

NELSON CHRISTIAN ACADEMY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Ministry Number:	1148
Principal:	Jenny Laidlaw
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NELSON CHRISTIAN ACADEMY

Annual Financial Statements - For the year ended 31 December 2023

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NELSON CHRISTIAN ACADEMY

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	2,559,827	2,247,052	2,221,212
Locally Raised Funds	3	56,497	52,164	38,683
Use of Proprietors land and buildings		225,975	225,961	225,962
Interest		14,532	9,500	3,874
		<u>2,856,831</u>	<u>2,534,677</u>	<u>2,489,731</u>
Expenses				
Locally Raised Funds	3	47,342	33,450	17,115
Learning Resources	4	2,024,473	1,807,400	1,731,645
Administration	5	195,493	198,926	189,587
Interest		3,385	1,600	4,281
Property	6	360,517	347,061	335,169
Loss on Disposal of Property, Plant and Equipment		-	-	5,090
Transport		183,347	202,685	170,450
		<u>2,814,557</u>	<u>2,591,122</u>	<u>2,453,337</u>
Net Surplus / (Deficit) for the year		42,274	(56,445)	36,394
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>42,274</u>	<u>(56,445)</u>	<u>36,394</u>

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



NELSON CHRISTIAN ACADEMY
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January		384,724	319,316	338,705
Total comprehensive revenue and expense for the year		42,274	(56,445)	36,394
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		44,000	-	9,625
Equity at 31 December		<u>470,998</u>	<u>262,871</u>	<u>384,724</u>
Accumulated comprehensive revenue and expense		470,998	262,871	384,724
Equity at 31 December		<u>470,998</u>	<u>262,871</u>	<u>384,724</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



NELSON CHRISTIAN ACADEMY

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	163,314	72,779	95,568
Accounts Receivable	8	159,823	64,592	124,855
GST Receivable		14,102	5,000	12,255
Prepayments		6,090	5,000	9,030
Inventories	9	-	1,000	14,616
Investments	10	183,327	150,000	176,373
		<u>526,656</u>	<u>298,371</u>	<u>432,697</u>
Current Liabilities				
Accounts Payable	12	194,735	180,500	176,111
Revenue Received in Advance	13	14,591	15,000	11,361
Provision for Cyclical Maintenance	14	19,377	-	-
Finance Lease Liability	15	20,027	20,000	22,081
		<u>248,730</u>	<u>215,500</u>	<u>209,553</u>
Working Capital Surplus/(Deficit)		277,926	82,871	223,144
Non-current Assets				
Property, Plant and Equipment	11	213,822	200,000	191,292
		<u>213,822</u>	<u>200,000</u>	<u>191,292</u>
Non-current Liabilities				
Finance Lease Liability	15	20,750	20,000	29,712
		<u>20,750</u>	<u>20,000</u>	<u>29,712</u>
Net Assets		<u><u>470,998</u></u>	<u><u>262,871</u></u>	<u><u>384,724</u></u>
Equity		<u><u>470,998</u></u>	<u><u>262,871</u></u>	<u><u>384,724</u></u>

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



NELSON CHRISTIAN ACADEMY

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,015,665	947,052	936,846
Locally Raised Funds		50,529	60,164	52,945
Goods and Services Tax (net)		(1,852)	6,998	(323)
Payments to Employees		(416,103)	(351,842)	(365,529)
Payments to Suppliers		(544,654)	(587,939)	(501,956)
Interest Paid		(3,385)	(1,600)	(4,281)
Interest Received		10,515	10,500	2,742
Net cash from Operating Activities		<u>110,715</u>	<u>83,333</u>	<u>120,444</u>
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,640	-	(3,450)
Purchase of PPE (and Intangibles)		(58,659)	(33,728)	61,964
Purchase of Investments		(6,954)	(30,000)	(85,966)
Net cash from Investing Activities		<u>(63,973)</u>	<u>(63,728)</u>	<u>(27,452)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,000	-	9,625
Finance Lease Payments		(22,996)	(42,394)	(108,640)
Net cash from Financing Activities		<u>21,004</u>	<u>(42,394)</u>	<u>(99,015)</u>
Net increase/(decrease) in cash and cash equivalents		<u><u>67,746</u></u>	<u><u>(22,789)</u></u>	<u><u>(6,023)</u></u>
Cash and cash equivalents at the beginning of the year	7	95,568	95,568	101,591
Cash and cash equivalents at the end of the year	7	<u><u>163,314</u></u>	<u><u>72,779</u></u>	<u><u>95,568</u></u>

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



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Nelson Christian Academy (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 reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based.

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 19b.

Recognition of grants

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

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.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as revenue in the period the school uses the land and building.

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.

d) 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.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) 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.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

j) 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 the Integration Deed of Agreement and Memorandum of Understanding.

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

k) 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 for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.).

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.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are 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.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

o) 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.

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Government Grants – Ministry of Education	750,066	672,685	656,943
Teachers' Salaries Grants	1,544,162	1,300,000	1,284,366
Transport grants	222,903	222,000	202,437
Other Government Grants	42,696	52,367	77,466
	<u>2,559,827</u>	<u>2,247,052</u>	<u>2,221,212</u>

The school has opted in to the donations scheme for this year. Total amount received was \$36,064.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Revenue			
Donations & Bequests	2,719	2,714	3,441
Fees for Extra Curricular Activities	7,379	8,450	6,805
Fundraising & Community Grants	17,985	15,000	16,514
Trading	28,414	26,000	11,923
	<u>56,497</u>	<u>52,164</u>	<u>38,683</u>
Expenses			
Extra Curricular Activities Costs	21,381	7,450	4,672
Trading	25,961	26,000	12,443
	<u>47,342</u>	<u>33,450</u>	<u>17,115</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>9,155</u>	<u>18,714</u>	<u>21,568</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Curricular	69,405	73,978	89,338
Equipment Repairs	1,770	2,100	1,789
Extra-Curricular Activities	6,098	6,150	2,370
Library Resources	-	500	32
Employee Benefits - Salaries	1,839,040	1,612,250	1,552,548
Staff Development	61,686	58,692	32,567
Depreciation	46,474	53,730	53,001
	<u>2,024,473</u>	<u>1,807,400</u>	<u>1,731,645</u>



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Audit Fee	4,775	4,501	4,636
Board of Trustees Fees	4,140	4,325	4,600
Board of Trustees Expenses	8,423	9,560	12,147
Communication	4,200	4,150	3,818
Consumables	9,052	10,050	7,662
Other	34,621	37,640	28,854
Employee Benefits - Salaries	116,679	115,000	115,384
Insurance	5,515	5,700	5,257
Service Providers, Contractors and Consultancy	8,088	8,000	7,229
	<u>195,493</u>	<u>198,926</u>	<u>189,587</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	51,417	46,900	43,216
Cyclical Maintenance Provision	19,377	5,000	19,200
Grounds	10,429	11,000	6,949
Heat, Light and Water	13,672	16,700	14,953
Repairs and Maintenance	35,741	38,400	22,279
Use of Land and Buildings	225,975	225,961	225,962
Security	3,906	3,100	2,610
	<u>360,517</u>	<u>347,061</u>	<u>335,169</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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Bank Current Account	43,823	12,779	29,198
Bank Call Account	119,491	60,000	66,370
Cash and cash equivalents for Cash Flow Statement	<u>163,314</u>	<u>72,779</u>	<u>95,568</u>



NELSON CHRISTIAN ACADEMY
Notes to the Financial Statements
For the year ended 31 December 2023

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Receivables	19,984	10,000	4,759
Receivables from the Ministry of Education	2,971	-	-
Interest Receivable	2,311	-	1,265
Teacher Salaries Grant Receivable	134,557	54,592	118,831
	<u>159,823</u>	<u>64,592</u>	<u>124,855</u>
Receivables from Exchange Transactions	22,295	10,000	6,024
Receivables from Non-Exchange Transactions	137,528	54,592	118,831
	<u>159,823</u>	<u>64,592</u>	<u>124,855</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
School Uniforms	-	1,000	14,616
	<u>-</u>	<u>1,000</u>	<u>14,616</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Current Asset			
Short-term Bank Deposits	183,327	150,000	176,373
Total Investments	<u>183,327</u>	<u>150,000</u>	<u>176,373</u>



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Furniture and Equipment	135,202	32,893	-	-	(19,766)	148,329
Information Technology	9,609	24,130	-	-	(3,139)	30,600
Motor Vehicles	5,339	-	-	-	(2,730)	2,609
Leased Assets	36,514	11,980	-	-	(20,260)	28,234
Library Resources	4,628	-	-	-	(579)	4,050
Balance at 31 December 2023	191,292	69,003	-	-	(46,474)	213,822

The net carrying value of equipment held under a finance lease is \$28,234 (2022: \$36,514).

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	340,785	(192,456)	148,329	307,892	(172,690)	135,202
Information Technology	71,779	(41,179)	30,600	47,649	(38,040)	9,609
Motor Vehicles	13,652	(11,044)	2,609	13,652	(8,313)	5,339
Leased Assets	106,369	(78,135)	28,234	94,389	(57,875)	36,514
Library Resources	23,151	(19,101)	4,050	23,150	(18,522)	4,628
	555,736	(341,915)	213,822	486,732	(295,440)	191,292

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	35,603	30,000	31,434
Accruals	5,461	-	4,636
Employee Entitlements - Salaries	153,042	150,000	139,809
Employee Entitlements - Leave Accrual	629	500	232
	194,735	180,500	176,111
Payables for Exchange Transactions	194,735	180,500	176,111
	194,735	180,500	176,111

The carrying value of payables approximates their fair value.

NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements For the year ended 31 December 2023

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	9,776	-	9,812
Other	4,815	15,000	1,549
	<u>14,591</u>	<u>15,000</u>	<u>11,361</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	-	-	-
Increase/ (decrease) to the Provision During the Year	19,377	5,000	19,200
Adjustment to Provision During the Year	-	-	-
Use of the Provision During the Year	-	-	(19,200)
Provision at the End of the Year	<u>19,377</u>	<u>5,000</u>	<u>-</u>
Cyclical Maintenance - Current	19,377	-	-
Cyclical Maintenance - Term	-	-	-
	<u>19,377</u>	<u>-</u>	<u>-</u>

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	22,274	20,000	24,919
Later than One Year and no Later than Five Years	22,095	20,000	31,841
Future Finance Charges	(3,592)	-	(4,967)
	<u>40,777</u>	<u>40,000</u>	<u>51,793</u>
Represented by			
Finance lease liability - Current	20,027	20,000	22,081
Finance lease liability - Non Current	20,750	20,000	29,712
	<u>40,777</u>	<u>40,000</u>	<u>51,793</u>



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

16. 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, New Life Ministries (Inc), is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the 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 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".



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,140	4,600
<i>Leadership Team</i>		
Remuneration	346,634	343,760
Full-time equivalent members	3	3
Total key management personnel remuneration	350,774	348,360
Total full-time equivalent personnel	3.00	3.00

There are 9 members of the Board excluding the Principal. The Board had held 9 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	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

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

Remuneration \$000	2023 Actual FTE	2022 Actual FTE
100 - 110	2	3
110 - 120	2	-

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

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.



NELSON CHRISTIAN ACADEMY

Notes to the Financial Statements

For the year ended 31 December 2023

18. Contingencies (cont.)

Pay equity settlement wash-up

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 has not entered into any contract agreements for capital works.
(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.
(Operating commitments at 31 December 2022: nil)

20. Financial Instruments

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	163,314	72,779	95,568
Receivables	159,823	64,592	124,855
Investments - Term Deposits	183,327	150,000	176,373
Total Financial assets measured at amortised cost	<u>506,464</u>	<u>287,371</u>	<u>396,796</u>
Financial liabilities measured at amortised cost			
Payables	194,735	180,500	176,111
Finance Leases	40,777	40,000	51,793
Total Financial Liabilities Measured at Amortised Cost	<u>235,512</u>	<u>220,500</u>	<u>227,904</u>

21. Events After Balance Date

There were no significant events after 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.

INDEPENDENT AUDITOR'S REPORT

To the readers of Nelson Christian Academy's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Nelson Christian Academy (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Qualified 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, except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the School:

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

Our audit was completed on 20 February 2025. This is the date at which our opinion is expressed.

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

Basis for qualified opinion

The School has an obligation to keep the land and buildings in good order and repair. The Statement of Financial Position on page 4 includes a provision for cyclical maintenance provision of \$19,377. The School could not provide sufficient appropriate evidence to support the provision because the School does not currently have a plan for cyclical maintenance to support the maintenance the School needs to carry out on those buildings. There are no other practical audit procedures we could perform to determine the reasonableness of the provision. As a result, we were unable to determine whether any adjustment to the provision was necessary.

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included within the; Report of Te Tiriti o Waitangi, Evaluation of the School's Progress and Achievement, Statement of Variance, Statement of Compliance with Good Employer Policy and Statement of Kiwisport Funding, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand

NELSON CHRISTIAN ACADEMY

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Occupation	Term expires
Jan Higgins	Proprietor Appointee	Appointed September 2013, re-elected September 2022	Financial Administrator	No expiry date as appointed
Kelli-Anne Eastmond	Proprietor Appointee	Re-elected June 2019	Consultant	No expiry date as appointed
Jenny Laidlaw	Principal	Appointed	Principal	Duration of Employment
Richard Batchelar	Parent Rep	Elected June 2019	Pastor	Election 2025
Marilyn Walter	Staff Rep	Elected June 2019	Teacher	Election 2025
Hayden Wright	Parent Rep	Elected April 2021	Self-Employed	Election 2025
Rupert MacLachlan	Parent Rep	Elected April 2021	Pilot	Election 2025
Zane Elliot	Parent Rep	Elected April 2021	Minister	Election 2025
Sonya De Vries	Parent Rep	Elected September 2022	Lawyer	Resigned 6 August 2023
Isaac Carnegie	Parent Rep	Elected April 2021	Senior Consultant	Election 2025
Board Support				
Brianna Kock	Board Secretary	23rd June 2022	Office Administrator	

Analysis of Variance Reporting



School Name:	Nelson Christian Academy for 2023 (submitted March 2024)	School Number:	1148	WRITING TARGETS
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Strategic Goal:	To effectively capture and use evidence to make well informed decisions that accelerate progress for all learners through our integrated localised curriculum.
Annual Goal:	To facilitate differentiated programmes that meet the needs of all students through targeted and deliberate teaching practice based on student assessment, accelerating the progress of all students not yet at their expected curriculum level in Writing.
2024 Target Writing	<p>Accelerate progress of students not yet achieving at their expected curriculum level in Writing Target Cohort as identified based on EOY data 2023</p> <p style="text-align: center;">School Wide Target 80% Writing</p> <p>Year 3 (2024) 80% of students will achieve at or above in Writing Year 6 (2024) 80% of students will achieve at or above in Writing Year 8 (2024) 80% of students will achieve at or above in Writing 75% of Māori & 75% Pasifika students will achieve at or above in Writing</p>
Baseline Data 2023	<p style="text-align: center;">Writing Baseline data EOY 2023 Target Groups</p> <p style="text-align: center;">Whole School : 69% Writing At or Above</p> <p>Year 3 75% Boys and Girls achieved at or above the expected curriculum level Year 5 47% Boys and Girls achieved at or above the expected curriculum level Year 8 37% Boys and Girls achieved at or above the expected curriculum level 46% Māori & 63% Pasifika students were working at or above the expected curriculum level.</p>



Actions 2023 <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> - ESOL Support, 2x T/A's Bilingual, appointed 1x ESOL Coordinator .40 FTTE, 1x ESOL .40 FTTE Teacher - Learning Village for Seniors/Intermediate ELL's - Inclass ESOL support - Literacy PLG /NCA developed Common Pathways for individual Yr levels based on Kahui Ako Pathways. - PLG developing shared expectations/guidelines for writing at NCA. - All Junior teachers trained in BSLA - 3 Support staff training in BSLA - Goals loaded on Hero and used for tracking students progress. 	<p>ESOL students/whānau more engaged in programmes. Learning Partnership strengthened, 3 Way Conferences were more meaningful and student needs were communicated more effectively with teachers around goals and targets.</p> <p>ESOL vocabulary continued to develop, forward fed so that students could include the vocabulary in written work.</p> <p>12 students Yrs 5-12 participated in the Learning Village programme which supported the build up of new to NZ students self esteem and confidence to attempt writing. 8 PI students (very limited English) enrolled Term 4. Their assessments were included in overall data.</p>	<p>Throughout 2023 NCA enrolled 60 new students from around NZ, te kura and the World. All students entered at different ability levels in writing. 25 students were ELL's and had limited Literacy skills. 80% of our Yr 3 target students (who have been at NCA for 3 yrs) achieved at their expected level. 58% of our target Yr 7 group (who have been at NCA for 3 yrs) achieved at their expected level. This was a decrease 14% for that cohort level (we had major staffing issues in this year level)</p> <p>2023 was a year where we experienced many staffing issues, one class we were unable to find a Yr 7/8 teacher until late Term 3, the overseas appointed teacher was not familiar with NZ curriculum. NCA opened a new Yr 2//3 class because of roll growth, and two</p>	<p>Prioritise moderation sessions termly and report assessment data to the BOT.</p> <p>Finalise our Literacy curriculum so that expectations for writing sessions are clear.</p> <p>Drive NCA common pathways for Writing.</p> <p>Drive a more focussed approach to planning, ensure that teachers are using data/OTJ's/ELLP effectively to drive teaching and learning programmes.</p> <p>The new impact coaches will buddy up with teachers to drive the RBL profile, focusing on co constructing and power sharing to ensure that our students know what they are learning and why and have control over their</p>



Tātaritanga raraunga

<p>- Staff to drive IEP's - SENCO monitored</p>	<p>according to student needs as identified in IEP's</p> <p>Māori and Pasifika students are failing to meet the expected Targets in Writing. This was identified early in the year so target students were placed in support groups designed to accelerate learning. Achievement was closely monitored.</p> <p>Principal closely monitored student attendance. Introduced breakfast cafe, dropped of food vouchers, transported students to school, employed a Maori counselor to work beside whānau.</p>	<p>BSLA skill assessments indicate that new skills are transferring into both student reading and writing in the Junior School. The Tier two groups have boosted our Yr 1 & 2 writing results.</p> <p>Many Māori and Pasifika families experiencing financial challenges and students have anxiety. Supported by our māori counselor.</p> <p>Eight new PI students transitioned from their home country into NZ during Term 4 . All had had very limited school</p>	<p>MOE/RTLb, for vulnerable students.</p> <p>ESOL programmes driven by ESOL Coordinator, 1x teacher and 2x teacher aides.</p> <p>2x Tier 2 Literacy support groups throughout the year.</p> <p>SENCO to oversee IEP's and ensure that they drive teaching and learning for our vulnerable students.</p>
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Planning for next year 2024: Writing

- All classrooms to participate in one hour of daily writing (5 days per week) All staff participate in a complete Personal Growth Cycle, goals based on the outcome of their RBL Impact Coaching session, feed forward, back, co construction and power sharing. Students will know what they are learning, why and will be able to co construct their writing goals with teachers
- Continue with Staff Professional Development around Hero, focus teaching to identified targets/goals link back to curriculum levels.
- Assessment package finalised, expectations clear.
- Easttle moderation per term, monitor student assessments and report to the Board.
- Staff planning to clearly be driven by student assessments - SLT to monitor
- Literacy PLG Drive common pathways for Writing/NCA Expectations, facilitate class Walkthroughs to ensure that expectations are embedded.
- Staff to drive IEP's - SENCO to monitor
- SLT to consult more with whānau, iwi appointed AP to work alongside these families.
- One teacher to complete their TESSOL studies - share knowledge with staff to support ESOL Learners.
- Continue to drive BSLA- 2x Tier 2 groups throughout 2023. NCA funding 1x Tier 2 teacher, RR to run 1x Tier 2 group
- NCA will fund 1x ESOL Coordinator.4 FTTE, and 1x ESOL Teacher .20, to provide further ESOL support to both staff and students, feed forward topic vocabulary.
- Teachers meet in Hubs collaboratively to discuss student progress, fortnightly, update their class analysis documents.
- Lexia licenses available to all target students, ESOL funded, T/A monitored student access to the programme .
- Principal, AP and kaiako working with our most vulnerable whānau. AP/Kaiako/T/A leading Kapa Haka and Pacific group.
- Continue to promote play based learning to enhance Junior classes to support oral language/ vocabulary development.



School Name:	Nelson Christian Academy	School Number:	1148	Mathematics TARGETS
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Strategic Goal:	To effectively capture and use evidence to make well informed decisions that accelerate progress for all learners through our integrated localised curriculum.
Annual Aim: Mathematics	Develop a robust curriculum to support and enhance the teaching and learning of mathematics, assessment practices drive student learning programmes to accelerate the progress of all students in Mathematics.
2024 Maths Target:	<p style="text-align: center;">Accelerate progress of students not yet achieving at their expected curriculum level in Mathematics Target Cohort as identified based on EOY data 2023</p> <p style="text-align: center;">School Wider target 75% Mathematics</p> <p style="text-align: center;">75% of our Yr 4 students will achieve at or above their expected curriculum level. 75% of our Yr 7 students will achieve at or above their expected curriculum level. 75% of our Yr 8 students will achieve at or above their expected curriculum level. 70% of our Māori students will achieve @ or above 70% of our Pasifika students will achieve @ or above</p>
2023 Baseline Data:	<p style="text-align: center;">2023 EY School Wider achieving 70%</p> <p style="text-align: center;">TARGET GROUPS: 2023</p> <p style="text-align: center;">62% of our Year 3 students are achieving. 43% of our Year 7 students are achieving. 42% of our Year 8 students are achieving. 44% of our Māori students are achieving. 58% of our Pasifika students are achieving.</p>



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>School wide focus on improving teacher practice:</p> <ul style="list-style-type: none"> - Rich math tasks in all rooms. - Math integration into life experience, connect mathematical concepts with student's personal experiences. - Maths Buddy programme for Yr 5-8 students - ESOL Coordinator and teacher forward fed mathematical vocab 	<p>School wide achievement had a positive shift to 72 % of students achieving at or above their expected curriculum level.</p> <p>2023 Target Groups 62% of Year 3's achieved at their expected level in Maths, 45% YR 7'S achieving at, 44% yr 8's. No target group reached the Target of 75%</p> <p>2023 Māori students 50% achieved, an increase of 12%</p> <p>2023 50% Pasifika students achieved at or above</p> <p>Kahui Ako developed Common Pathways for Mathematics</p>	<p>Teacher instability: 1x Yr 7/8 class had 3 teachers in one year, Yr 6/7 class had a change of teacher halfway through the year. Due to large class sizes, NCA opened a Yr 2/3 classroom Term 3. Roll growth, new students ELL's</p> <p>ESOL have limited Mathematical Curriculum language/vocabulary</p> <p>Assessment package was not finalised as a result there was inconsistency in expectations.</p>	<p>ESOL support team to work with development of mathematical vocabulary.</p> <p>SLT & Teachers to continue monitor attendance of all students, in particular Māori and Pasifika students and proactively address any issues with whānau, offering appropriate supports</p> <p>Reapply for Assessment for Learning PLD and develop a bank of strategies to support teachers and learners.</p> <p>Maths PLG to develop a Maths curriculum and drive the NCA common pathways across the school.</p> <ul style="list-style-type: none"> ● Resource Maths Buddy programme for Yrs 5-8



Tātaritanga raraunga

- Finalise NCA mathematics and statistics assessment expectations
- making sense of curriculum refresh, related research, key concepts and mathematical proficiencies
- investigating mathematical tasks

Planning for next year 2024: Mathematics

- 1 hours Mathematics daily - all classes
- NCA Mathematics assessment package to be finalised, expectations and assessments to be clear. Package to be driven across the school by Maths PLG
- Yrs 4-8 to attend Evaluation Associate Maths PLD
- Assessment to drive differentiated programmes.
- Continue to embed Drive RBL, support students to connect mathematics with everyday life so that it has deeper meaning.
- ESOL team to support ELLs to increase their mathematical vocabulary so they can understand mathematical concepts.
- Mathematics PLG to drive delivery of programmes and develop a robust mathematics curriculum to support teaching and learning of mathematics.
- Schoolwide expectations/Common Pathways for Year levels to be followed and evidence of implementation is in teacher planning.
- Maths PLG to ensure that classrooms are well resourced for teaching mathematics
- Maths Buddy Licences Yrs 5-8, teacher Maths Buddy professional development to be provided in Term One.



School Name:	Nelson Christian Academy	School Num 1148	READING TARGETS
2024 Strategic Goal:	To effectively capture and use evidence to make well informed decisions that accelerate progress for all learners through our integrated localised curriculum.		
2024 Annual Reading Goal:	To facilitate differentiated programmes that meet the needs of all students through targeted and deliberate teaching practice based on student assessment, accelerating the progress of all students not yet at their expected curriculum level in Reading.		
2024 Target:	<p style="text-align: center;">2024 Target Groups - Reading</p> <p style="text-align: center;">Whole School Target : 85 % Reading At or Above</p> <p style="text-align: center;">Year 3 (2024) 80% Boys and Girls will achieve at or above the expected curriculum level</p> <p style="text-align: center;">Year 6 (2024) 80% Boys and Girls will achieve at or above the expected curriculum level</p> <p style="text-align: center;">80% Māori & 75% Pasifika students will be working at or above the expected curriculum level.</p>		
2023 Baseline Data:	<p style="text-align: center;">Reading</p> <p style="text-align: center;">Baseline data EOY 2023 Target Groups</p> <p style="text-align: center;">Whole School : 78 % Reading At or Above</p> <p style="text-align: center;">72% Māori & 30% Pasifika students were working at or above the expected curriculum level.</p>		



Tātaritanga raraunga

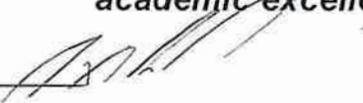
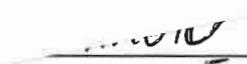
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Implemented BSLA across all Junior classes • Trained all Junior teachers in BSLA • Trained 3 teacher aides in BSLA . • Facilitated extra Tier 2 groups • RTLB funded 2 1-1 Tier 2 groups • 15 students participated on the ESOL to Learning Village. • Inclass support for ESOL students. • Forward feed Topic/Theme vocabulary • Drove RBL profile • Reading and writing in te reo 	<ul style="list-style-type: none"> • 79% of students achieved @ or above. • 58% Yr 2 students achieved @ or above. • Increased roll enrolments across the Kura. • New Yr 2/3 class opened due to roll growth Term 3 • Yr ½ teacher went on ACC, new teacher Term 1, new teacher appointed. 	<ul style="list-style-type: none"> • New Entrant and PB4L Cafes supported whānau to understand expectations. • Great attendance and engagement with families as they feel valued and listened to and are keen to engage with and support the school. • Roll growth, high percentage ELL's 	<ul style="list-style-type: none"> • Continue to Host Parent Cafe's/New Entrant Cafe's/ BSLA Cafe's • Train all T/A's on BSLA so there is consistency in the facilitation of the programme. • ESOL teachers to support reading in ELL's first language in order to foster connections between personal experiences, English and the students first language. • Literacy Team to provide PD on Assessment administration.
Planning for next year 2023:			

- 1 hour Reading 5x per week.
- Schoolwide Reading expectations clear, teachers accountable.
- School wide reading assessments clear, professional development in administering probe, Running Records, STAR and eASttle/PAT tests
 - professional development provided to enhance consistency in assessments facilitation.
- Students receive .45 minutes Te reo per week.
- Literacy PLG Team to monitor the administration of Reading programmes. Ensuring that BSLA is authentically administered.. Students are reading at the appropriate levels, all teams are appropriately resourced for teaching reading. Ensuring that teacher planning targets identified areas for development in assessments.
- ESOL Coordinator/Team provide PD on ELLP's.
- PLG Team ensures Common Pathways are catered for in planning.
- Community Cafe's facilitated , interpreters available during Cafe's families to understand how they can support their children in the home.



Nelson Christian Academy Annual Plan 2024

To teach Christian Character, positive values and encouraging academic excellence.

Principal's endorsement:	
School Board endorsement:	

NCA Special Character: The Nature and Character of God as revealed in the Bible

At NCA we believe that the Bible is the basis for exploring God's world and is used as a standard against which to compare and interpret all curriculum material. The bible is also a narrative that reveals the nature and character of God.

Students are encouraged to critically evaluate all experience and viewpoints in the light of such a biblical worldview. The school presents this worldview through encouraging students towards a personal Christian way of life, based on biblical answers to contemporary challenges; and teaches and models biblical truth and attitudes such as integrity, love, joy, peace, patience, kindness, generosity, faithfulness, gentleness, and self-control.

The school is a caring, learning community with an environment that is openly Christian. All fields of study and endeavour are permeated with a biblical perspective.

Nelson Christian Academy's Cultural Diversity: At NCA we are proud of, and celebrate, our growing multicultural christian school community. We have over 17 different ethnic groups, and 107 ESOL funded students' making up our learning community. NCA acknowledges and celebrates our school's unique christian character and rich cultural composition. We foster the partnerships between whānau, tamariki, School Board, Proprietors, management and staff, to ensure and enhance the well-being of all through prayer, support, consultation, representation and participation .

Summary

Over the last 18 months, the school has been working through rigorous self-review processes of teaching and learning, supported by SAF and our ERO Evaluator along with the Proprietor concerning our Special Character. These processes affirm the sound educational practices and vibrant Special Character that permeate the school. They have also clarified our next steps concerning developing our Local Curriculum as a clear and coherent expression of our Vision and Mission aligned to best educational practice and raising student achievement through targeted and deliberate teaching practice.

In addition to these processes and identified outcomes, the New Zealand Curriculum is being refreshed and rolled out over the next three years. This will involve new curriculum documents, processes and assessment methodology as outlined in [Te Mataiaho](#) and [Common Practice Model](#) as part of the Curriculum Refresh.

NCA plans to move forward with regard to the curriculum changes over a five-year period in two phases:

Phase 1: Preparing for full implementation of Te Mātaiaho - 2024 and 2025

Phase 2: Implementing Te Mātaiaho - 2026 - 2029

The rationale for a carefully planned roll out of the Curriculum Refresh over an extended period time, is so that we can consolidate existing initiatives identified in our self-review processes. This work (which is elaborated below) will lay a foundation for the progressive implementation of Te Mataiaho from 2026. This will be the primary focus of our next strategic plan from 2026 - 2029.

Our immediate priority is to work through current priorities identified in our self-review processes and further develop and align our Local Curriculum with our new Special Character Guidelines whilst we plan and prepare for intentional implementation of the new Curricula as outlined in Te Mātaiaho.

The End of Year data below shows all our current students' achievement in Reading, Writing and Mathematics from the 2nd Feb - 13th December 2023.

HEADLINERS

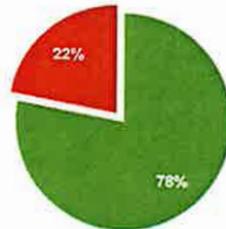
READING (292 Students)

ACHIEVEMENT:

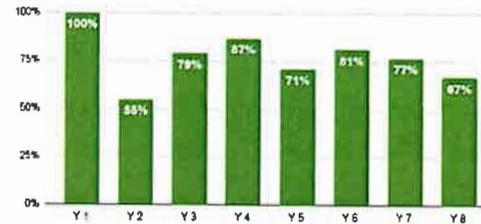
In Reading;

- 78% of students are achieving AT or ABOVE the expected curriculum level
- 79% of our Year 3 students are achieving
- 87% of our Year 4 students are achieving
- 81% of our Year 6 students are achieving
- 77% of our Year 7 students are achieving
- 80% of our Female students are achieving
- 77% of our Male students are achieving
- 85% of our European students are achieving
- 76% of our Asian students are achieving.

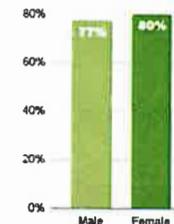
WHOLE SCHOOL



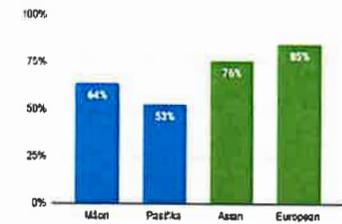
YEAR GROUPS



GENDER



ETHNICITIES

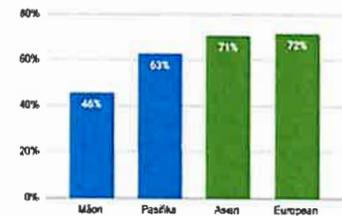
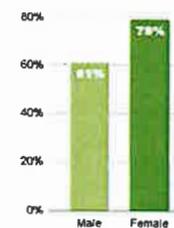
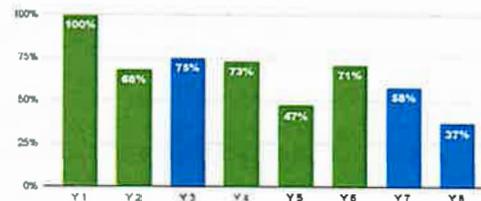
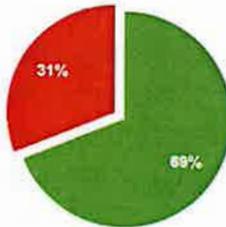


WRITING (292 Students)

ACHIEVEMENT:

In Writing;

- 69% of students are achieving AT or ABOVE the expected curriculum level
- 75% of our Year 3 students are achieving
- 73% of our Year 4 students are achieving
- 71% of our Year 6 students are achieving
- 79% of our Female students are achieving
- 71% of our Asian students are achieving
- 72% of our European students are achieving

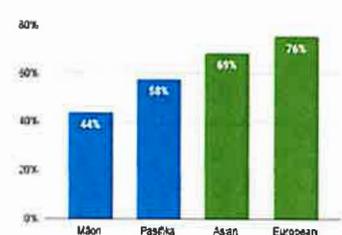
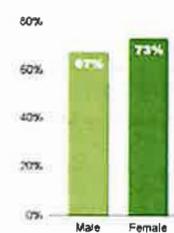
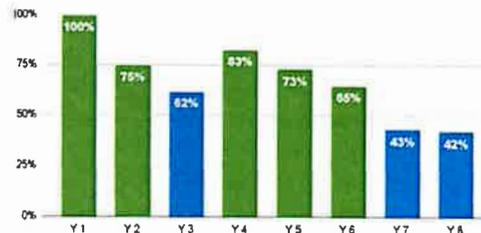
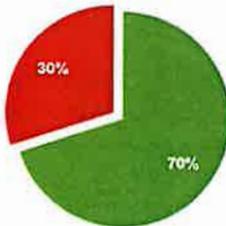


MATHS (290 Students)

ACHIEVEMENT:

In Mathematics;

- 70% of students are achieving AT or ABOVE the expected curriculum level
- 75% of our Year 2 students are achieving
- 83% of our Year 4 students are achieving
- 73% of our Year 5 students are achieving
- 73% of our Female students are achieving
- 76% of our European students are achieving



Where we are currently at: NCA's Strategic and Annual Plans have evolved out of our 2023 Themes Review. From this review we were able to prioritise areas for development and align these with Ministry directives.

How will our targets and actions give effect to Te Tiriti o Waitangi:

Regulation 9(1)(g)

1. that we give effect to Te Tiriti o Waitangi;
2. create an inclusive curriculum in which every ākonga can see themselves;
3. create clarity about the curriculum learning that matters;
4. make the Curriculum easy for kaiako to use

[2024 Nga rautaki hei whakamana i te Mahere-Tau o Te Tiriti o Waitangi](#)

<p>Strategic Goal 1</p> <p>Special Character</p>	<p>Equip staff to implement a consistent expression of the Proprietor Special Character Guidelines across the school in age-appropriate ways through our integrated localised curriculum</p>
<p>Target/ Expectations for the Current year related to an aspect of the Strategic Goal</p>	<ul style="list-style-type: none"> • Seven Core Practices to be evident in all class programmes. • Class Devotions/Formation approaches are reviewed, resourced and supported with PD and Resources • A coherent Schoolwide Special Character content framework is developed and applied across the school. • Special Character Framework is central to our curriculum and integrated with themes and class formation programmes. • Special Character Professional development is well structured and relates directly to implementing the Special Character Guidelines. • Teacher planning clearly captures SC expectations

<p>What we expect to see by the end of the year. (<i>What evidence will we see</i>)</p>	<ul style="list-style-type: none"> • SCG characterise Formation and SC integrated into Theme programmes • Resources provided to support staff are utilised across the school • Staff feel supported in the implementation of SCG 		
<p>Actions to be taken to achieve goal:</p>	<p>Who is Responsible</p>	<p>Resources Required</p>	<p>How we will Measure Success</p>
<ul style="list-style-type: none"> • A coherent Schoolwide Special Character content framework is developed and applied across the school. <p>NLN Special Character Framework</p>	<p>Paora (AP), with support from PLD Coach Staff</p>	<p>NLM Special Character Guidelines</p>	<p>A three-year Special Character content framework is embedded into the Local Curriculum framework with related high-level UKD content outlined for each level of the school -</p> <p>Working towards a three-year Core Practices framework is developed</p> <ul style="list-style-type: none"> • Two core practices are focussed on in-class programmes 2024, supported by appropriate PD related to SCG
<ul style="list-style-type: none"> • Special Character professional development is well structured and relates directly to implementing the Special Character Guidelines. 	<p>Led by SC PLD Coach and Paora (AP)</p>	<p>To be developed by SC Coach to support the implementation of SC Guidelines</p>	<p>Whole staff PLD and personal PGCs is focused on core practice of Engaging with Scripture</p> <p>Clear evidence in Teacher Professional Growth Cycles,</p>
<ul style="list-style-type: none"> • Teacher planning clearly captures SC expectations 	<p>Paora and Tommy ,(2x AP) with support from SC PLD Coach</p>	<p>Teaching materials to support SC Focus / Theme for each term is provided</p>	<p>UKD model is reflected in planning for SC</p> <p>All class programmes show some evidence of integration with other curriculum areas</p>

Strategic Goal 2 Teaching and Learning	To effectively capture and use evidence to make sound decisions that accelerate progress of valuable outcomes for all learners through our integrated localised curriculum
Student Attendance	2024 Student Attendance 80+ = 95% termly Average Target for the Year 95%
2024 Literacy Target- Writing	Accelerate progress of students not yet achieving at their expected curriculum level in Writing Target Cohort as identified based on EOY data 2023 School Wide Target: 80% Writing At or Above Year 6 (2024) 80% of students will achieve at or above in Writing Year 7 (2024) 80% of students will achieve at or above in Writing Year 8 (2024) 80% of students will achieve at or above in Writing 75% of Māori & 70% Pasifika students will achieve at or above in Writing
2024 Literacy Target- Reading	Accelerate progress of students not yet achieving at their expected curriculum level in Reading Target Cohort as identified based on EOY data 2023 Whole School Wide Target: 85 % Reading At or Above Year 3 (2024) 80% students will achieve at or above in Reading Year 6 (2024) 80% students will achieve at or above in Reading 80% Māori & 75% Pasifika students will be working at or above the expected curriculum level.
2024 Literacy Target- Mathematics	Accelerate progress of students not yet achieving at their expected curriculum level in Mathematics Target Cohort as identified based on EOY data 2023 Whole School Wide Target: 75% Mathematics At or Above 75% of our Yr 4 students will achieve at or above their expected curriculum level. 75% of our Yr 7 students will achieve at or above their expected curriculum level. 75% of our Yr 8 students will achieve at or above their expected curriculum level. 75% of our Māori students will achieve @ or above 75% of our Pasifika students will achieve @ or above

<p>Target/ Expectations for the Current year related to an aspect of the Strategic Goal</p>	<p>Teachers will :</p> <ul style="list-style-type: none"> • using a range of assessment evidence to inform teaching and learning with consistency across the school, as per the Schoolwide Assessment guideline package. • Accelerating the learning progress of all students through differentiated learning programmes • Teachers will design programmes around the NCA Common Pathways, they will know what they are facilitating and why, students will know what they are learning and why and be able to identify their next learning steps. • Teachers will have an understanding of the new Curriculum and Teachers will teach 1 hour per day Reading, Writing and Mathematics. 		
<p>What we expect to see by the end of the year. (<i>What evidence will we see</i>)</p>	<ul style="list-style-type: none"> • Integrate the new Special Character Framework, using the guidelines to shape learning contexts and student experiences. • A Graduate Profile that clearly connects to the new Special Character Guidelines, our Vision aligns with community aspirations that also reflect our location in Aotearoa. • A significant assessment package and clear guidelines within our <i>Localised Curriculum</i> to support staff. • Student progress will be accelerated through targeted practice based on student assessments and NCA common pathways for Literacy and Mathematics will become embedded across the school • Our <i>Localised Curriculum</i> framework will clearly reflect <ul style="list-style-type: none"> a. Our Special Character b. Our Community c. Culturally responsive practices d. Needs of English Language Learners needs e. Core pedagogical approaches that are consistently reflected in class programmes 		
<p>Actions to be taken:</p>	<p>Who is Responsible?</p>	<p>Resources Required</p>	<p>How we will Measure Success</p>
<p>Assessment practices inform differentiated planning and practice.</p>	<p>AP- Assessment Coordinator. AP- Special Character Coordinator. Teachers Team Leaders</p>	<p>NCA Assessment Guideline documents.</p> <ul style="list-style-type: none"> • SC Framework. • Staff PLD for both Assessment Guidelines/SC 	<p>Clear evidence in teacher planning of Assessment practices informing differentiated learning - including Talented/Gifted students</p> <p>Differentiated Learning characterises class programmes</p>

	Principal,SLT PLG Coordinators Literacy/Numeracy	<p>Framework-Coach,AP</p> <ul style="list-style-type: none"> • Planning to be closely monitored by Team Leaders • Class Needs Analysis updated in team meetings. • NCA Common Pathways for Literacy and Numeracy 	Common pathways will be implemented across the school in planning. Tracking of pathways will be on Hero
English Languages Learners successfully access the curriculum and experience success.	ESOL Coordinator, Teacher/ Teacher Aide	<ul style="list-style-type: none"> • Learning Village resource. • Lexia (all funded students) • ELLP professional Development • ESOL Chaplain works with students and whānau • Interpreter- Chin • Interpreter- Fijian 	Teacher planning identifies barriers to learning Teachers confidently and accurately assess. ELLP's and use these assessments to drive teaching and learning programmes. ESOL students move forward in their learning.
<p>Raised student achievement through targeted and deliberate teaching practice. Inclusive of 1 hr day Reading, Writing and Mathematics, 5 days per week. Common Pathways entered onto Hero and used to track teaching and learning programmes.</p> <p>School wide targets are shared</p>	<p>Principal/Office/Teachers</p> <p>Team Leaders: Teachers/Support Staff</p> <p>Mathematics PLG/AP</p>	<p>Student attendance is monitored daily, report provided to Principal Office/Teachers Classroom Timetables displayed on wall</p> <p>Mathematics Change Plan</p> <ul style="list-style-type: none"> • NCA Common 	<p>School meets the average Attendance Target 95%. Termly Everyday Matters Reports reflects this.</p> <p>School Targets are met as identified in the 2023 School Wide Assessment</p> <p>All classroom planning and timetables include 3 hrs per day of Reading, Writing, Mathematics.</p> <p>Student Target Groups are set up on Hero and used</p>

<p>with staff and displayed on the Whanau Room wall. Student progress is closely monitored and driven throughout the year.</p> <p>Target Groups set up on Hero for priority learners and target groups.</p>	<p>Literacy PLG</p> <p>DP to provide PLD on Hero and how to form groups.</p>	<p>Pathways for Numeracy and Strands.</p> <p>(still under development)</p> <p>Literacy Change Plan</p> <ul style="list-style-type: none"> • NCA Common Pathways for Reading & Writing • BSLA- all Junior classes. <p>(still under development)</p>	<p>to monitor student progress.</p> <p>Teacher planning clearly identifies students who need targeted learning to lift achievement which is reflected in differentiated planning.</p> <p>Programmes are culturally responsive, motivating and engaging; attendance and student voice will reflect this.</p> <p>Staff will attend identified PD to enhance best teaching practice.</p> <p>Professional discussions/Impact coaching sessions provide clear evidence of teachers strengthening the way they notice, recognise, and respond to ākonga learning and progress, drawing on the culturally sustaining teaching and assessment pedagogies</p>
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Strategic Goal 3 Curriculum Development	Develop a curriculum change model that can be progressively implemented from 2026 that meets the requirements of Te Mataiaho, Common Practice and Te Marautanga o Aotearoa		
Target/ Expectations for the Current year related to an aspect of the Strategic Goal	A schoolwide Localised Curriculum is fully developed, inclusive of Special Character and Ministry Guidelines with clear progressions from Years 1- 8 and meets MOE mandates and directives.		
What we expect to see by the end of the year. (What evidence will you see)	School planning expectations will be based around the school's template which incorporate SCG and Themes NCA will have developed Common pathways for Literacy and Numeracy which align with the Kahui Ako common practice pathways. A school-wide 3-year curriculum framework overview is developed which includes and drives a culturally responsive curriculum that will connect to our Special Character, students' lives, community and local environment.		
Actions to be taken	Who is Responsible?	Resources Required	How we will Measure Success
Review NCA school curriculum with Readiness Tool and determine next steps. Term 1/2	SLT	MOE readiness Tools	Management have identified a progressive strategy to prepare the school for full implementation of Te Mataiaho from 2026
Common Practice and Te Marautanga o Aotearoa are reviewed and implementation programme/overview developed.	SLT Mathematics PLG Literacy PLG	Lead Curriculum Teachers released time 3 days x 2 teachers Staff meeting to present Common Pathway Models	Management will have identified a progressive strategy to prepare the school for full implementation of Common Practice and Te Marautanga o Aotearoa from 2026
Finalise NCA Localised Curriculum 2x Whanau Fun Nights- Consultation Hui's	SLT Special Character DP Curriculum DP Principal BOT PB4L Team	PLD Coach - 10 days Paora NCA Community hui's to present draft Curriculum and to finalise Vision PB4L budget- Whanau consultation nights	Schoolwide inclusive Localised Curriculum is fully developed, inclusive of Special Character and Ministry Guidelines with clear progressions from Years 1- 8 and meets MOE mandates and directives and reflects Community voice

2024 NCA Strategies for giving effect to Te Tiriti o Waitangi Annual Plan

Te Kura Karaitiana o Whakatū 2024 Nga rautaki hei whakamana i te Mahere-Tau o Te Tiriti o Waitangi

At NCA we ensure the cultures, languages, wellbeing and identities of all students are valued and visible. We value honourable relationships whereby Māori and all other New Zealanders (students and community) recognise, and understand, that Te Tiriti o Waitangi is a commitment and promise to take the best possible care of each other and is active in our Special Character.

We aspire to do this by:

Strengthening our understanding of Te Tiriti o Waitangi and how we can honour the articles of Te Tiriti within our localised curriculum. This will be influenced by Mātairangi - overarching kaupapa of Te Tiriti o Waitangi and its principles. The Localised Curriculum and Te Mātaiaho will support and guide our NCA team to facilitate culturally responsive equitable educational outcomes for Māori and for all ākonga.

We will learn by;

- Enhancing connections with tangata whenua and our local community, be present at Kahui Ako Matariki celebrations, visits to marae, host community consultation sessions/cafe's.
- Developing culturally responsive practices by embedding the RBL profile, and our Localised Curriculum, which will reflect Aotearoa's cultural diversity and the unique status of Tangata Whenua.
- Closely monitoring the progress and achievement of all Māori learners - ensuring equitable outcomes for Māori learners- identified priority target groupings on Hero, and through class analysis documents.
- Providing learning where the wellbeing, identity, language and culture of Māori and non-Māori learners are celebrated and affirmed, by driving culturally responsive practice.
- Strengthening our staff knowledge of Te reo Māori and tikanga Māori through our lead kaiako and Matua, weekly PLD sessions.
- Promoting the regular use of Te reo and tikanga school wide.

2024 School Targets : Mathematics: 75% of Māori students will achieve @ or above their expected level

Reading & Writing 80% of Māori students will achieve @ or above their expected level.

Goal 1:: At NCA we will give effect to Te tiriti o Waitangi	Who is Responsible	Resources Required	How we will Measure Success <i>Think about what you expect to see at the end of the year and detail the measurements you'll use to check on your progress. You'll want to reference the success measures from your strategic plan template.</i>
Actions to be taken (How)			
At NCA we give to Te Tiriti o Waitangi by:			
<p>Kapahaka: <i>Seamlessly weaving indigenous language and traditions with Christian principles and beliefs through Karakia, Waiata, and Haka.</i></p>	Whaea Noeline	Appropriate indoor/outdoor space White Board Whiteboard Markers School Guitar Song / Haka Sheets Uniforms	<p>Performance Quality and Supporting Progress Feedback from local Kaumatua, Cultural Advisors and Whānau for students to understand areas of strength and development.</p> <p>Cultural Authenticity Seek feedback from local Kaumatua, Cultural Advisors and Whānau to ensure performances are culturally authentic, respectful and that accurate pronunciation, appropriate use of vocabulary, and an understanding of cultural nuances are adhered to.</p> <p>Skills Development Track the progress of individual members (and as a group) in mastering traditional performing arts skills such as haka, poi, waiata, and if any, traditional instruments. The group's ability to be innovative and creative with actions and overall stage performance can be evaluated co-constructively with tutors, local Kaumatua, Cultural Advisors and Whānau.</p>
<p>In-Class tutoring: <i>of Karakia, Waiata and Haka-Pōwhiri on a weekly basis</i></p>	Whaea Noeline	Access to all classes	<p>Attendance and Active Participation Attendance taken at the beginning of the day. Respectful listening, genuine interest and active engagement.</p> <p>Learning Progress and Skill Development Consistent Feedback from teacher and consistent improvement by building on previous knowledge and demonstrating on-going development.</p>

			<p>Teacher and Peer Reviews Periodically assess the quality of Karakia, Waiata, and Haka-Pōwhiri performances. Encourage peer reviews to provide constructive feedback on each other's performances.</p> <p>Observational Confidence By tutor and teachers</p> <p>Reflection Journals Documenting their personal growth and experiences.</p>
<p>Develop localised curriculum: <i>As part of the Enviro-Schools approach in regards to ecology, history, culture and community, we are able to honour tangata whenua and their relationship to the land. We do this by embracing and enhancing Māra (Garden) Kai Experiences.</i></p>	<p>Matua Māpu Harrison, NCA Staff</p>	<p>Garden area Garden Tools Garden Shed</p>	<p>Cultural Connection and Understanding</p> <p>Devotional Learning Journals: Encourage participants to maintain reflective learning journals not only documenting their understanding of Mātauranga Māori but also reflecting on the spiritual connections and insights gained through the garden project.</p> <p>For example: Promote reflections on the biblical perspectives related to creation, stewardship, and cultivating a fruitful garden.</p> <p>Feedback from Cultural Advisor and Staff: Seek feedback from cultural advisors and staff to ensure that gardening practices align with Māori cultural practices and Christian beliefs.</p> <p>For example: Gardening practices that align with the Māramataka and principles of stewardship and creation care.</p> <p>Bicultural Competence with Christian Values</p> <p>Track attendance and participation in workshops that not only focus on Mātauranga Māori but also integrate biblical teachings on stewardship, creation, and community care.</p>

		<p>Assess participants' understanding of garden creation from both Māori cultural practices and Christian principles through knowledge assessments.</p> <p>Environmental Sustainability</p> <p>Biodiversity and Creation Care: Measure the biodiversity and health of the garden ecosystem, incorporating traditional Māori plant species and sustainable gardening practices with a biblical perspective.</p> <p>Water and Soil Quality: Assess the impact of gardening practices on water and soil quality, ensuring alignment with environmental sustainability goals, while integrating indigenous and christian values of responsible land management and care for God's creation.</p> <p>Whānau Engagement</p> <p>Emphasise the involvement of our school community in garden creation and maintenance as a form of Christian community service.</p> <p>Encourage a sense of shared responsibility and care for one another (manaakitanga), aligning with Christian principles of community support and unity (kotahitanga).</p> <p>Indigenous and Christian Symbolism</p> <p>Evaluate the integration of traditional Māori symbols, art, or artefacts and Christian symbols, stories, or biblical narratives within the garden design.</p> <p>Monitor the use of plants with cultural significance and the incorporation of stories or legends related to these plants.</p> <p>Emphasise the symbolic planting of crops mentioned in the Bible or those with Christian significance.</p> <p>Sustainable Practices</p>
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			<p>Waste Reduction: Measure the reduction of waste through composting and recycling initiatives within the garden.</p> <p>Stewardship Practices: Measure waste reduction and energy-efficient practices with a focus on responsible stewardship of resources, with an indigenous guardianship of the land aligning with Christian values of caring for God's creation.</p> <p>Health and Well-being</p> <p>Nutritional Impact: Evaluate the nutritional benefits of the garden produce for the community.</p> <p>Social Well-Being: Monitor the social cohesion and well-being of community members involved in gardening activities.</p> <p>Cultural Events and Celebrations</p> <p>Festivals and Gatherings: Assess the participation and impact of the garden in cultural events, festivals, and gatherings.</p> <p>Harvest Celebrations: Measure the success of harvest celebrations and other events that highlight the cultural and spiritual significance of the garden.</p> <p>Future Sustainability</p> <p>School and Community Ownership: Gauge the level of school and community ownership and commitment to maintaining and expanding the Māra/garden in the future.</p> <p>By considering these measurements, NCA can comprehensively assess the success of creating gardens from a Mātauranga Māori perspective, ensuring alignment with Christian values and principles.</p>
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<p>Marae visit/Overnight noho: <i>An overnight stay on a Marae for a Christian school is a unique and powerful opportunity, seamlessly blending Māori cultural immersion with spiritual growth, community building, educational insights, and the promotion of Christian values such as respect, tolerance, and global citizenship. This experience shapes well-rounded individuals with a broader perspective on diversity and unity, honouring both Māori culture and Christian beliefs.</i></p>	<p>Whaea Noeline Matua Paora</p>	<p>Local Marae Transport: Van/Bus</p>	<p>Cultural Connection and Understanding</p> <p>Cultural Learning Journals: Encourage participants to maintain learning journals, documenting their understanding and connection to Mātauranga Māori principles during the Marae visit (local Marae history, cultural narrative, customs and practices).</p> <p>Include reflections on how the experience aligns with Christian teachings on cultural appreciation and understanding.</p> <p>Feedback from Cultural Advisors: Seek feedback from local Kaumatua, local Cultural Advisors, Whānau and Christian Spiritual Leaders to ensure that the Marae visit aligns with Māori cultural values and Christian principles.</p> <p>Evaluate how the visit contributes to cultural competence and understanding (Attendance, Participation and Engagement).</p> <p>Spiritual Growth and Connection</p> <p>Christian Devotional Sessions: Measure participation and engagement in Christian devotional sessions during the Marae visit.</p> <p>Assess participants' spiritual growth, reflections, and connections made between Māori cultural practices and Christian spirituality.</p> <p>Prayer and Worship: Evaluate the integration of Christian prayer and worship practices during the stay.</p> <p>Assess how participants incorporate Christian spiritual practices into the Marae experience.</p> <p>Cross-Cultural Competence</p>
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		<p>Bicultural Workshops: Track attendance and participation in workshops focused on Mātauranga Māori and the integration of Māori cultural practices within a Christian educational framework.</p> <p>Assess participants' knowledge and understanding of the bicultural aspects presented during the workshops.</p> <p>Cultural Practices and Participation</p> <p>Participation in Marae Activities: Measure the active participation of participants in Marae activities, including traditional rituals, ceremonies, and cultural performances.</p> <p>Assess the level of engagement in Māori cultural practices within the Christian context.</p> <p>Measure the sense of Christian fellowship and community/whanau support that emerges from the experience of the marae visit.</p> <p>Cultural Sensitivity and Respect</p> <p>Observations of Cultural Sensitivity: Observe and measure the level of cultural sensitivity demonstrated by our students towards Māori customs and traditions.</p> <p>Assess how our students integrate Christian values of respect and empathy in their interactions.</p> <p>Documentation and Future Integration</p> <p>Documentation of Cultural Experiences: Encourage our students to document their cultural experiences through creative means such as art, writing, music or storytelling.</p> <p>Explore how these documented experiences can be integrated into future Christian educational programs.</p>
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			<p>Christian Integration Proposals: Solicit proposals from significant others on how Mātauranga Māori principles can be further integrated into Christian education.</p> <p>Assess the viability and potential impact of these proposals.</p> <p>Future Collaboration and Engagement</p> <p>Community Involvement and Collaboration: Measure the level of Whānau/community involvement and collaboration resulting from the Marae visit.</p> <p>Assess the impact on community relationships and potential for ongoing engagement.</p> <p>Requests for Further Cultural and Christian Activities: Evaluate the number of requests for additional cultural and Christian activities following the Marae visit.</p> <p>Assess the interest and enthusiasm for continued cross-cultural experiences.</p> <p>By systematically measuring these indicators, we can gauge the success of the Marae visit/overnight stay in achieving our strategic goals, ensuring a meaningful integration of Mātauranga Māori principles within the context of Christian education at NCA.</p>
<p>Embedding RBL: <i>Prioritising the development of positive relationships between our students and our teachers, creating a supportive and inclusive christian learning community.</i></p>	<p>NCA Staff</p>	<p>PGC</p>	<p>Interpersonal Connections</p> <p>Collaborative Learning: Emphasising group activities, projects, and discussions that encourage students to work together, fostering teamwork and a sense of shared responsibility for learning.</p>

		<p>Open Communication: Creating a learning environment that encourages open and effective communication between students and teachers, allowing for the exchange of ideas, feedback, and questions.</p> <p>Personalised Learning: Recognising and respecting individual differences, tailoring educational approaches to accommodate diverse learning styles, needs, and preferences.</p> <p>Mentorship: Implementing mentorship programs or peer-to-peer support systems where appropriate to enhance learning experiences through guidance and shared knowledge.</p> <p>Empathy and Emotional Intelligence: Integrating emotional intelligence into the learning process, acknowledging and addressing the emotional well-being of students, and promoting empathy in and outside our classrooms.</p> <p>Positive Classroom Culture: Establishing a positive and inclusive classroom culture that values and celebrates diversity, creating a safe and welcoming space for all learners.</p> <p>Holistic Development: Acknowledging that learning goes beyond academic achievements, emphasising the importance of holistic development that includes social, emotional, and ethical aspects.</p> <p>By incorporating these elements, a relationship-based learning profile seeks to create an environment where meaningful connections and supportive interactions contribute to a more enriching and effective educational experience for all our learners.</p>
<p>Matariki: <i>Matariki focuses on the importance of the stories that contribute to collective and diverse identities. It explores the importance of our community</i></p>	<p>NCA Staff</p>	<p>Culture and Collective Identity</p> <p>Respect for Diversity: Christianity emphasises the value of respecting and appreciating diverse cultures. Celebrating Matariki provides an opportunity for Christians to honour and understand Māori culture as part of embracing diversity.</p>

practices, heritage, traditions, knowledge, and values.

Matariki, the Māori New Year, holds cultural significance in New Zealand, celebrating the rising of the Pleiades star cluster and marking the start of a new year for the Māori people. While Matariki is rooted in indigenous Māori culture, there can be meaningful connections between Matariki and Christianity, particularly within the context of Christian education in New Zealand.

Engaging with the local Māori community and seeking their feedback on our efforts to integrate Matariki celebrations, can be insightful and can provide valuable perspectives on the impact and appropriateness of cultural integration into NCA.

Celebrating Creation: Both Matariki and Christianity emphasise themes of creation and renewal. Matariki celebrates the renewal of life and the natural world, while Christianity acknowledges God as the creator of the universe and emphasises themes of redemption and new life.

Feedback and Dialogue: Create opportunities for open dialogue and feedback sessions among students, teachers, parents, and community members regarding Matariki celebrations and cultural integration efforts. Use feedback to inform future initiatives and improvements.

Spiritual Reflection: Matariki encourages spiritual reflection and connection with the natural world. Similarly, Christianity promotes practices of prayer, reflection, and spiritual renewal, providing an opportunity for individuals to deepen their relationship with God and their understanding of creation.

Spiritual Journals or Reflection Essays: Request students to maintain spiritual journals or write reflection essays on their experiences during Matariki celebrations. Assess their ability to connect spiritual reflections with both Māori cultural elements and Christian beliefs.

Cultural Integration: In Christian education, Matariki can be integrated into the curriculum as a way to honour and respect indigenous Māori culture. By learning about Matariki, students can gain a deeper appreciation for Māori traditions and values, fostering cross-cultural understanding and respect.

Evaluate educational materials used during Matariki celebrations to ensure they promote accurate and respectful representations of Māori culture. Check for alignment with Christian values and integration into the broader curriculum.

			<p>Unity and Community: Matariki celebrations often involve gatherings of family and community members, emphasising the importance of unity and connection. In Christianity, community and fellowship are central themes, with believers coming together to support and encourage one another in their faith journey.</p> <p>Involve the wider school community in Matariki celebrations and cultural activities. Assess participation levels, feedback, and the sense of unity and inclusivity experienced by our school community members.</p> <p>Values Alignment: Many of the values emphasised in Māori culture, such as respect for the land, whānau (family), and community, align with Christian principles of stewardship, love, and unity. By celebrating Matariki, we, as NCA, can reinforce these shared values and promote a sense of harmony and inclusivity in love.</p> <p>Observations, Surveys and Questionnaires: Observe classroom activities, discussions, and interactions during Matariki celebrations and throughout the curriculum to assess how well cultural integration, spiritual reflection, and values alignment are being implemented and embraced.</p> <p>Develop surveys for students, parents, and staff to gauge their understanding of and respect for Māori culture, as well as the perceived impact of Matariki celebrations on cultural appreciation and diversity.</p> <p>Overall, while Matariki and Christianity are rooted in distinct cultural and religious traditions, there are meaningful connections that can be explored within the context of Christian education. By integrating Matariki celebrations into our curriculum and acknowledging the cultural significance of the Māori New Year, we, as NCA, can promote cross-cultural understanding, respect, and unity among our multicultural students and communities.</p>
<p>Mid Term Progress:</p>			

<p>End of Year Progress:</p>
<p>2025 Next Steps:</p>

Overview Term by Term 2024 - 2025	Term 1	Term 2	Term 3	Term 4
<p><i>Kapahaka:</i> <i>Seamlessly weaving indigenous language and traditions with Christian principles and beliefs through Karakia, Waiata, and Haka.</i></p>	<p>Regular feedback sessions involving local Kaumatua, Cultural Advisors, and Whānau, utilising structured forms or interviews, are conducted to assess students' strengths and areas for improvement.</p> <p>Monitor students' attendance and participation during cultural events and practices, as consistent involvement and active engagement may reflect their commitment and progress.</p> <p>Conduct periodic performance reviews, evaluating the application of feedback and improvements in live performances over time through methods such as video analysis, peer reviews, and expert evaluations.</p> <p>Performance Reviews: Conduct regular performance reviews, including co-constructive evaluations with tutors, Kaumatua, Cultural Advisors, and Whānau. Look for improvements in technical skills, stage presence, and overall performance quality over each term.</p>			
<p><i>In-Class tutoring:</i> <i>of Karakia, Waiata and Haka-Pōwhiri on a weekly basis</i></p>	<p>Maintain term-wise attendance records, comparing initial and final student numbers to gauge consistent attendance as a positive indicator of engagement and commitment.</p> <p>Implement a system for assessing respectful listening, genuine interest, and active engagement during sessions, utilising methods such as regular check-ins, brief reflections, or interactive techniques to measure participation levels.</p> <p>Collect feedback from students on their perception of the learning environment and engagement levels, providing insights into teaching effectiveness and overall satisfaction.</p>			

	<p>Develop skills checklists outlining expected developments over each term, periodically assessing students against these checklists to measure progress and identify areas for improvement.</p> <p>Evaluate the frequency and consistency of students' journal entries throughout the term, as regular and thoughtful reflections can indicate a high level of engagement and self-awareness.</p>
<p>Develop localised curriculum: <i>As part of the Enviro-Schools approach in regards to ecology, history, culture and community, we are able to honour tangata whenua and their relationship to the land. We do this by embracing and enhancing Māra (Garden) Kai Experiences.</i></p>	<p>Encourage participants to maintain reflective learning journals</p> <p>Track attendance and participation</p> <p>Measure biodiversity and health of the garden ecosystem</p> <p>Emphasise school community involvement in garden creation</p> <p>Evaluate the integration of traditional Māori symbols, art, or artefacts and Christian symbols, stories, or biblical narratives within the garden design</p> <p>Measure waste reduction through composting and recycling initiatives</p> <p>Evaluate the nutritional benefits of garden produce for the community</p> <p>Assess the participation and impact of the garden in cultural events, festivals, and gatherings</p> <p>Gauge the level of school and community ownership and commitment to maintaining and expanding the garden in the future</p>
<p>Matariki: <i>Matariki focuses on the importance of the stories that contribute to collective and diverse identities. It explores the importance of our community practices,</i></p>	<p>Make sure that we are celebrating Matariki at NCA where diversity is appreciated, aligns with our Special Character and Christian values and that we gather insightful feedback from our local Māori community.</p> <p>Spiritual reflection during Matariki, integrated into our curriculum, must align with our Special Character and our Christian principles of creation and renewal, promoting cross-cultural understanding and respect.</p>

<p><i>heritage, traditions, knowledge, and values.</i></p> <p><i>Matariki, the Māori New Year, holds cultural significance in New Zealand, celebrating the rising of the Pleiades star cluster and marking the start of a new year for the Māori people. While Matariki is rooted in indigenous Māori culture, there can be meaningful connections between Matariki and Christianity, particularly within the context of Christian education in New Zealand.</i></p>	<p>Assessing students' ability to connect spiritual reflections with Māori culture and Christian beliefs through journals reinforces our shared values and cultural understanding within the curriculum.</p> <p>Involving the wider school community in Matariki celebrations assesses participation, feedback, and unity, connecting Māori cultural values with Christian themes of community and fellowship.</p>
<p>Mid Yr Review</p>	
<p>End of Yr Plan</p>	

NELSON CHRISTIAN ACADEMY

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2023

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

In 2023 the School received total Kiwisport funding of \$3,999 (2022: \$3,382). The funding has been used to contribute to the costs of administration for both internal and inter school sports, as well as out of school sports teams.

1. Our sports administrator arranged for external providers to come in- these included Rugby with one of the Tasman Makos, basketball with the Nelson Giants, tennis lessons, and the bikes in schools programme.
2. All our children had 2 weeks of swimming lessons at the Richmond Aquatic Centre.
3. We had swimming sports and cross country events at school and then some of our children participated in inter-school events.
4. Our administrator arranged and organised teams to participate in a wide range of after school sports including rippa, hockey, mini-ball, basketball, T-Ball, softball, touch and volleyball. Additionally this included organising equipment & uniform and communicating the weekly draws and any cancellations.

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the Nelson Christian Academy School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.