378)	(12,000)	(16,220)
Interest Received		203,383	200,000	258,749
Net cash from Operating Activities		722,756	418,727	803,708
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(378,921)	(507,354)	(541,949)
Purchase of Investments		-	-	(1,500,000)
Net cash (to) Investing Activities		(378,921)	(507,354)	(2,041,949)
Cash flows from Financing Activities				
Furniture and Equipment Grant		161,289	161,289	-
Distributions to the Ministry of Education		(170,928)	-	-
Finance Lease Payments		(37,026)	-	(34,101)
Funds Administered on Behalf of Other Parties		591	-	400,664
Net cash from Financing Activities		(46,074)	161,289	366,563
Net increase/(decrease) in cash and cash equivalents		297,761	72,662	(871,678)
Cash and cash equivalents at the beginning of the year	7	689,980	689,980	1,561,658
Cash and cash equivalents at the end of the year	7	987,741	762,642	689,980

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 2025

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 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense 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

The 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 21b.

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period 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 released to 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	10-20 years
Furniture and Equipment	2-20 years
Information and Communication Technology	2-5 years
Intangible Assets	2-5 years
Motor Vehicles	12.5years
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 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 initially recognised at fair value and 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	7,369,644	6,807,093	7,113,419
Teachers' Salaries Grants	9,860,799	9,172,766	9,689,285
Use of Land and Buildings Grants	2,412,530	2,350,000	2,639,021
Other Government Grants	178,596	126,000	152,693
	<u>19,821,569</u>	<u>18,455,859</u>	<u>19,594,418</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	114,217	62,500	80,793
Fees for Extra Curricular Activities	377,382	195,550	385,157
Trading	124,303	150,100	23,025
Other Revenue	260,965	103,100	220,824
International Student Fees	1,241,984	1,822,100	1,049,093
	<u>2,118,851</u>	<u>2,333,350</u>	<u>1,758,892</u>
Expense			
Extra Curricular Activities Costs	363,500	219,925	380,881
Trading	116,394	138,500	10,769
International Student - Employee Benefit - Salaries	113,970	123,000	127,926
International Student - Other Expenses	285,886	1,005,705	281,116
	<u>879,750</u>	<u>1,487,130</u>	<u>800,692</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>1,239,101</u>	<u>846,220</u>	<u>958,200</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	484,855	396,392	426,186
Information and Communication Technology	243,689	192,500	198,187
Employee Benefits - Salaries	13,119,610	11,889,766	12,658,223
Staff Development	67,303	61,500	65,763
Depreciation	378,829	436,000	372,803
Other Learning Resources	2,069,191	2,422,924	2,100,205
	<u>16,363,477</u>	<u>15,399,082</u>	<u>15,821,367</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	18,670	18,670	19,775
Board Fees and Expenses	86,865	37,800	49,934
Legal Fees	5,520	5,000	2,280
Other Administration Expenses	380,353	313,300	273,217
Employee Benefits - Salaries	437,882	337,000	405,193
Insurance	36,366	35,000	33,012
Service Providers, Contractors and Consultancy	105,695	97,000	132,216
	<u>1,071,351</u>	<u>843,770</u>	<u>915,627</u>



6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	199,129	220,000	194,999
Cyclical Maintenance	77,641	70,000	108,710
Heat, Light and Water	295,451	182,000	184,321
Rates	24,641	15,000	13,555
Repairs and Maintenance	183,173	153,000	165,643
Use of Land and Buildings	2,412,530	2,350,000	2,639,021
Employee Benefits - Salaries	158,757	138,000	146,665
Other Property Expenses	105,975	95,500	94,649
	<u>3,457,297</u>	<u>3,223,500</u>	<u>3,547,563</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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	987,741	762,642	689,980
Cash and cash equivalents for Statement of Cash Flows	<u>987,741</u>	<u>762,642</u>	<u>689,980</u>

Of the \$987,741 Cash and Cash Equivalents and \$3,508,000 Investments, \$2,882,120 is subject to restrictions for the following reasons:

- \$547,622 of unspent grant 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. This is included in Revenue in Advance in note 12.
- \$95,670 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.
- \$1,008,140 of International Student Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 12.
- \$106,971 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$1,123,717 of Funds Held in Trust is held by the School, as disclosed in note 15.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	461,007	112,232	112,232
Receivables from the Ministry of Education	165,093	41,841	41,841
Interest Receivable	6,541	8,585	8,585
Teacher Salaries Grant Receivable	988,305	907,562	907,562
	<u>1,620,946</u>	<u>1,070,220</u>	<u>1,070,220</u>
Receivables from Exchange Transactions	467,548	120,817	120,817
Receivables from Non-Exchange Transactions	1,153,398	949,403	949,403
	<u>1,620,946</u>	<u>1,070,220</u>	<u>1,070,220</u>



9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	3,508,000	3,508,000	3,508,000
Non-current Asset			
Long-term Bank Deposits	500,000	500,000	500,000
Total Investments	4,008,000	4,008,000	4,008,000

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	667,616	106,639	-	-	(49,419)	724,836
Furniture and Equipment	1,072,640	194,771	(2,449)	-	(132,373)	1,132,589
Information and Communication Technology	265,262	379,250	-	-	(106,881)	537,631
Motor Vehicles	91,067	-	-	-	(19,146)	71,921
Leased Assets	151,696	35,436	-	-	(67,720)	119,412
Library Resources	35,754	8,361	(11,221)	-	(3,290)	29,604
Work in Progress	56,992	(56,992)	-	-	-	-
	2,341,027	667,465	(13,670)	-	(378,829)	2,615,993

The net carrying value of furniture and equipment held under a finance lease is \$119,412 (2024: \$151,696)

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.

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	1,167,774	(442,938)	724,836	1,061,135	(393,519)	667,616
Furniture and Equipment	2,437,091	(1,304,502)	1,132,589	2,318,817	(1,246,177)	1,072,640
Information and Communication Technology	1,543,605	(1,005,974)	537,631	1,164,355	(899,093)	265,262
Intangible Assets	25,529	(25,529)	-	25,529	(25,529)	-
Motor Vehicles	242,677	(170,756)	71,921	242,677	(151,610)	91,067
Leased Assets	267,958	(148,546)	119,412	259,183	(107,487)	151,696
Library Resources	254,859	(225,255)	29,604	359,246	(323,492)	35,754
Work in Progress	-	-	-	56,992	-	56,992
Balance at 31 December	5,939,493	(3,323,500)	2,615,993	5,487,934	(3,146,907)	2,341,027

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	219,719	486,534	486,534
Accruals	137,780	29,130	29,130
Banking Staffing Overuse	-	6,470	6,470
Employee Entitlements - Salaries	1,077,191	1,086,425	1,086,425
Employee Entitlements - Leave Accrual	58,435	43,045	43,045
	1,493,125	1,651,604	1,651,604
Payables for Exchange Transactions	1,493,125	1,651,604	1,651,604
	1,493,125	1,651,604	1,651,604

The carrying value of payables approximates their fair value.



12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	547,622	556,794	556,794
International Student Fees in Advance	1,008,140	822,101	822,101
Other Revenue in Advance	95,670	70,748	70,748
	<u>1,651,432</u>	<u>1,449,643</u>	<u>1,449,643</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	465,497	465,497	368,761
Increase/(decrease) to the Provision During the Year	77,641	70,000	108,710
Use of the Provision During the Year	(72,503)	(90,000)	(11,974)
Provision at the End of the Year	<u>470,635</u>	<u>445,497</u>	<u>465,497</u>
Cyclical Maintenance - Current	211,757	245,317	88,914
Cyclical Maintenance - Non current	258,878	200,180	376,583
	<u>470,635</u>	<u>445,497</u>	<u>465,497</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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	62,129	73,939	73,939
Later than One Year	86,042	113,448	113,448
Future Finance Charges	(15,779)	(22,419)	(22,419)
	<u>132,392</u>	<u>164,968</u>	<u>164,968</u>
Represented by:			
Finance lease liability - Current	53,406	62,583	62,583
Finance lease liability - Non current	78,986	102,385	102,385
	<u>132,392</u>	<u>164,968</u>	<u>164,968</u>

15. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,115,717	741,565	741,565
Funds Held in Trust on Behalf of Third Parties - Non current	8,000	8,000	8,000
	<u>1,123,717</u>	<u>749,565</u>	<u>749,565</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expense 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.

2025	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Roofing School wide - 227007	40,753	105,347	(146,100)	-	-
Gym WeatherTightness - 214349	(12,858)	570,703	(722,113)	170,928	6,660
Roofing C,Q,F,H - Roofs and Windows - 254171	-	52,900	(13,883)	-	39,017
Electrical Assessment - 252441	-	18,468	(18,468)	-	-
Infrastructure A,B,C E, N - 254166	-	-	(7,852)	-	(7,852)
Replacement of gym ceiling Block G -254167	-	72,108	(67,991)	-	4,117
LSPM - 251135	-	152,831	(17,317)	-	135,514
ILE Upgrade	-	-	(2,269)	-	(2,269)
BKLN Carpet and Ceiling	-	-	(141)	-	(141)
Maitai Project - 225627	-	9,935	(9,935)	-	-
Staffroom Recoverable	-	15,000	(15,000)	-	-
Totals	27,895	997,292	(1,021,069)	170,928	175,046

Represented by:

Funds Held on Behalf of the Ministry of Education	185,308
Funds Receivable from the Ministry of Education	(10,262)

The Gym Weather Tightness Project (MOE #214349) exceeded Ministry funding, and therefore, the Board provided \$170,928 of funding to complete and close out the project from retained surpluses. The \$170,928 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Electrical Infrastructure Assessment - 227009	23,087	(18,962)	(4,125)	-	-
Roofing School wide - 227007	74,156	-	(33,403)	-	40,753
Gym WeatherTightness - 214349	(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)

17. 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.



18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,540	3,960
<i>Leadership Team</i>		
Remuneration	1,067,838	853,987
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	1,072,378	857,947

There are 7 members of the Board excluding the Principal and Acting Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) committees including the principal, Board Secretary and Business Manager, that meet one week before full Board meetings. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	250-260	2-3
Benefits and Other Emoluments	7-8	0-1
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	2025 FTE Number	2024 FTE Number
100 -110	25.00	21.00
110 -120	13.00	14.00
120 - 130	12.00	9.00
130 - 140	5.00	4.00
140 - 150	1.00	1.00
200 - 210	-	1.00
	56.00	50.00

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

19. 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:

	2025 Actual \$	2024 Actual \$
Total	-	-
Number of People	-	-



20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$743,579 (2024: \$nil) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment
	\$
Roofing C,Q,F,H - Roofs and Windows - MOE #254171	515,117
Replacement of gym ceiling Block G MOE #254167	75,967
LSPM - MOE # 251135	152,495
Total	743,579

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

22. 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	987,741	762,642	689,980
Receivables	1,620,946	1,070,220	1,070,220
Investments - Term Deposits	4,008,000	4,008,000	4,008,000
Total financial assets measured at amortised cost	<u>6,616,687</u>	<u>5,840,862</u>	<u>5,768,200</u>

Financial liabilities measured at amortised cost

Payables	1,493,125	1,651,604	1,651,604
Finance Leases	132,392	164,968	164,968
Total financial liabilities measured at amortised cost	<u>1,625,517</u>	<u>1,816,572</u>	<u>1,816,572</u>

23. Events After Balance Date

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



24. Comparatives

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

25. Trades Academy

The School is the lead provider funded by the Ministry of Education to provide the Top of the South Trades Academy programme. The Trades Academy is a separate programme activity of the School in accordance with the agreement with the Ministry of Education.

The related revenue and expenditure are included in the School's Statement of Comprehensive Revenue and Expense. During the year, the revenue was mainly included with Government Grants, and the expenditure was mainly included within Learning Resources, including programme delivery and other operating costs and employee benefit-salaries.

The table below summaries the revenue and expenditure relating to the Trades Academy programme for the year.

	2025 Actual \$	2024 Actual \$
Revenue		
Government grants - Ministry of Education	2,018,002	2,011,816
Other Government grants	47,372	50,120
Other Revenue	51,644	50,240
	<hr/> 2,117,018	<hr/> 2,112,176
Expenses		
Programme delivery and other operating costs	1,978,488	2,032,696
Employee Benefits - Salaries	86,886	29,240
	<hr/> 2,065,374	<hr/> 2,061,936
Net Surplus	<hr/> 51,644	<hr/> 50,240

INDEPENDENT AUDITOR'S REPORT**To the readers of Nayland College's financial statements for the year ended 31 December 2025**

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 pages 3 to 19 that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's 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 28 May 2026. This is the date at which our opinion is expressed.

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 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 the Board intends to close or merge the School, or has 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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) issued by the New Zealand Auditing and Assurance Standards Board.

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

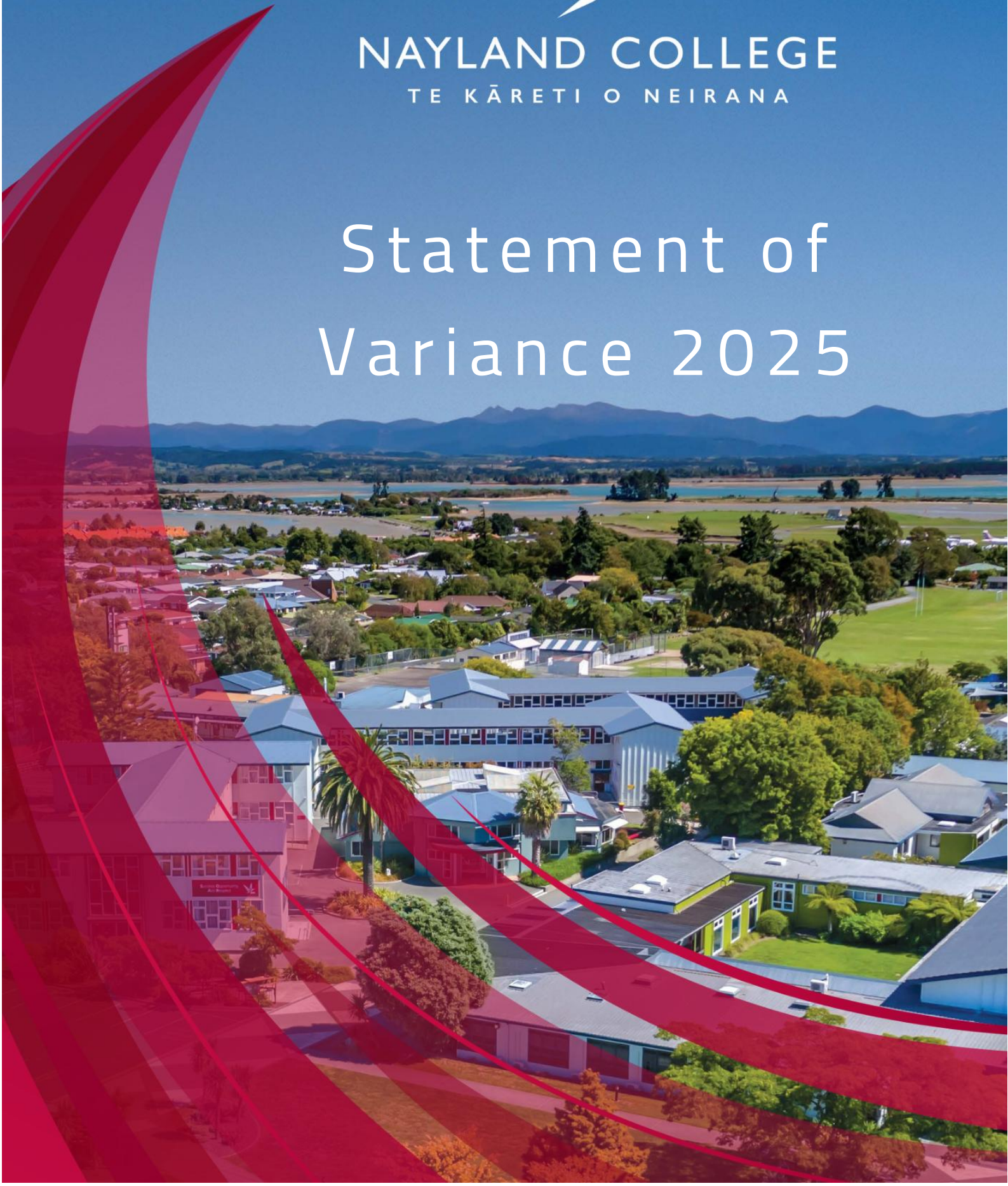


Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand



NAYLAND COLLEGE
TE KĀRETI O NEIRANA

Statement of Variance 2025



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Nayland College Board of Trustees members

Name	Position	Term end date
Rachel Robinson	Presiding Member	September 2025
Hannah Banks	Acting Principal (Term 1)	April 2026
Kenny Diamond	Principal (Term 2 onward)	
Isaac Carnegie	Member	December 2026
Ty	Member	
Hayley Pemberton	Member	
Maxine Noar	Member	December 2026
Anne Cox	Member	March 2028
Rachael Purdie	Staff	
Luke Halcrow	Student	September 2025

School Population

2025

Year	Male	Female	Another gender / Not stated	Secondary Tertiary Pathway Students	Alternative Education (Youth Nelson)	International	Total
Year 9	172	138			1	1	312
Year 10	151	141	1		1	4	299
Year 11	139	163	4		3	20	329
Year 12	104	89	2	30.4	1.8	27	254.2
Year 13	104	137	2	1.6		27	272
Total	670	668	9	32	6.8	79	1,466.2

The school was open for 378 half days.



Statement of Variance: progress against targets

Strategic Goal – Success

To empower all learners to 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.

Action 1			
Review boys’ engagement and implement strategies for improved achievement and leadership.			
Achievements	Evidence	Variances	Where to next?
<p>A DP portfolio with responsibility for supporting boys engagement was introduced.</p> <p>An external facilitator was engaged to work with HOLAs on strategies to support boys’ learning.</p> <p>More boys were involved in leadership activities through the waka system as waka leaders and captain.</p> <p>At NCEA level 2 boys achievement exceeded girls with pass rates of 76.8% and 73.3% respectively.</p>	<p>A review of departmental data and strategies was started.</p> <p>Boys made up approximately 40% of the leadership teams across the waka.</p> <p>Boys achievement at levels 1, 3 and UE continued to trail girls. At Level 1 boys 66.9% achieved compared to 76.2% of girls. At Level 3 65% of boys achieved and 76.6% of girls achieved the qualification. At UE the disparity is marked with 43.4% attaining UE compared to 56.2% of girls.</p>	<p>The goals to reduce disparity between boys and girls overall academic achievement remains valid. Despite improvements in the disparities at some levels the data is too weak to draw conclusions of success rather than elements of chance.</p> <p>Some success with engaging boys in leadership activities through the waka system were seen. A valid continuing goal remains engaging boys in leadership activities across other aspects of the school such as extra curricular activities outside sport.</p>	<p>Continued focus on high quality pedagogy and course design to engage both male and female students.</p> <p>Continued commitment to relationships-based practice.</p> <p>Continued focus on PLD opportunities for staff to improve awareness of gender disparities and support strategies.</p> <p>HOLAs and teachers supported to conduct robust analysis and reflection on courses and achievement levels and to set challenging goals.</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 2026 on strengthening careers content through curriculum areas. This will include integrating curriculum changes as they are confirmed.	Learning area and HOLA meeting minutes of discussions around improved careers provision within learning areas. Some elements of course design to incorporate better careers and pathways connections.	Competing priorities and demands on staff time – for example the 2025 focus on NCEA Level 1 and improving literacy and numeracy capabilities.	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.

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.

Action 1**Strengthen waka culture, including regular waka assemblies, waka days and waka competitions throughout the year.**

Achievements	Evidence	Variances	Where to next?
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.	Attendance goal for 2026 of 60% of students attending 90% of the time and 80% attending more than 80% of the time. Continue with waka assemblies and activities. Create more opportunities for student leadership within this (see below).

Action 2**Review scholarship opportunities to enhance participation.**

Achievements	Evidence	Variances	Where to next?
<p>Staff across all learning areas encouraged to identify students with scholarship potential.</p> <p>PLD and supports provided for teachers supporting individuals or small groups of scholarship candidates.</p> <p>GATE and enrichment opportunities throughout the school reviewed and amended.</p>	<p>11 students achieved 18 scholarship results across a wide range of subjects.</p> <p>Two year 12 students and one year 11 student attained scholarship results.</p> <p>Maintained our local reputation for scholarship success.</p>	<p>A number of students attempted scholarship exams but did not achieve a successful result.</p>	<p>Continue to review enrichment and acceleration programmes throughout the school.</p> <p>Track students who have participated in accelerated programmes to monitor whether this has likely impact on scholarship achievement.</p> <p>Consider implementing cross-curricular scholarship tutorials.</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.

Action 1			
Review classroom observation and coaching processes with a view to increasing observations in line with the Nayland College Teacher Profile.			
Achievements	Evidence	Variations	Where to next?
<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>Schoolwide focus on co-construction pedagogy through PLG groups and PLD.</p> <p>PLG co-construction groups ran through the year under a revised format with a haumi / buddy system for peer observations and coaching.</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>Significant improvements in 'co-construction' observed 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>Power sharing remains an opportunity for improvement with the lowest observed indicator through observation data.</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> <p>School wide focus on power sharing in 2026.</p>
Action 2			
Strengthen literacy and numeracy strategies and supports, using a three-tiered, data-driven approach.			
Achievements	Evidence	Variations	Where to next?
<p>School wide literacy strategies and resources developed over two /three years.</p> <p>Learning area approach – individual areas supported to incorporate subject relevant literacy strategies.</p>	<p>Achievement in common assessment activities showed improvement indicating that identification of 'students ready' was accurate and that achievement overall increased.</p> <p>We only entered students 'assessment ready'.</p> <p>CAA Reading</p> <p>80% of students entered achieved</p>	<p>CAAs and literacy and numeracy requirements have had an impact on level 1 achievement data.</p> <p>Overall achievement rates for literacy and numeracy are broadly in line with national averages. Numeracy is clearly lower than</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>Maintain focus on literacy and numeracy strategies across learning areas despite the</p>

<p>Asttle, PAT and other data used to identify students in need of tier 1-3 support.</p> <p>Tier 1 strategies developed and implements by staff in most learning areas. Tier 2 supports in place through 'boost' modules. Tier 3 supports implemented through targeted structured literacy approach.</p>	<p>CAA Writing 76.1% of students entered achieved</p> <p>CAA Numeracy 73.3% of students entered achieved</p>	<p>literacy although this gap is reduced from previous years.</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>new curriculum apparently pulling these back into the English and maths curricula.</p> <p>Maintain three-tiered approach including continual professional development for involved staff.</p> <p>Continued work with maths department focusing on using data to identify strengths and gaps for students and strategies for staff.</p>
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Strategic Goal – Respect

To value and nurture Hauora to develop an inclusive and equitable learning community.

Annual Targets

- Improve student attendance.
- Reduced stand downs.

Action 1 Strengthen attendance strategies to improve attendance across the school.			
Achievements	Evidence	Variances	Where to next?
<p>Review of attendance monitoring and support protocols.</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>A local collaborative attendance media campaign in conjunction with other local high schools did not produce tangible outcomes.</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</p>	<p>Implement government mandated STAR (stepped attendance response) processes in 2026.</p> <p>Continue messaging to whānau on the importance of attending school.</p> <p>Continue to investigate barriers to student attendance and provide or access supports wherever possible (e.g. mental health, counselling services, social work support etc)</p>

		latter two categories are extremely resource heavy with only moderate levels of improvement.	Consider offering some part time courses for senior students who can manage part time attendance along with academic success.
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Action 2

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 continued to be 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>'Hub 2' programme introduced in response to student need – an 'Alt ed, on site' home room style junior programme for students who struggled to meet the challenges of high school life.</p>	<p>152 stand downs were conducted through 2025. This is an increase from the previous year.</p> <p>Seventeen suspensions conducted. This is an increase from previous recent years.</p> <p>Restorative conversations took place as well as discipline consequence.</p> <p>Students at risk of discipline outcomes supported with 'Tier three family meeting' to discuss supports needed and try all options.</p>	<p>The year 9 student cohort in 2025 was a challenging group of students to settle into school expectations.</p> <p>A huge amount of time, energy and work was spent by the pastoral and leadership team investigating needs and barriers and implementing supports for groups and individuals.</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 solution 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> <p>Strengthen the 'hub 2' programme in 2026 – separate into year 9 and year 10 programmes.</p>

Junior Achievement Summary

2025 Literacy and Numeracy Common Assessment Results

In 2025 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.

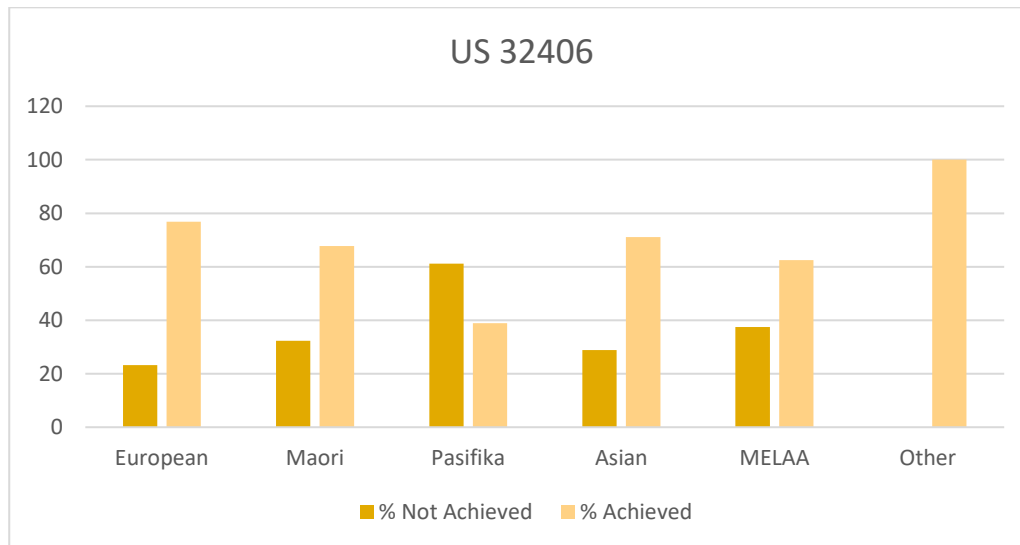
This data does not include international students or students from the Learning Support Centre.

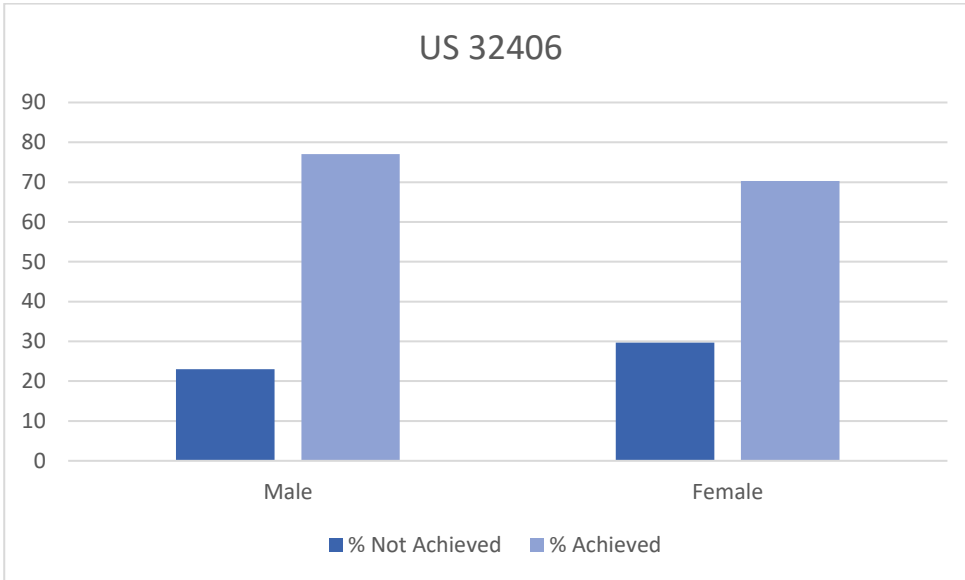
In 2026 we plan to enter both Year 10 and 11 students into the Literacy Reading, Literacy Writing and Numeracy CAAs if they meet the recommended threshold (e-asttle measurement of 4P or higher).

Literacy and Numeracy CAA Summary

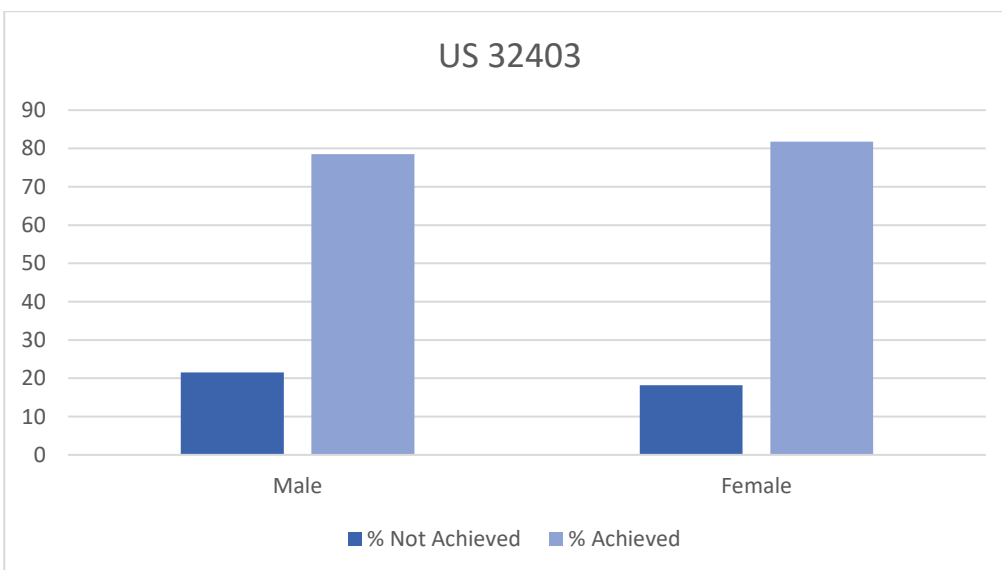
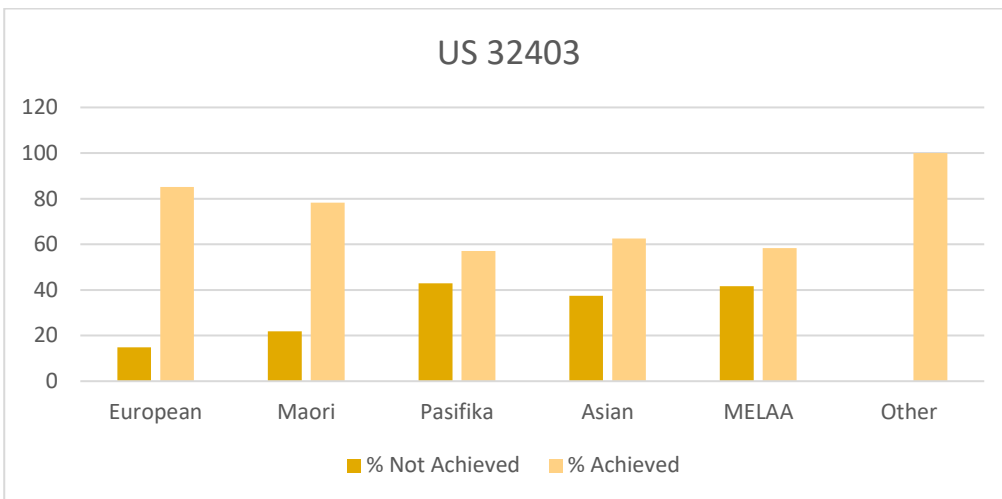
Numeracy US 32406 (Year 10)

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

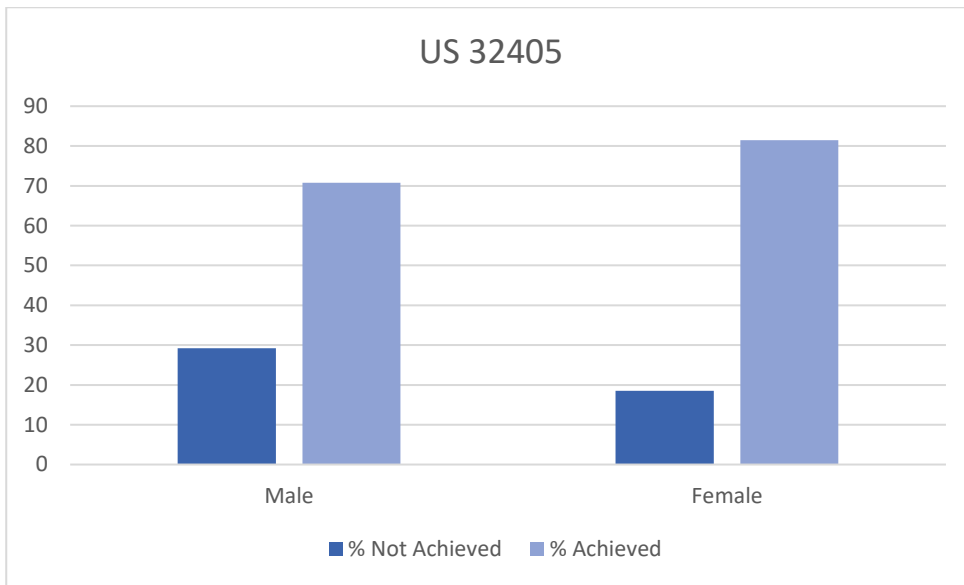
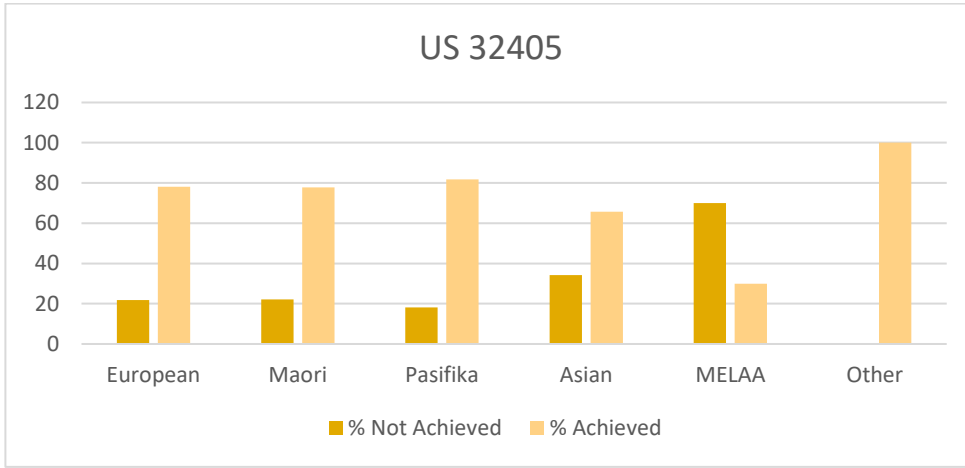




Literacy Reading US 32403



Literacy Writing US 32405



Next Steps

There has been a focus on literacy over recent years which will continue in 2026 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 through schools within our local area 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. Tier 1 involves mainstream teachers in all subject areas incorporating strong literacy strategies in their teaching programmes. Tier 2 is implemented through 'boost' classes supplementing the mainstream curriculum for identified students. Tier 3 involves using a structured literacy approach with identified students working one to one or in small groups with specialist staff. A focus for 2026 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. The advent of the new New Zealand Curriculum will require adaptations in our junior programmes.



NCEA Achievement Summary

NCEA Achievement

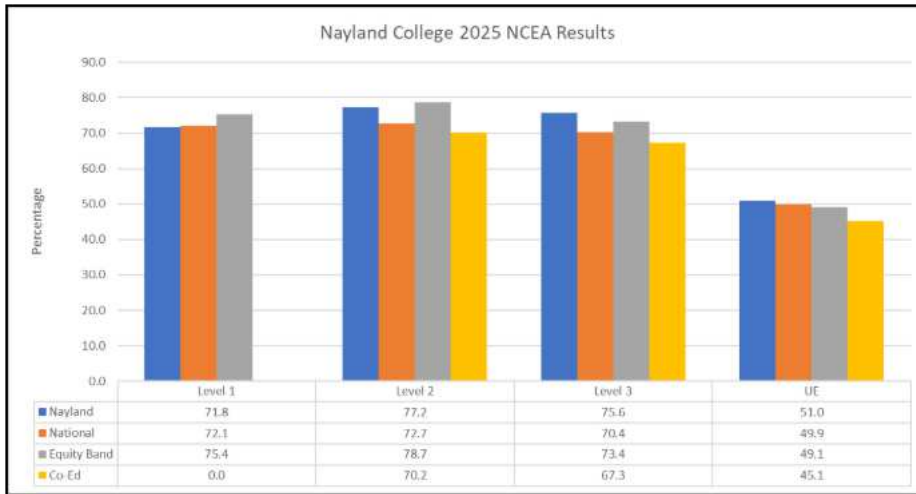


Figure 1

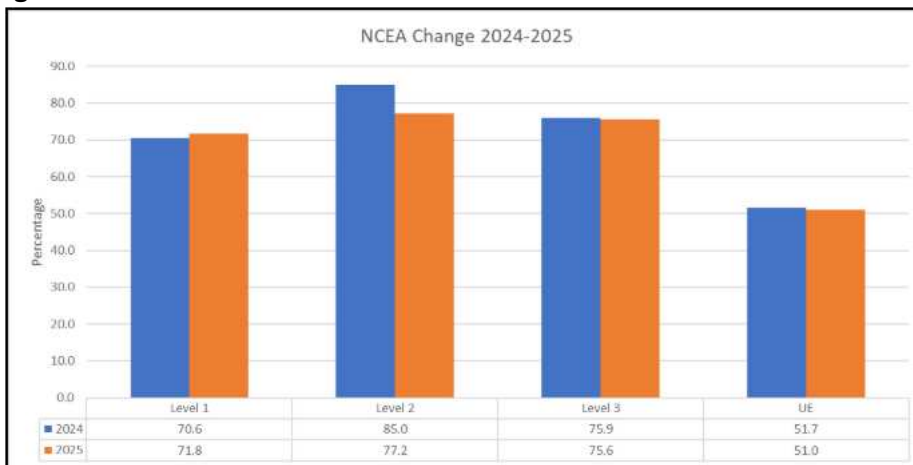


Figure 2

Level 1



Figure 3

Level 1 results have improved by a slight margin. This is reflective of increasing familiarity of the new assessments, and we would expect this pattern to continue in 2026. Level 1 data is still participation based, and using this criteria, Nayland College is slightly below the national average, however, is above the Equity Band Index (EQI). Reporting on the results prior to the new curriculum is irrelevant because of the structural changes.

In 2025, 45 Year 11 students did not achieve NCEA Level 1. This was due either to insufficient credits and/or not meeting the Literacy and Numeracy requirements. Just under half of these students were enrolled in the Foundations programme, which is designed to support the achievement of Literacy and Numeracy across a two-year pathway. At Level 2, classes are structured to continue this targeted support.

Of the 45 students:

- 26 had achieved both Literacy and Numeracy but did not gain sufficient credits
- 5 had achieved Numeracy but not Literacy
- 4 had achieved Literacy but not Numeracy
- 10 had achieved neither Literacy nor Numeracy

To improve outcomes, SLT will prioritise increasing opportunities for Year 11 students to gain credits within their courses. Strengthening credit attainment is expected to have the greatest impact on overall Level 1 pass rates. Students who are yet to achieve Literacy and/or Numeracy are predominantly within the Foundations cohort and are progressing through a planned two-year pathway, meaning this group is of lower immediate concern.

Level 2

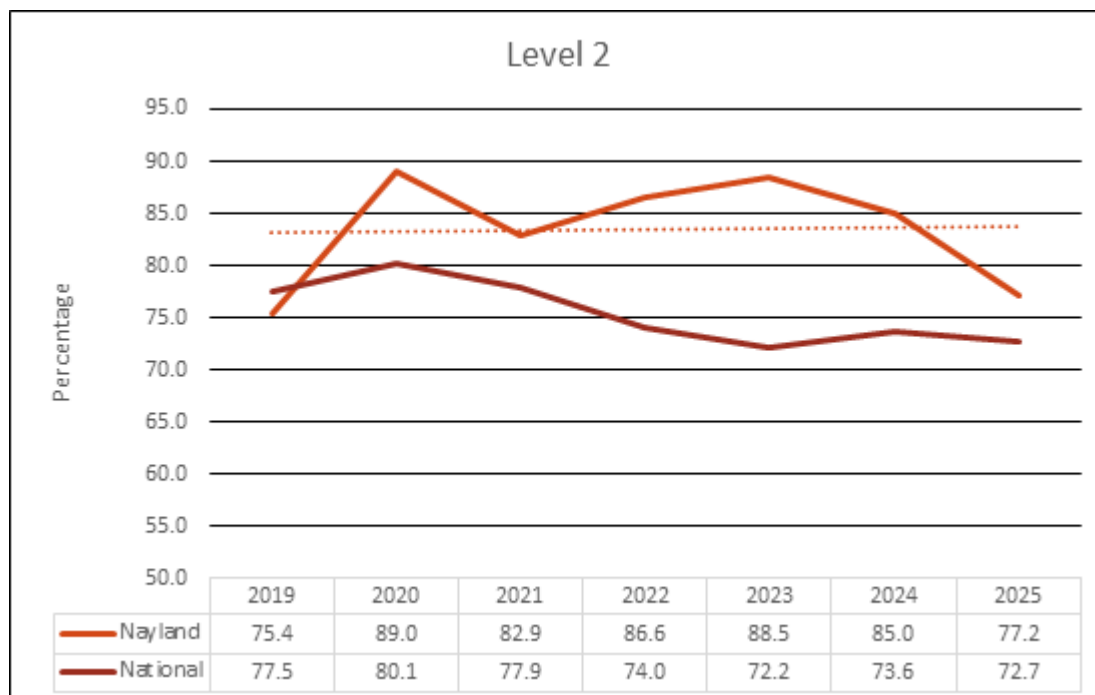


Figure 4 Level 2 Attainment

There has been a notable reduction in Level 2 achievement. A combination of factors is believed to have contributed to this outcome:

- A significant number of students (20) were included in achievement statistics but withdrew from college during the year.
- Junior student behaviour required sustained attention throughout the year, increasing pastoral demands on teachers and impacting the time available for academic monitoring and intervention.

- While a small decrease in Level 2 achievement was anticipated through tracking, this was distorted by a high number of Standard Not Attempted (SNA) entries remaining on the system until the end of the year. Where SNAs were not updated to a 'Not Achieved' grade, credits continued to appear as available during monitoring, resulting in an overestimation of progress. SLT has made steps towards reducing this in 2026.

Of the 55 students who did not achieve NCEA Level 2:

- 12 are expected to attain the qualification before the March cut-off (see list below)
- 4 gained sufficient credits but did not meet the Literacy requirement
- 3 gained sufficient credits but did not meet the Numeracy requirement
- 2 did not meet either the Literacy or Numeracy requirements
- The remaining 34 students were significantly below the required 60 Level 2 credits.
- Year 13 Gaining Level 2

Nayland College aims at retaining these students and providing a learning pathway into Year 13. This is reflected in figure 5 showing that students that remain until Year 13 are very successful at leaving with at least a Level 2 qualification.

	2020	2021	2022	2023	2024	2025
Nayland College	93.1	97.1	96.0	96.1	97.0	97.6
National Co-Ed Average	89.4	88.9	87.8	90.3	83.9	85.1

Figure 5 - Year 13 students gaining Level 2

Level 3

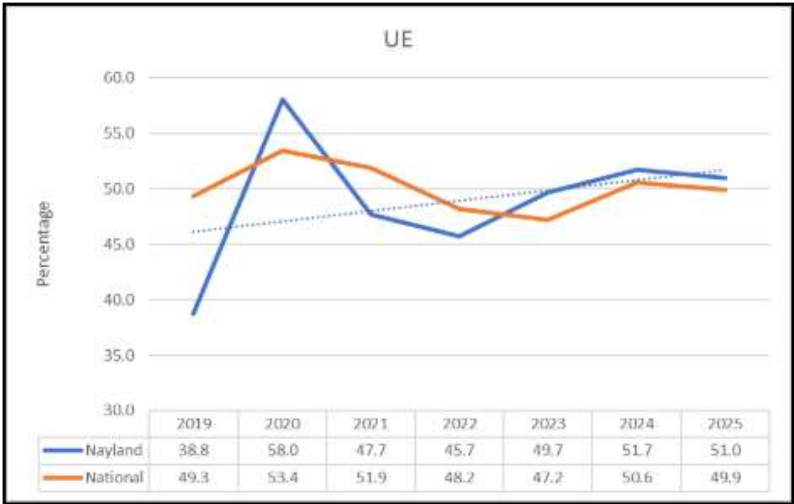
Level 3 results were consistent with 2024, and still above national average. This result has been steady in recent years.



Figure 6 Level 3 attainment.

University Entrance

UE results were also consistent with previous years and still above national average.



Endorsements

Merit endorsement rates are slightly above national levels at Level 1, similar to national rates at Level 2, and are below national and EQI rates at Level 3. Level 3 endorsements need to be an area of improvement.

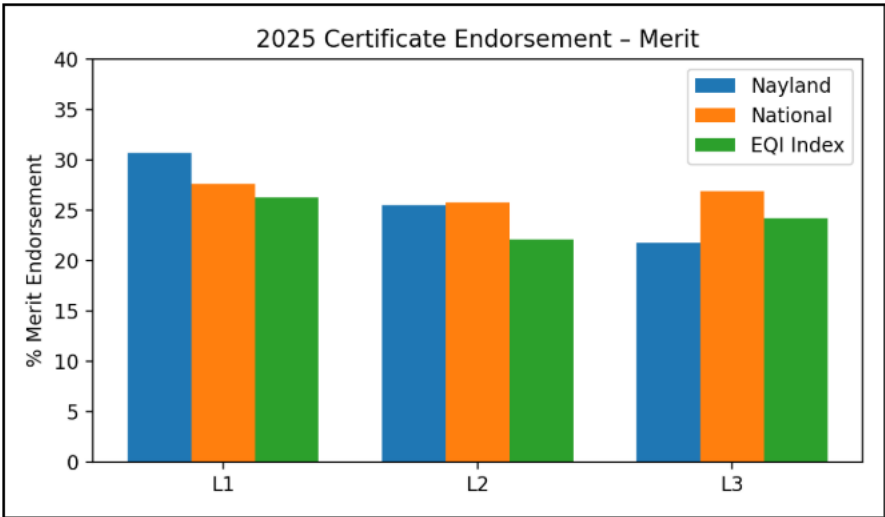


Figure 8 - Merit Endorsement

Nayland’s Excellence endorsement rates are slightly below national levels at Level 1, slightly above at Level 2 and Level 3. Level 1 is the area of focus for 2026.

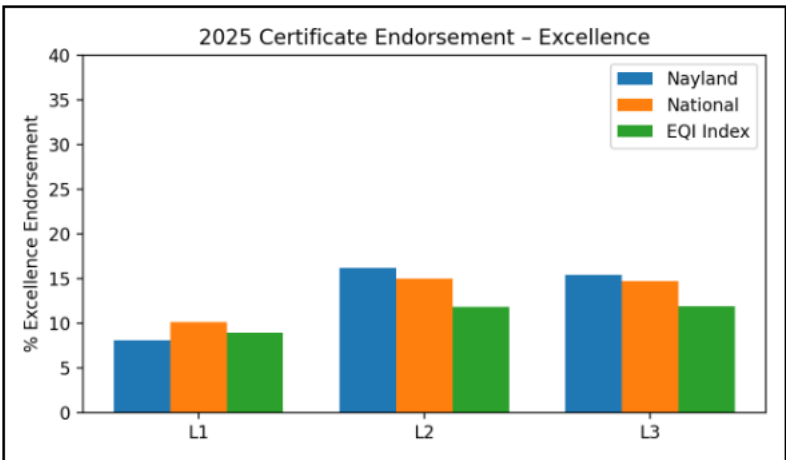


Figure 9 - Excellence Endorsement

Level	Endorsement	2022	2023	2024	2025	Nat Avg.	EQI Avg.	Versus Nat. Avg.

One	Merit	32.0	25.0	27.6	30.7	15	26.3	Higher
	Excellence	19.9	15.9	11.2	8	20.8	8.9	Lower
	Merit/Ex	51.9	40.9	38.8	38.7	35.8	35.2	Similar
Two	Merit	22.2	26.4	24.7	25.5	25.8	22.2	Similar
	Excellence	17.9	15.2	19.6	16.2	15.0	11.8	Higher
	Merit/Ex	40.1	41.6	44.3	41.7	40.8	34.0	Higher
Three	Merit	16.3	21.1	23.0	21.7	25.8	24.2	Lower
	Excellence	15.5	17.3	14.5	15.4	15.0	11.9	Similar
	Merit/Ex	31.8	38.4	37.5	37.1	40.8	36.1	Lower

Figure 10 - Endorsement Achievement

Endorsement information reflects strength in Level 2 with higher levels than EQI and National average. There is a clear need for focus on Level 1 Excellence rates and Level 3 Merit rates.

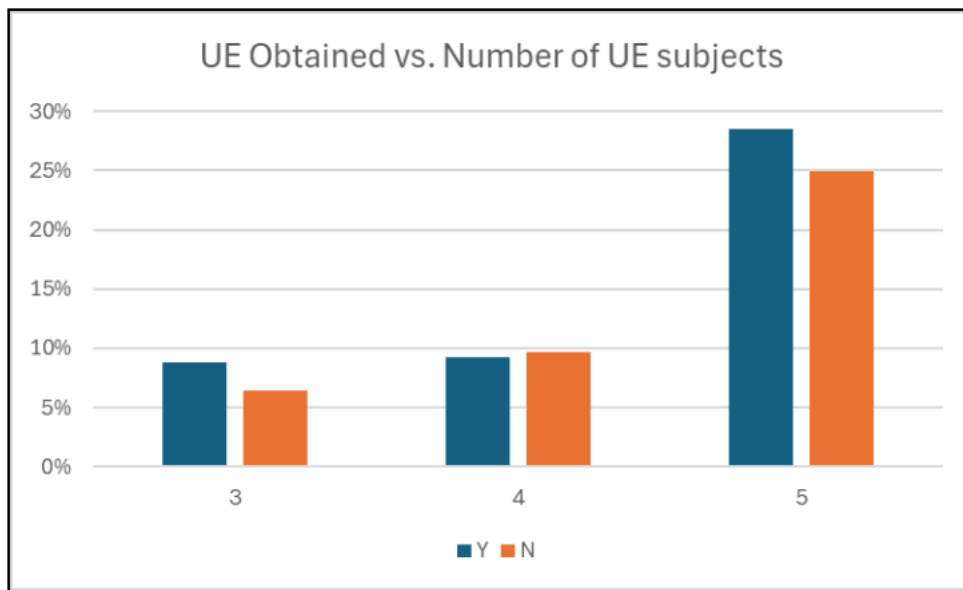


Figure 11 - UE Attainment vs UE Subjects

Figure 11 highlights that despite having positive UE results, there is still improvements that can be gained by increasing our success rates of students attaining UE.

Priority Learners

Māori Achievement

Māori achievement remains broadly consistent with national patterns and with previous years' outcomes. This alongside improving Māori, in particular male, retention continues to be an important focus for the school moving forward.

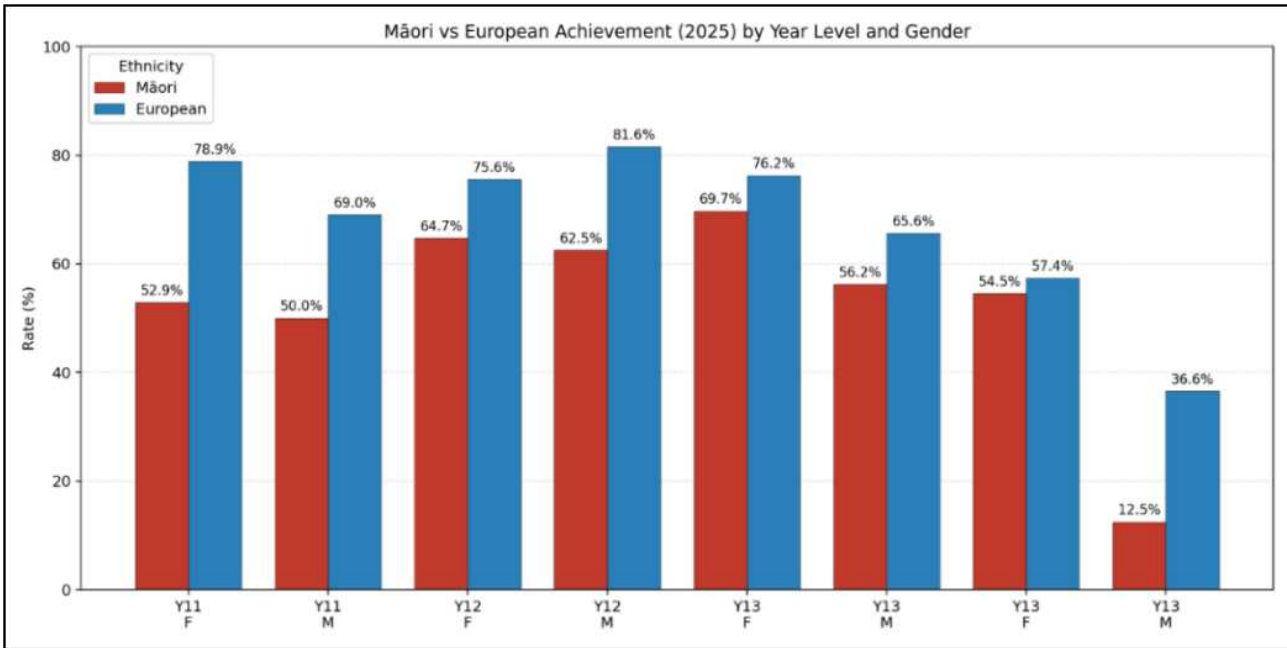


Figure 12 - Māori vs European Achievement

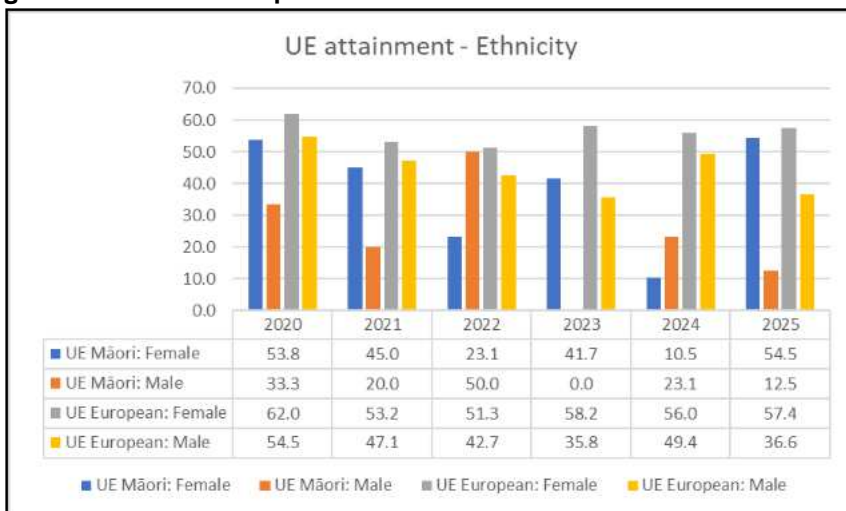


Figure 13 - Ethnicity and UE Attainment

The attainment of University Entrance is mainly consistent with European males and females. Māori attainment of UE is more variable. This is likely due to smaller numbers of students impacting on the data. However, Māori females performed similarly to European females in 2025, and this pattern of female Māori success has been evident in recent years.

Māori Retention

Māori retention increases steadily from 2023 to 2026 at every year level, with the largest gains visible in Years 11 and 12. The 2026 cohort consistently shows the highest retention, peaking at around 55 in Year 11. While earlier years such as Year 9 and 10 start relatively strong, the overall pattern shows improving retention as the years progress across all cohorts. Now we have improved retention, the focus for SLT is to improve the academic outcomes for these students.

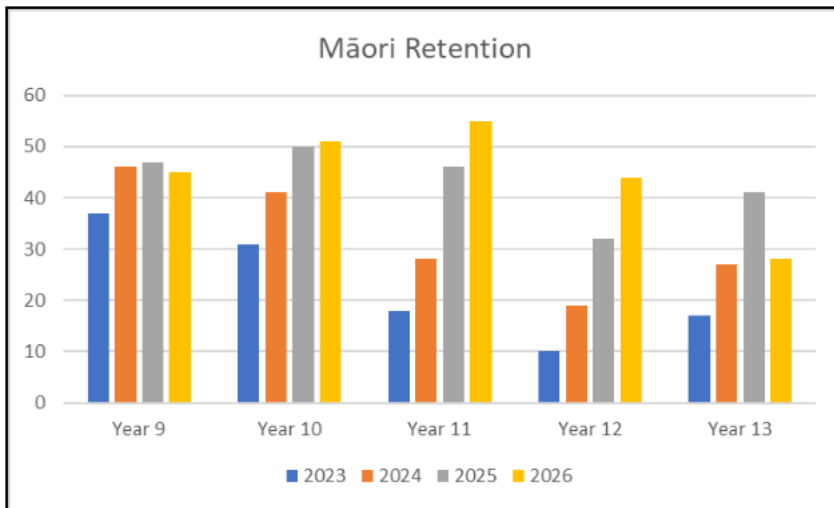


Figure 14 Māori Retention

Gender

Nayland females consistently achieve at similar or slightly higher rates than national average across Level 1-3, and remain higher at University Entrance. Male results have varied more, there is a strong performance with outperforming females in Level 2, there is underperformance at Levels 1 and 3 and a sharp decline with achievement of University Entrance.

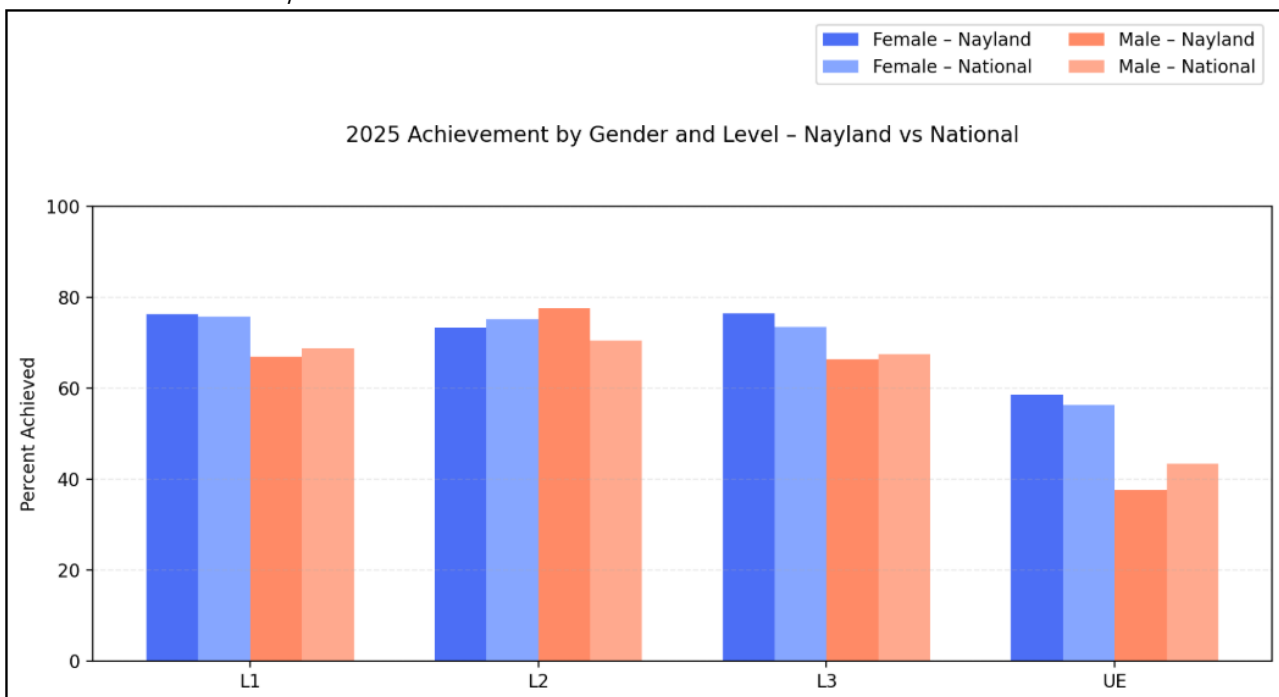


Figure 15 Achievement by Gender and Level

Attendance

There is a strong correlation between attendance and achievement, although there continues to be a slight trend of students achieving their qualification with less than 85% attendance, particularly at Level 1 and 3. Attendance continues to be a focus for the school in 2026, as it is nation-wide.

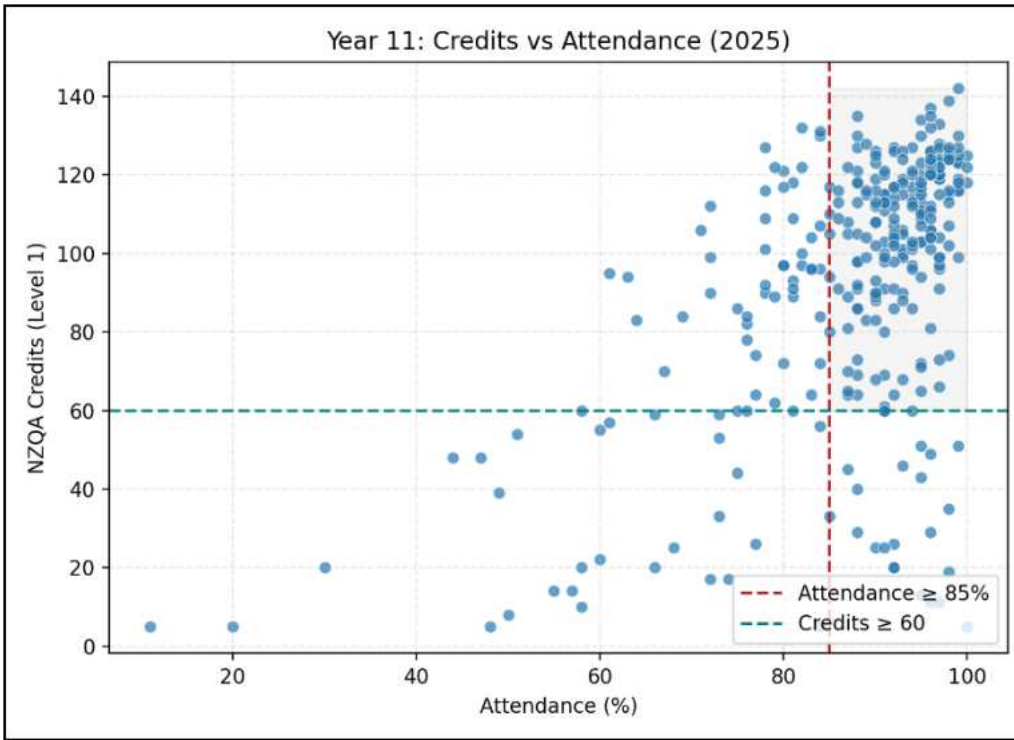


Figure 16 - Year 11 Attendance vs Achievement

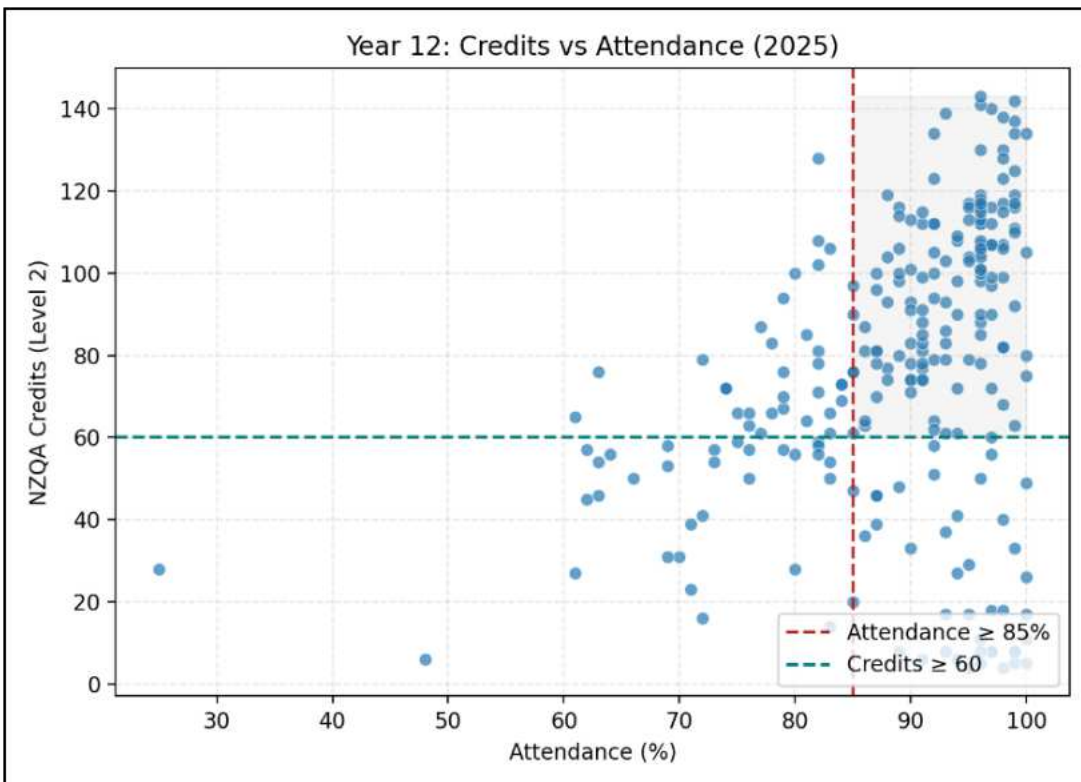


Figure 17 - Year 12 Attendance vs Achievement

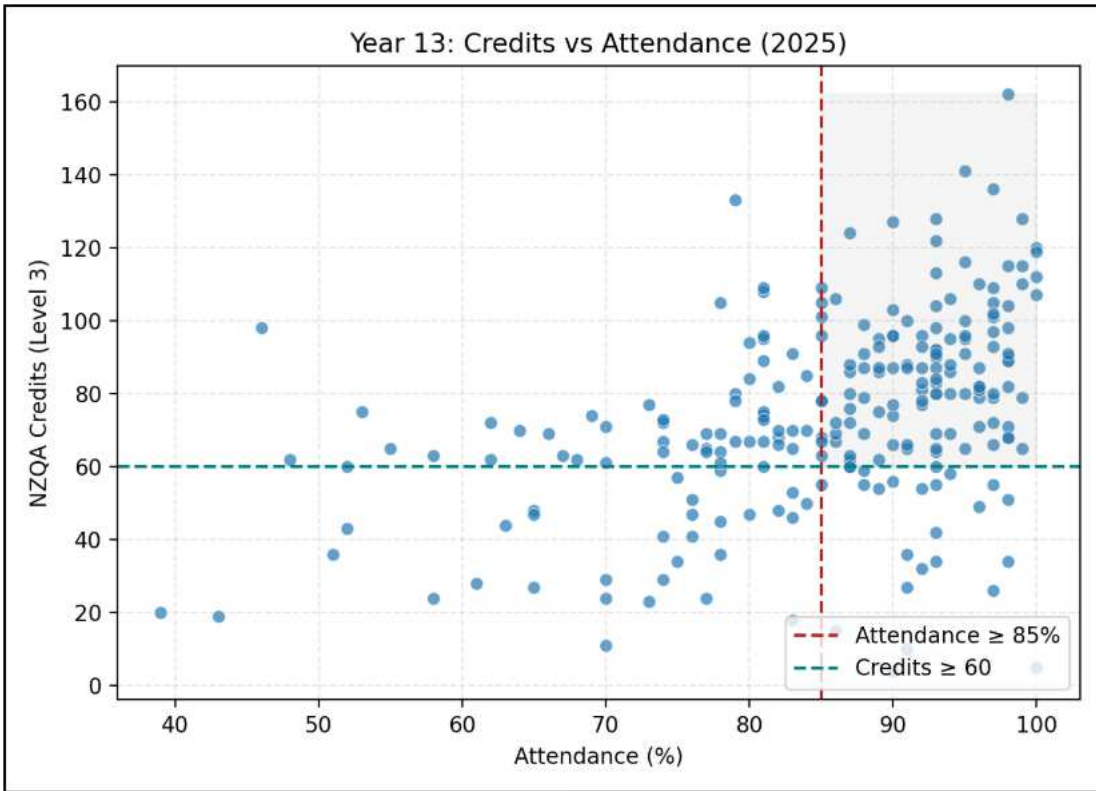


Figure 18 - Year 11 Attendance vs Achievement



Senior Achievement Summary

In another difficult year, with student attendance continuing to be a challenge, Nayland College has done well to hold most results, and in some instances make some small improvements. Of concern is the drop in achievement at NCEA level 2. Initial investigation indicates that students moving from the 'new' model of Level 1 into the 'old' model of level 2 is a factor. Additionally internal tracking could be more accurate throughout the year.

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 behind our girls at most levels, but ahead of national averages. 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 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.

Our UE statistics have held reasonably steady however 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.

Scholarship results were particularly pleasing with 18 results across 11 students in a range of subjects.

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 the New Zealand curriculum as it is rolled out over the next few years including implementing the new assessment framework.
- 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 Taihū: The Aspirations and Expectations of Te Taihū,

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	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Health and Safety: 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>Fair Treatment: 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>Professional Development: 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>Work-life Balance: 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>Clear Communication: 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>Supportive Environment: 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? How have you been fulfilling this programme?</p>	<p>As part of our EEO programme, we:</p> <ul style="list-style-type: none"> • appoint appropriately qualified staff through a fair and impartial appointment process • create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board. <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"> • delegating the authority of the board to appoint staff • advertising a position, interviewing and reference checking, and making an appointment • ensuring that applicants for teaching positions are appropriately qualified and registered • checking that staff do not pose a risk to student safety. <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"> • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service? 	<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"> • progress the capability and competence of individual staff • address any gaps in the capabilities of our staff as a whole • ensure that staff meet new requirements as they are introduced.
<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"> • prevent and eliminate bias and discrimination • promote an inclusive and safe work environment • treat all current and prospective staff fairly • provide equal access and consideration in all aspects of employment (e.g. recruitment, training, promotion).
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 (forwarded separately)

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



Nayland College

166 Nayland Road,
Nelson 7011, New Zealand

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www.nayland.school.nz



Showcase School

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	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Health and Safety: 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>Fair Treatment: 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>Professional Development: 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>Work-Life Balance: 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>Clear Communication: 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>Supportive Environment: 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? How have you been fulfilling this programme?</p>	<p>As part of our EEO programme, we:</p> <ul style="list-style-type: none"> • appoint appropriately qualified staff through a fair and impartial appointment process • create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board. <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>
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<p>How are you recognising</p> <ul style="list-style-type: none"> • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service? 	<p>Refer 'Te Tiriti o Waitangi' section above.</p>
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<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"> • prevent and eliminate bias and discrimination • promote an inclusive and safe work environment • treat all current and prospective staff fairly • provide equal access and consideration in all aspects of employment (e.g. recruitment, training, promotion).
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	

Nayland College

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Kiwisport Funding

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

- Kiwisport funding received in 2025 was \$37,358.88 (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

Signed:



Kenny Diamond
Principal
Nayland College

Date: 30 April 2026