

SOLWAY COLLEGE



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	0242
Principal:	Janine Tupaea
School Address:	49 Fleet Street, Solway, Masterton, 5810
School Postal Address:	P. O. Box 464, Masterton, 5840
School Phone:	(06) 378 2219
School Email:	office@solwaycollege.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lisa Kenny	Presiding Member	Elected	2025
Janine Tupaea	Principal ex Officio	Appointed	n/a
Andreas Leinfellner	Parent Representative	Elected	Resigned 28.11.23
Hayden Rameka	Parent Representative	Elected	2025
Mitchell Simmonds	Parent Representative	Elected	Resigned 16.03.23
Michelle Thomas	Parent Representative	Elected	2025
Nicola Thompson	Parent Representative	Selected	2025
David Keane	Proprietor Representative	Appointed	Resigned 16.05.23
Jensina Phillips	Proprietor Representative	Appointed	Resigned 10.01.23
Jodie Somerville	Proprietor Representative	Appointed	Resigned 28.11.23
Grace McPartland	Student Representative	Elected	Resigned 30.09.23
Keri-Kima Lumukama	Student Representative	Elected	2024
Sally Baker	Staff Representative	Elected	2025

Accountant / Service Provider: Monica Hobbs

SOLWAY COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Solway College

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Michelle Thomas
Full Name of Presiding Member

Janine Tupaia
Full Name of Principal

M Thomas
Signature of Presiding Member (Deputy)

J Tupaia
Signature of Principal

27.05.2024
Date:

27.05.2024
Date:

Solway College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,848,622	2,592,874	2,661,558
Locally Raised Funds	3	348,289	239,795	327,753
Use of Proprietor's Land and Buildings		242,700	242,700	242,700
Interest		9,867	1,716	2,688
Other Revenue		2,453	480	709
Total Revenue		3,451,931	3,077,565	3,235,408
Expenses				
Locally Raised Funds	3	98,253	12,564	86,469
Learning Resources	4	2,606,030	2,337,179	2,331,954
Administration	5	197,297	225,788	248,083
Interest		7,673	7,206	16,605
Property	6	552,281	494,828	516,267
Loss on Disposal of Property, Plant and Equipment		6	-	-
		3,461,540	3,077,565	3,199,378
Net Surplus / (Deficit) for the year		(9,609)	-	36,030
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(9,609)	-	36,030

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Solway College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		248,236	259,035	204,185
Total comprehensive revenue and expense for the year		(9,609)	-	36,030
Contributions from/(Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		39,236	9,000	8,021
Equity at 31 December		277,863	268,035	248,236
Accumulated comprehensive revenue and expense		277,863	268,035	248,236
Reserves		-	-	-
Equity at 31 December		277,863	268,035	248,236

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.



Solway College

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	284,527	287,028	188,291
Accounts Receivable	8	214,025	145,141	166,501
Solway College Board of Proprietors	15	-	20,000	67,267
GST Receivable		17,602	5,666	5,666
Prepayments		12,274	7,003	7,004
		<u>528,428</u>	<u>464,838</u>	<u>434,729</u>
Current Liabilities				
Accounts Payable	10	245,739	225,300	237,422
Revenue Received in Advance	11	25,573	-	16,749
Solway College Board of Proprietors	15	34,892	-	-
Provision for Cyclical Maintenance	12	23,374	23,374	13,142
Painting Contract Liability	13	29,067	28,907	28,907
Finance Lease Liability	14	41,140	388	67,119
		<u>399,785</u>	<u>277,969</u>	<u>363,339</u>
Working Capital Surplus/(Deficit)		128,643	186,869	71,390
Non-current Assets				
Painting Contract - Term Portion		-	-	-
Property, Plant and Equipment	9	232,799	221,434	312,512
Intangible Assets		-	-	-
		<u>232,799</u>	<u>221,434</u>	<u>312,512</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	79,478	81,651	77,049
Painting Contract Liability	13	(13,618)	927	927
Finance Lease Liability	14	17,719	57,690	57,690
		<u>83,579</u>	<u>140,268</u>	<u>135,666</u>
Net Assets		<u><u>277,863</u></u>	<u><u>268,035</u></u>	<u><u>248,236</u></u>
Equity		<u><u>277,863</u></u>	<u><u>268,035</u></u>	<u><u>248,236</u></u>

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



Solway College

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		636,388	697,644	750,070
Locally Raised Funds		305,802	228,664	281,073
International Students		50,283	15,971	27,103
Funds Administered from/(to) Solway College Board of Proprietors Inc.		102,159	47,267	9,989
Goods and Services Tax (net)		(11,936)	-	(4,106)
Payments to Employees		(583,132)	(589,577)	(608,085)
Payments to Suppliers		(341,195)	(214,339)	(257,567)
Interest Paid		(7,673)	(7,206)	(16,605)
Interest Received		9,120	1,967	2,499
Net cash from/(to) Operating Activities		159,816	180,391	184,371
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(12,211)	(15,902)	(20,277)
Proceeds from Sale of Investments		-	-	124,026
Net cash from/(to) Investing Activities		(12,211)	(15,902)	103,749
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,236	979	8,021
Contributions from/(Distributions to) Ministry of Education		(61,538)	(66,731)	(60,995)
Finance Lease Payments		(29,067)		(57,934)
Painting contract payments				
Net cash from/(to) Financing Activities		(51,369)	(65,752)	(110,908)
Net increase/(decrease) in cash and cash equivalents		96,236	98,737	177,212
Cash and cash equivalents at the beginning of the year	7	188,291	188,291	11,079
Cash and cash equivalents at the end of the year	7	284,527	287,028	188,291

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

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



Solway College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Solway 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.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor'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 12.

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 9.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 31b.

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.

c) 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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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.

c) 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.

d) 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.

e) 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.



f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

f) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

g) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor 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:

Furniture and equipment	7–20 years
Information and communication technology	4–8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% DV or 5yrs SL

h) 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.

i) 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.



j) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and grants received (Principals Wellbeing Grant) where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees 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.

k) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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 7 to 10 year period, 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.

l) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

m) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

n) Budget Figures

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

o) Services received in-kind"

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	681,837	678,824	751,164
Teachers' Salaries Grants	2,166,785	1,914,050	1,910,394
	<u>2,848,622</u>	<u>2,592,874</u>	<u>2,661,558</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	99,723	109,503	136,336
Fees for Extra Curricular Activities	89,153	-	46,721
Other Revenue	111,954	97,572	94,994
International Student Fees	47,459	32,720	49,702
	<u>348,289</u>	<u>239,795</u>	<u>327,753</u>
Expenses			
Extra Curricular Activities Costs	88,514	4,610	58,542
International Student - Student Recruitment	4,664	5,648	5,094
International Student - Employee Benefit - Salaries	4,151	-	21,115
International Student - Other Expenses	924	2,306	1,718
	<u>98,253</u>	<u>12,564</u>	<u>86,469</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>250,036</u>	<u>227,231</u>	<u>241,284</u>

During the year the School hosted 2 International students (2022:3)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	45,787	31,495	38,908
Equipment Repairs	11,624	4,200	8,852
Library Resources	1,392	-	1,929
Employee Benefits - Salaries	2,442,426	2,181,554	2,174,542
Staff Development	11,508	12,950	11,684
Depreciation	93,293	106,980	96,039
	<u>2,606,030</u>	<u>2,337,179</u>	<u>2,331,954</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	7,656	7,656	7,433
Board Fees	4,375	5,000	4,560
Board Expenses	570	790	1,523
Communication	2,662	2,880	2,698
Consumables	13,076	13,930	17,251
Operating Lease	-	-	-
Legal Fees	-	-	-
Other	550	1,635	1,539
Employee Benefits - Salaries	136,465	160,802	183,272
Insurance	8,887	8,405	5,722
Service Providers, Contractors and Consultancy	23,056	24,690	24,085
	<u>197,297</u>	<u>225,788</u>	<u>248,083</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	11,382	10,990	12,943
Consultancy and Contract Services	13,940	20,793	14,159
Cyclical Maintenance Provision	27,343	27,624	46,556
Grounds	18,512	2,100	10,895
Heat, Light and Water	35,879	37,920	37,274
Rates	3,670	3,600	3,482
Repairs and Maintenance	37,619	840	3,404
Use of Land and Buildings	242,700	242,700	242,700
Security	1,364	2,145	1,910
Employee Benefits - Salaries	159,872	146,116	142,944
	<u>552,281</u>	<u>494,828</u>	<u>516,267</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	156,940	161,560	62,823
Short-term Bank Deposits	127,587	125,468	125,468
Cash and cash equivalents for Statement of Cash Flows	284,527	287,028	188,291

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

Of the \$284,527 Cash and Cash Equivalents, \$6,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	18,590	-	21,109
Receivables from the Ministry of Education	5,037	-	-
Interest Receivable	998	-	251
Teacher Salaries Grant Receivable	189,400	145,141	145,141
	214,025	145,141	166,501
Receivables from Exchange Transactions	19,588	-	18,913
Receivables from Non-Exchange Transactions	194,437	145,141	147,588
	214,025	145,141	166,501



9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	107,865	3,979			(10,141)	101,703
Information and Communication Technology	78,216	5,806			(15,958)	68,064
Library Resources	11,078	2,426	(6)		(1,683)	11,815
Leased Assets	115,353	1,375			(65,511)	51,217
Balance at 31 December 2023	312,512	13,586	(6)	-	(93,293)	232,799

The net carrying value of equipment held under a finance lease is **\$51,217 (2022: \$115,353)**

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	221,017	(119,314)	101,703	217,360	(109,495)	107,865
Information and Communication Technology	129,515	(61,451)	68,064	123,709	(45,493)	78,216
Library Resources	75,845	(64,029)	11,816	73,455	(62,377)	11,078
Leased Assets	246,522	(195,306)	51,216	266,670	(151,317)	115,353
Balance at 31 December	672,899	(440,100)	232,799	681,194	(368,682)	312,512



10. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,709	15,000	11,984
Accruals	8,283	6,000	5,983
Employee Entitlements - Salaries	213,785	180,000	179,551
Employee Entitlements - Leave Accrual	7,962	24,300	39,904
	<u>245,739</u>	<u>225,300</u>	<u>237,422</u>
Payables for Exchange Transactions	245,739	225,300	237,422
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>245,739</u>	<u>225,300</u>	<u>237,422</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,000	-	-
International Student Fees in Advance	19,573	-	16,749
	<u>25,573</u>	<u>-</u>	<u>16,749</u>

12. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	90,191	90,191	79,213
Increase to the Provision During the Year	27,364	27,624	46,556
Use of the Provision During the Year	(13,141)		(35,578)
Other Adjustments	(1,562)	(12,790)	-
Provision at the End of the Year	<u>102,852</u>	<u>105,025</u>	<u>90,191</u>
Cyclical Maintenance - Current	23,374	23,374	13,142
Cyclical Maintenance - Non current	79,478	81,651	77,049
	<u>102,852</u>	<u>105,025</u>	<u>90,191</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / Painting Contract.



13. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	29,067	28,907	28,907
Due after one year	(13,618)	927	927
	15,449	29,834	29,834

In 2021 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a five year period (2021 - 2025). The programme provides for an exterior repaint of Proprietor owned buildings over the five year term, with regular maintenance over the term of the contract when specific buildings are not being painted. The liability is a calculation of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has been adjusted for inflation in accordance with the details of the contract at the time of annual execution of painting works and the effect of the time value of money.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	44,072	248	73,948
Later than One Year and no Later than Five Years	18,303	61,346	61,066
Later than Five Years	-	-	-
Future Finance Charges	(3,516)	(3,516)	(10,205)
	58,859	58,078	124,809
Represented by			
Finance lease liability - Current	41,140	388	67,119
Finance lease liability - Non current	17,719	57,690	57,690
	58,859	58,078	124,809



15. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (Solway College Board of Proprietors Incorporated) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

The Proprietor paid a donation to the school of Nil to the school in 2023. (2022: \$45,200)

Under the Integration Agreement, the Proprietor collects locally raised funds on behalf of the School Board including donations intended for the School Board. The amounts collected in total were \$91,136. (2022: \$187,240)

International Student Pastoral Care; Sporting; Cleaner; and Property staff wages paid on behalf of the Proprietor \$60,304. (2022: \$52,247)

Administration/Finance wages paid on behalf of the School for the year were \$82,921. (2022: \$75,922)

The School receives each term from the Ministry of Education the boarding bursaries which is paid to the Board of Proprietors, the amount collect in total were \$63,370. (2022: \$67,175)

The School operates a current account which is treated as a trade creditor/debtor for any other inter entity transactions between the School and the Proprietor, this current account is settled on a monthly basis. Any balance not transferred at the year end is treated as a asset or liability. The total amount owing by School to the Proprietor is \$34,892 (2022: \$62,267 due to School).



16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	4,375	4,560
 <i>Leadership Team</i> Remuneration	403,299	353,551
Full-time equivalent members	3	3
 Total key management personnel remuneration	407,674	358,111

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4.00	2.00
111 - 120	3.00	3.00
121 - 130	4.00	0.00
	11.00	5.00

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



17. 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 number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	0	0

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

19. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had not entered into contract agreements for capital works.
(Capital commitments at 31 December 2022: \$0)

(b) Operating Commitments

As at 31 December 2023 the Board had not entered into operating lease contracts.
(Operating lease contracts at 31 December 2022: \$0)



20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	284,527	287,028	188,291
Receivables	214,025	145,141	166,501
Total Financial assets measured at amortised cost	<u>498,552</u>	<u>432,169</u>	<u>354,792</u>

Financial liabilities measured at amortised cost

Payables	245,739	225,300	237,422
Finance Leases	58,859	58,078	124,809
Painting Contract Liability	15,449	29,834	29,834
Total Financial Liabilities Measured at Amortised Cost	<u>320,047</u>	<u>313,212</u>	<u>392,065</u>

21. Events After Balance Date

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

22. Comparatives

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

23. Breach of Borrowing Authority

The Board has failed to comply with Section 155 of the Education and Training Act 2020 and regulation 12 of the Crown Entities (Financial Powers) Regulations 2005 in that no authority is held from the Ministry of Education for borrowing which, in aggregate, involves repayments of interest and capital in excess to one tenth of the Board's operational grant for the year.

24. Thomas George Macarthy Trust

In November 2023 the school received the biennial library grant from the Thomas George Macarthy Trust of \$2,000 this grant is to be used for the purchase of library books or computers (hardware and software) to be used in the Library.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SOLWAY COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Solway College (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 27th of May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the School payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Kiwisport Statement, Statement of Compliance with Employment Policy, Evaluation of the School's Student Progress and Achievement and Report on how the School has given effect to Te Tiriti o Waitangi, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand



SOLWAY COLLEGE (242)

Analysis of Variance 2023

2023

Overarching Targets 2023

The 2023 targets reflect our value 'Excellence is our Goal' and that we encourage students to be aspirational in pursuit of their own personal Excellence.

These targets will be achieved through: *Differentiation, close tracking and traffic lighting, Individual Learning Plans (ILP's), Raranga Time Mentoring, Learning Progressions Framework (LPF), Progress and Consistency Tool (PaCT), and demonstrating the value and significance of NZQA Scholarship and Excellence endorsement.*

Senior School (NCEA)

() * Numbers in brackets = cohort number

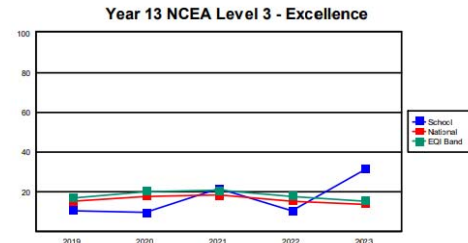
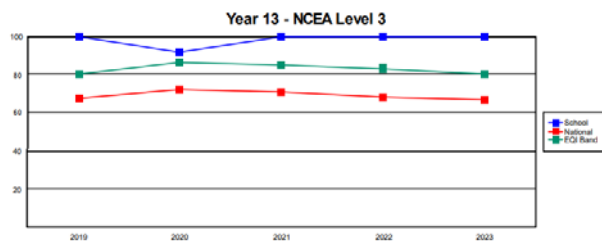
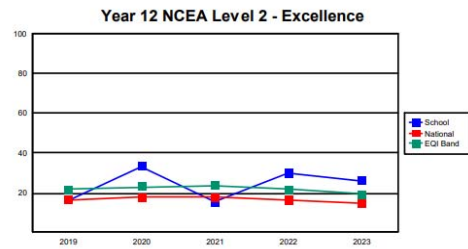
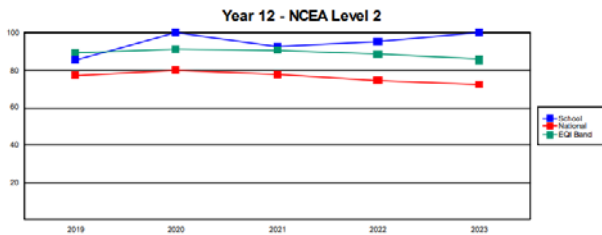
NCEA Level 1	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 11 students gaining Level 1 (14)	100%	0	100%	100%	Achieved. Met target.
Year 11 Māori students gaining Level 1 (1)	100%	n/a	n/a	100%	Achieved. Exceeded target as was originally n/a. A Māori student started within this cohort during Term 1, and went on to achieve NCEA L1 & L2 during 2023.
Year 11 Pasifika students gaining Level 1 (0)	100%	n/a	n/a	n/a	n/a
NCEA Level 2	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 12 students gaining Level 2 (24)	100%	0	100%	100%	Achieved. Met target.
Year 12 Māori students gaining Level 2 (4)	n/a	100%	100%	100%	Achieved. Met target.
Year 12 Pasifika students gaining Level 2 (3)	100%	0	100%	100%	Achieved. Met target.
NCEA Level 3	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 13 students gaining Level 3 (16)	100%	0%	100%	100%	Achieved. Met target.
Year 13 Māori students gaining Level 3 (0)	100%	n/a	n/a	n/a	n/a
Year 13 Pasifika students gaining Level 3 (2)	n/a	100%	100%	100%	Achieved. Met target.
University Entrance	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 13 students gaining UE (16)	85%	3%	88%	81.2%	Not Achieved. Student goals and therefore courses taken changed following the setting of start of year stretch targets. All students within the cohort who were entered for an University Entrance qualification pathway obtained it. Of the three students who didn't sit University Entrance, all achieved their NCEA Level 3 qualification. One of these three students attained this during Term 2 and then transitioned directly from school into employment. National and equity band averages both demonstrate a drop in UE qualification rates over the past two years. Solway College's university entrance attainment rate remains well above both of these comparison measures.

All year 13 Māori students gaining UE (0)	100%	n/a	n/a	n/a	n/a
All year 13 Pasifika students gaining UE (2)	n/a	100%	100%	100%	Achieved. Met target.
Scholarship (numbers)	2022	Increase by	To target	Outcome	Reasons for the variance (why did it happen?)
All students gaining scholarship	0	2	2	0	Not Achieved. Student goals changed to prioritize Excellence grade point averages, partly driven by students competing for Dux. As a result 0 students sat scholarship examinations during 2023.
Excellence endorsements	2022	Increase by	To target	Outcome	Reasons for the variance (why did it happen?)
All year 11 students gaining Level 1 (14)	33%	0	33%	15.4%	Not Achieved. 2 out of 14 students in this cohort attained Excellence endorsement. Targeting 5 of these students was a stretch target, however this percentage is lower than satisfactory. This is a small cohort in comparison to previous Y11 cohorts and much smaller than the 2025 Year 11 cohort. The Merit endorsement however was 39%, up 11% on 2022.
Māori year 11 students gaining Level 1 (0)	25%	n/a	n/a	n/a	n/a
Pasifika year 11 students gaining Level 1 (0)	33%	n/a	n/a	n/a	n/a
All year 12 students gaining Level 2 (24)	33%	0%	33%	27.3%	Not Achieved. 6 students out of 24 within this cohort attained Excellence endorsement. Targeting 8 students was a stretch target, however this percentage is lower than hoped. Despite this it is still well above both the national as well as equity band averages. An additional 22.7% of students within this cohort achieved a Merit endorsement 22.7%.
Māori year 12 students gaining Level 2 (4)	n/a	25%	25%	25%	Achieved. Met target.
Pasifika year 12 students gaining Level 2 (3)	50%	-17%	33%	33%	Achieved. Met target.
All year 13 students gaining Level 3 (16)	10%	19	29%	31.3%	Achieved. Exceeded target by an additional student. 5 students within this cohort attained their Excellence endorsement. In addition to this another 25% of students within this cohort achieved a Merit endorsement, which is a 10% increase from the Y12 2022 Merit endorsement rate.
Māori year 13 students gaining Level 3 (0)	25%	n/a	n/a	n/a	n/a
Pasifika year 13 students gaining Level 3 (2)	n/a	50%	50%	50%	Achieved. Met target.

Overarching Targets Evaluation - Senior School (where to next?)

Overall the 2023 NCEA results for the school are highly successful and reflect a comprehensive effort from students and staff. Ongoing tracking from our Academic Facilitator was rigorous and this information was regularly shared with staff. Interventions and adaptations to courses were done early, in conjunction with Individual Learning Plan (ILP) meetings involving the student, whānau, Academic Facilitator, Raranga Teacher and where applicable senior leadership. The results and smooth way in which these were achieved, demonstrated that the tracking and Individual Learning Plan procedures have been embedded and streamlined as part of our practice.

Whilst we didn't meet all of the Excellence endorsement targets set, we did meet or exceed 4 out of 6 of them, despite these being aspirational targets. Excellence endorsement rates for both Year 12 & Year 13 remain well above the national as well as equity band averages.



In 2024 we will continue to be proactive and rigorous with our tracking processes, and we will continue to set aspirational Excellence endorsement targets. A greater emphasis on sustaining mentoring, academic goal setting, and tracking towards Excellence endorsements by Raranga teachers right throughout the year will be promoted. The 2024 targets will also include targets for the Literacy and Numeracy Common Assessment Activities. These targets, along with sustaining our high NCEA results as we transition into the new NCEA change programs, will be the significant focus over the next couple of years.

Junior School Year 7-10 (Literacy and Numeracy)

Achievement data and progress for 2023 will again be based on Curriculum Levels and the progress made through Basic, Advanced and Proficient sub levels. A range of tools will be used to measure the learning progress made, including e-Asttle, Learning Progressions and the Progress and Consistency Tool.

As we are committed to being aspirational, have a 2023 focus on literacy and numeracy, and as we are wanting to accelerate learning progress above and beyond what the expected learning progress would be, we have set a three sub level target stretch target for each cohort in reading, writing and numeracy for 2023.

YEAR 7-10	Increase by (number sub levels)	Outcome	Reasons for the variance (why did it happen?)
All Year 7-10 students Reading (average curriculum level/ sub level)	3	21%	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. A further 22% increased by 2 sub-levels. It is important to note that quite a few high-achieving Year 10 students were already at curriculum level 6B at the beginning of the year and the tests did not go higher than this. Therefore they have not been counted as increasing 3 sub-levels as they have reached the limit of the test, therefore the Literacy CAA results below are a better representation of Y10 achievement.
Year 7-10 Māori students Reading (average curriculum level/ sub level)	3	16%	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have

			helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. A further 18% increased by 2 sub-levels.
Year 7-10 Pasifika students Reading (average curriculum level/ sub level)	3	50%	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. There were only 2 Pasifika students (both in Year 7) One (50%) improved by 2 sub-levels.
All Year 7-10 students Writing (average curriculum level/ sub level)	3	48%	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. Writing levels are generally one whole curriculum level lower than reading levels (which is a nationwide trend). Testing fatigue at the end of the year also had an effect on November writing samples. The huge improvement in Year 10 writing curriculum level (average 3A to 5B) was due to intensive practice for the CAA writing test.
Year 7-10 Māori students Writing (average curriculum level/ sub level)	3	59%	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. 11% improved by 2 sub-levels.
Year 7-10 Pasifika students Writing (average curriculum level/ sub level) 2 students	3	0	Not achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. 100% (Both students) improved by 2 sub-levels.
All Year 7-10 students Numeracy (average curriculum level/ sub level)	3	31% (38/124)	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. 3/124 (25%) also progressed by 2 sub-levels. About ½ in year 8 and a ¼ of each year 9 and 10 students have reached the target of moving 3 sub-levels during the year.
Year 7-10 Māori students Numeracy (average curriculum level/ sub level)	3	31% (9/29)	Partially achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. 10/29 (34%) of the Maori students also moved by 2 sub-levels. ¾ of Māori students have progressed by at least 2 sub levels.
Year 7-10 Pasifika students Numeracy (average curriculum level/ sub level)	3	0% (0/2)	Not achieved. Aspirational stretch target, however an important one we need to continue to pursue. A mid-year system check against this goal may have helped a higher outcome result. The outcome percentage now provides good baseline data to measure ongoing progress against. Both Pasifika students were in year 7 and moved one sub-level.

Junior School Year 10 Literacy and Numeracy Common Assessment Activity (CAA)

Targets for the NCEA pilot CAA’s weren’t originally included within the 2023 annual plan, due to this still being a pilot program. However Year 10 cohort percentages for attaining these co-requisites exceeded targets set, and are well above 2022 Solway College CAA results, as well as the 2023 national data.

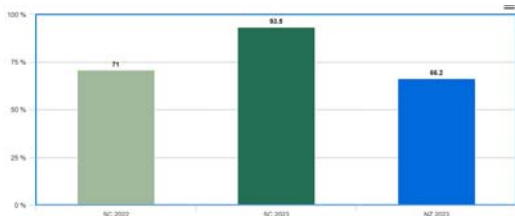
Literacy CAA	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 10 students gaining Literacy CAA (46)	71%	n/a	n/a	93.5%	Achieved. Exceeded target. A 22.5% increase in one year.
All year 10 Māori students gaining Literacy CAA (16)	n/a	n/a	n/a	100%	Achieved. Exceeded target.
All year 10 Pasifika students gaining Literacy CAA (0)	n/a	n/a	n/a	n/a	n/a
Numeracy CAA	2022	Increase by (%)	To target (%)	Outcome	Reasons for the variance (why did it happen?)
All year 10 students gaining Numeracy CAA (46)	73%	n/a	n/a	84.4%	Achieved. Exceeded target. An 11.4% increase in one year.
All year 10 Māori students gaining Numeracy CAA (16)	n/a	n/a	n/a	75%	Partially Achieved. Increased achievement based on overall cohort in 2022, but lower than the 2023 overall achievement.
All year 10 Pasifika students gaining Numeracy CAA (0)	n/a	n/a	n/a	n/a	n/a

Overarching Targets Evaluation - Junior School (where to next?)

The target of every student progressing three sublevels was purposefully aspirational in an attempt to accelerate learning. 2 sub levels would be the expected learning progress within one school year. The percentages of individual students who attained the 3 sub levels of learning progress is however lower than we would have hoped for. The Learning Progressions Framework (LPF) and Progress and Consistency Tool (PaCT) was originally implemented in 2022 through the work of a lead team and continued into 2023. There was increased consistency across the school in ensuring all curriculum areas had set sub level curriculum goals at the beginning of the year, and measured the learning value added against these and the targets set by the end of the year. A much more consistent approach to measuring achievement progress in the junior school has therefore now been implemented, which better demonstrates an alignment with pedagogy focuses on differentiation, curriculum achievement objectives and effective assessment practices. In 2024 a greater push on each student moving 3 sub levels will be continually reinforced throughout the year, and data on sub level progress for each student will be checked at the end of Term 2. This will enable us to more effectively track progress towards this goal (as opposed to waiting until the end of year testing), and remind and reinforce our expectations and targets to our teachers.

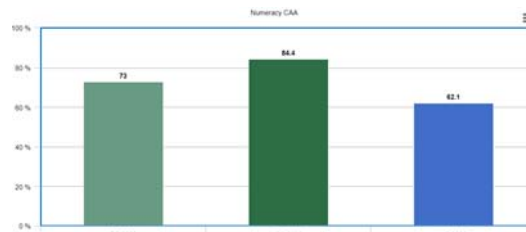
The other priority for 2023 was to upskill all teachers across all curriculum areas on literacy and numeracy strategies, recognising that we are all teachers of these important foundations, regardless of the curriculum area that we teach. A consistent approach to strategies and sharing of practice was regularly revisited during staff professional learning sessions, as we attempted to accelerate learning and prepare students for the Literacy and Numeracy CAA. Results for the CAA’s achieved in 2023 were very pleasing, and we will continue to embed and reinforce this strategy throughout 2024.

Literacy Common Assessment Activity (CAA) Comparison



Solway College 2022 Solway College 2023 NZ Average 2023

Numeracy Common Assessment Activity (CAA) Comparison



Solway College 2022 Solway College 2023 NZ Average 2023

Both the Literacy and Numeracy CAA results were well above the national averages, with the literacy result being 27% higher and the numeracy result 22% higher. It was also pleasing to see significant progress when comparing the 2022 & 2023 CAA results, with literacy showing an increase of 23% and numeracy 11.4%.

Each of the students who were yet to obtain their literacy or numeracy co-requisite through the Year 10 CAA pathway, have been identified and have an Individual Learning Plan (ILP) in place for 2024 which has been co-constructed or communicated with their families. Some of these students will aim to gain the co-requisite requirement through tagged literacy or numeracy standards in Year 11 Mathematics, Geography or Accounting. Others have a revision plan in place and will re-sit the CAA again mid year. These ILP’s and monitoring students progress towards attainment of these co-requisites, will be tracked by our Academic Facilitator.

2023 Annual Goals

Background
 In 2022 our priorities were encompassed within one annual goal: *‘Tō Mātou Ara Manaia - Our Solway Way: Weaving together the heart of Solway - E raranga tahi ana te ngākau o te Kāreti o Manaia’*

In 2023 we have two specific annual goals:

1. Prioritize and strengthen Literacy and Numeracy teaching and learning throughout all areas of the Junior School, to accelerate achievement in reading, writing and numeracy.
2. Build our Solway Way Learning Model, encompassing our Tō Mātou Ara Manaia, local curriculum, holistic education, and cross-curricular courses, to engage, inspire and enable students to move confidently and purposefully into their future.

Staff will also work on a collaborative or individual inquiry based on their selected professional learning group/ lead team. The lead team focuses as determined by staff consultation for 2023 are:

Curriculum (What should our students be learning from 2024 to empower them to thrive and lead with purpose in tomorrow’s world?)
Assessment (How will we most effectively measure that we are making a difference and accelerating learning progress to each student’s maximum potential?)
Pedagogy (How should we be effectively enabling our students to learn in order to best empower them to thrive and lead with purpose in tomorrow’s world, and in order to accelerate learning progress to each student’s maximum potential?)

Each one of these three lead teams will contribute to progressing the two annual goals.
 Each curriculum area will also contribute to progressing the two annual goals.

Strategic Plan Priority & 2023 Actions - EXCELLENCE is our Goal	Led by	Timeline	Expected Outcomes	Outcome	Reason for the variance (why did it happen?)
E1. Being aspirational in the pursuit of Excellence					
Professional learning for all teachers around Literacy and Numeracy strategies, reinforcing that teachers of all curriculum areas are expected to be purposeful teachers of Literacy and Numeracy.	SFR, ACH, CMA	T1&2	All teachers can describe Literacy and Numeracy strategies they have used within their Junior classes this year, and evaluate the difference this has made to students learning. Teachers from all curriculum areas contribute to the LPF signposts. Literacy and Numeracy progress is accelerated for each individual student.	Our Head of English SFR facilitated a number of professional learning sessions for staff, including sharing cross curricular marking matrices to be used by all teachers to enable consistency & ongoing literacy feedback for Year 10 students. Literacy CAA results increased by 22.5% compared to 2022 results. Our Academic Facilitator & Year 10 Numeracy teacher also facilitated a number of staff professional learning sessions, and worked alongside subject teachers to incorporate numeracy teaching in their programs. Year 10 Numeracy CAA results increased by 11.4% compared to 2022 results.	Achieved. Met target.
LPF and PaCT are embedded and robust assessment and reporting processes using this data are in place. This data is used to inform next steps.	AMA, KPL, HoD’s	T1&2	Robust data is used to measure learning progress and inform teaching and learning next steps. Reports to parents utilize LPF and PaCT to effectively and consistently illustrate learning progress and next learning steps.	Not all subject areas entered their judgements within the PaCT tool but English, Mathematics, Music and Food Technology all made significant contributions to the framework. The Year 10 English LPF judgements were utilized to determine which students were ready for the Literacy CAA, or which students required additional preparation support.	Partially Achieved. There was inconsistency between curriculum areas in the amount of judgements made and entered into the PaCT framework. This meant that the bulk of the work fell on the Mathematics and English departments to complete, despite our emphasis on all being teachers of

					Literacy and Numeracy.
E2. Displaying perseverance and a growth mindset					
Implementation of the Zones of Regulation framework within Raranga Time and the Boarding Hostel.	KPL, JTU, RWI	T1&2	All students within Year 7-10 develop an understanding of the Zones of Regulation learning and are able to articulate what the different zones mean.	Zones of Regulation activities were completed within each Raranga class. Teachers were scaffolded through the implementation of this program by being provided with kit set lessons and resources. Each Raranga classroom also had a Zones of Regulation wall display. Assembly messages also focussed on the Zones of Regulation with the full school. Students throughout the school (not just Year 7-10) could articulate what the different zones mean. A presentation on the implementation of the Zones of Regulation at Solway College was also completed by JTU for The Masterton Trust Lands Trust.	Achieved. Met target.

Strategic Plan Priority & 2023 Actions - GOD is our Foundation	Led by	Timeline	Expected Outcomes	Outcome	Reason for the variance <i>(why did it happen?)</i>
G1. Creating a caring, inclusive, Christian family environment					
Imagery around the Tō Mātou Ara Manaia framework is visible around all learning and living areas of the school.	JTU	T1	Teachers and the boarding team understand and are confident referring to Tō Mātou Ara Manaia when having conversations with students.	Imagery around the Tō Mātou Ara Manaia framework is regularly shown on assembly slides, on the Tō Mātou Ara Manaia slips, and visible on the badges that the students wear. Laminated posters have been created and are in the final stages of being printed and put up all around the school.	Achieved. Met target.
Assembly messages are linked to Tō Mātou Ara Manaia.	JTU	T1-4	Students and teachers increase their understanding of our school values, why they are important, and ways in which they support their achievement and wellbeing.	There were multiple assembly messages which focussed around one of the three values, alongside the values presentation assemblies, which focussed on all three. Activities focussing on the school values were also implemented with various year groups to deepen their understanding, including Tō Mātou Ara Manaia treasure hunts and group values performances.	Achieved. Met target.
G2. Serving within and outside our community					
A range of authentic service opportunities are led by students with oversight from our school Chaplain.	JRE	T1-4	An increased number of students and groups are visible serving within our wider Wairarapa community. An increased number of students and groups are visible serving nationally and internationally. Students are agentic in their leadership of service initiatives, advocating, promoting and inspiring other students to authentically serve others.	A large group of students again took part in the 'Dress a Girl' service initiative. As well as sewing dresses another group also made bracelets for the girls to be sent overseas with the dresses. We had a large contingent of students represent Solway College and fundraise a large amount of money for Relay for Life. Prefects and other senior students represented Solway College at the ANZAC day service. Funds were also raised for Daffodil Day, and a number of	Achieved. Met target.

				students and families contributed to 'Pack the Bus'.	
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Strategic Plan Priority & 2023 Actions - Pursuing PURPOSE is our Means	Led by	Timeline	Expected Outcomes	Outcome	Reason for the variance <i>(why did it happen?)</i>
P1. Using our Gifts and Talents					
A strategic plan for Sports is developed and implemented.	CNE, KPL, JTU	T1-4	Sport at Solway College is reviewed, and a strategic plan is developed in consultation with our community. Sports opportunities are student centered, enabling each student to find, develop, utilize and pursue their gifts and talents. A range of sports opportunities enable students to value recreational sport and the importance of hauora, as well as enabling students to be aspirational in their pursuit of excellence.	Our Director of Sport resigned after a short tenure of 1.5 years in the role. Whilst Tuesday sport time and competition sports progressed during this period, (including three teams heading to New Zealand Secondary Schools Tournaments), a thorough review of the sports program has not yet been completed. Students were supported to be aspirational in their pursuit of excellence, demonstrated by: achieving 4th place in the North Island for the 100m Junior Girls' Relay race, winning the champion relay teams in both the Junior Girls Relay, as well as the overall Flying Squadron Relay at the Wairarapa Intercollegiate Swimming Sports, and the Equestrian team coming 1st place in Jumping at the North Island Secondary tournament. Further examples of individual students being supported to be aspirational in their pursuit of excellence include one Year 10 swimmer achieving 6 gold medals and national titles, and being selected to represent New Zealand, and one Year 13 student being selected in the NZ U18 Ngā Mareikura Girls Rugby Squad.	Partially Achieved. The draft sports strategic plan was completed over the school holiday break but is yet to be finalized and implemented. The resignation of our Director of Sport held up progress, and it was then determined it would be best to have input/ co-construction with our incoming Director of Sport in order to maximize agency in implementation and monitoring of the plan.
P2. Working determinedly towards our Pathway					
A cross-curricular learning model is developed and prepared ready for implementation in 2024.	STA, JTU, Curric. Lead Team Curric Com.	T1-4	A new learning model, encompassing our Tō Mātou Ara Manaia, local curriculum, holistic education, and cross-curricular courses, engage, inspire and enable students to move confidently and purposefully into their future. The structures around course selection, timetabling and communication are in place, enabling effective implementation and a smooth transition for 2024.	A lead team was established to develop this model. A number of schools were visited across the Wellington region by members of the lead team and senior leadership team, to look at a variety of cross-curricular learning models. A Solway College model for 2024 was then co-constructed with teaching staff, and staff were invited to put their hand up to be part of the 2024 pilot model, which is now implemented.	Partially Achieved. Whilst a cross-curricular learning model has been implemented for 2024, it is a pilot model of the program for the first year. The model and outcomes of the model will be evaluated as the year progresses, along with ramifications from changes implemented by the new government, and modifications will then be made for 2025 onwards accordingly.

Strategic Priority & 2023 Actions Evaluation *(where to next?)*

Of the eight priorities and actions outlined in the 2023 Annual Plan, five were achieved and three were partially achieved. There were no priorities that were not achieved. The reasons for the three priorities only being partially achieved were: The uncertainties and lack of clarity around the impact of new legislations as a result of a government change, (particularly the one hour per day of reading, writing and mathematics) was a contributing factor to only implementing a pilot cross-curricular learning model in 2024. This meant that we would be ready to pivot again as needed once the specifications for this legislation became available to schools. The change of Director of Sports meant that it would be more effective to have the new Director of Sport complete the sports strategic plan and implementation, in order to maximize agency and monitoring of progress. The consistent use of the PaCT Learning Progressions framework has not yet been fully embedded across all curriculum areas, although all curriculum areas are now managing student progress using curriculum sub levels.

Senior NCEA achievement attainment results, along with the Year 10 Common Assessment Activity results, were outstanding. The aspirational junior target of accelerating learning and moving every student three sublevels was not achieved to the level aspired, however it is a much better indicator of each individual student's progress, as opposed to an average curriculum level per cohort. It has now provided solid baseline data across the junior school, and motivation to succeed a strong shift in outcomes for 2024. The excellence endorsement rates also were lower than targeted for the Year 11 & 12 cohorts, despite these being deliberately aspirational. The national trend for excellence endorsement rates is tracking downwards, which is likely a result of disruption to prior learning from Covid-19. Despite our overall excellence endorsement rates being much higher than national averages, we do want to continue to see increases in these areas. We believe that a focus on maximizing learning progress for each student in the junior school, will deepen the quality of learning and effectively set more students up for excellence endorsement success in NCEA.

In 2024 we will be:

- prioritizing the goal of every student achieving 3 sub levels of progress in Years 7, 8 and 9. Systems for tracking the progress towards this goal throughout the year will be strengthened and reinforced, and one of our two Within School Leaders will be given the project of leading this mahi. It is predicted that focussing on the quality and depth of learning progressions in these levels will increase the capacity for a greater number of Excellence endorsements as students progress through the school.
- Focussing on the successful implementation of the new NCEA Level 1 program and co-requisites whilst maintaining our 100% NCEA achievement targets.
- Building on the 2023 cross-curricular pilot model, completing a full development of the 'Tō Mātou Ara Manaia' curriculum prior to the course selection process in Term 3. The intention is to have a fully developed and refreshed Solway College cross-curricular & horizons learning model, which engages and enables students to move confidently and purposefully into the future, ready and in place for 2025.
- Establish three collaborative inquiry lead teams to continue to distribute leadership, progress strategic priorities, and enable all teachers an authentic context to engage in their professional growth cycle. The three lead teams for 2024 will consist of: **Cross Curricular Learning & Teaching, Differentiation , Leadership Coaching**

In 2024 we also implement the first year of the new three year strategic plan cycle and document. This strategic plan document links the six strategic priorities directly to our Tō Mātou Ara Manaia - Our Solway Way framework, placing our special character and our school values at the heart of what we are prioritizing.

Solway College
Statement of Kiwisport Funding
For the year ended 31 December 2023

Kiwisport funding was used to contribute to the employment of a Director of Sports who was responsible for ensuring appropriate Sports programmes were provided for all students. This was achieved with all students playing sports in formal regular programs and over half of all students playing at least two sports in regular competition. The Talented athlete development program continued as did the Health and Wellness program. The amount of funding received for the year was \$4,484.(2022: \$3,976).

Statement of Compliance of Employment with Employment Policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

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><i>The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</i></p> <p><i>The board considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</i></p> <p><i>The board ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</i></p> <p><i>The board promotes high levels of staff performance through:</i></p> <ul style="list-style-type: none"> <i>• performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</i> <i>• acknowledgement of staff achievements</i> <i>• salary units and management allowances and non-contact time.</i> <p><i>The board deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.</i></p> <p><i>The board uses web-based programmes to regularly update and maintain school policies and procedures relating to good and safe working conditions for staff.</i></p> <p><i>The board holds termly Health and Safety meetings, at which the hazard register is reviewed.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>The board appoints the principal to be the EEO officer.</i></p> <p><i>The board shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</i></p> <p><i>The board selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude.</i></p> <p><i>The board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours</i></p>

	<p><i>of work, etc.) and the employment requirements of diverse individuals/groups.</i></p> <p><i>The board ensures that employment and personnel practices are fair and free of any bias.</i></p> <p><i>The board have ensured that all appointments are aligned to school policy in regard to equal employment opportunities</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p><i>Solway College</i></p> <ul style="list-style-type: none"> • <i>builds whanaungatanga with our ākonga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners.</i> • <i>recognises and builds on the diverse abilities, strengths, and aspirations of ākonga Māori and their whānau.</i> • <i>promotes a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātauranga Māori, and te ao Māori into school life (including the curriculum)</i> • <i>ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma</i> • <i>engages with any national, regional, and local implementation plans developed by the Ministry of Education and education agencies.</i> • <i>supports staff to access appropriate professional development.</i> • <i>implements effective, high-quality teaching and leadership practices that promote success for Māori as Māori.</i>
How have you enhanced the abilities of individual employees?	<p><i>Through performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees).</i></p> <p><i>By acknowledging staff achievements.</i></p> <p><i>By awarding salary units and management allowances and non-contact time.</i></p>
How are you recognising the employment requirements of women?	<p><i>The board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</i></p> <p><i>The board ensures that employment and personnel practices are fair and free of any bias</i></p>

<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>The board ensures that the environment is accessible, including facilities, information, and IT.</i></p> <p><i>The board offers disability responsiveness training to help build an understanding of disability.</i></p> <p><i>The board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</i></p> <p><i>The board aims to retain existing employees, including those who acquire a disability while working.</i></p>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

Solway College

Evaluation and analysis of the school's students' progress and achievement

For the year ended 31 December 2023

This evaluation and analysis is similar to what schools already do to support governance and leadership activities. We have already reported on all the requirements of this report within our Analysis of Variance – please refer to the Analysis of Variance for this information.

Solway College

Report on how the school has given effect to Te Tiriti o Waitangi

For the year ended 31 December 2023

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. The board is

- working to ensure that it has plans, policies and local curriculum which reflect tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

The progress includes making instruction available in tikanga and te reo Māori to all year groups.

Solway College has given effect to Te Tiriti o Waitangi by:

- Valuing ongoing partnerships with Kaumatua from Rangitāne o Wairarapa and Ngāti Kahungunu ki Wairarapa. This partnership includes consultation for strategic planning, but is ongoing throughout the year including the development of our local curriculum, Tō Mātou Ara Manaia framework, pōwhiri's, Matariki noho, mātauranga Māori and advice and guidance on Te Ao and tikanga Māori.
- Having Te Reo Māori a compulsory course as part of our curriculum for all students in Years 7-9, and an available curriculum subject for all students from Y10-13. Numbers of students choosing to take Te Reo Māori from Year 10 and beyond are continuing to increase each year, with a 16% increase of students continuing this curriculum pathway in 2024 in comparison to 2023.
- Alongside Te Reo Māori being a stand alone subject, all staff are expected to integrate Te Reo Māori into their lessons throughout all other curriculum areas.
- In addition to Te Reo Māori being a compulsory course for all students in Years 7-9, Māori Performing Arts is also another compulsory course for Years 7-9 for another 1 hour per week.
- The full school also has Māori Performing Arts lessons at various stages in the year, in preparation for full school pōwhiri and awards celebrations. The full school partakes in haka pōwhiri, haka tautoko and waiata.
- Kapa Haka is open to all year groups and our kapa haka rōpū Te Huia Kaimanawa o Manaia, has grown from 18 students in 2022 to 49 students. Therefore 25% of our full roll now choose to be part of this rōpū who attend additional after school training each week and participate in various kapa haka festivals and performances within our region.
- All staff are provided with Te Reo, tikanga and Te Ao Māori lessons as part of our ongoing professional learning. We remunerate a staff member with an additional management unit to lead this learning internally, however we have also had external professional learning facilitators lead full school professional learning days such as Riki consultancy and Potangaroa Education.

- All teachers have taken part in professional development about Mātauranga Māori and how to implement this into their curriculum areas.
- A local Tō Mātou Ara Manaia curriculum document was created incorporating our special character and values, holistic education through Te Whare Tapa Wha, and our connection to our local Manaia whenua.
- Giving effect to Te Tiriti o Waitangi is incorporated into our strategic and annual plans.
- NCEA and junior achievement data demonstrates that we are achieving equitable outcomes for Māori students, including 100% achievement across all three NCEA levels for 2022 and 2023.