

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF CORNERSTONE CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Cornerstone Christian School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Ltd (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 9, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

In addition to the audit, we are responsible for the audit of the Proprietor, Cornerstone Christian Education Trust. This audit is compatible with independence requirements. Other than this audit and the audit of Cornerstone Christian Education Trust, we have no relationship with, or interests in the School.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

CORNERSTONE CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1172

Principal: Dr Peter Ferrar

School Address: 119 Mihaere Drive, Palmerston North

School Postal Address: 119 Mihaere Drive, Palmerston North

School Phone: (06) 356 7326

office@cornerstone.ac.nz

School Email:

Members of the Board of Trustees

Name	Position	Position Gained	Occupation	Term Expired/ Expires
Richard Woodmass	Chair Person	Elected	Sole Trader	May-19
Jo Auer	Chair Person	Elected	Ministry & Communication Co-ord	May-22
Dr Peter Ferrar	Principal		Principal	
Chris Mitchell	Acting Principal		Acting Principal	Dec-19
Braden Simpson	Parent Rep	Elected	Senior Software Engineer	May-22
Rocky Ruihi-Lewis	Parent Rep	Elected	Financial Advisor	May-22
Laura Siegel	Parent Rep	Elected	Playgroup Assistant	May-22
Shannon King	Parent Rep	Elected	Mum - Home Maker	May-22
Erika Snedden	Staff Rep	Elected	Teacher	May-19
Heslia Swanepoel	Staff Rep	Elected	Teacher	May-22
Ben Rauzi	Student Rep	Elected	Student	Sep-20
Richard Tankersley	Proprietor Rep	Elected	Sole Trader	May-22
Simon McCracken	Proprietor Rep	Elected	Executive Pastor	May-22
Glenn de Groot	Proprietor Rep	Elected	Senior Sales Specialist	May-22
Rachel Burn	Proprietor Rep	Elected	Social Worker	May-22

Accountant / Service Provider:

Angela Richards - In house

CORNERSTONE CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2019

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Cornerstone Christian School

Statement of Responsibility

For the year ended 31 December 2019

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

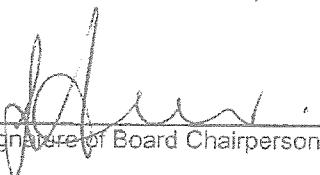
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Joanne Auer

Full Name of Board Chairperson

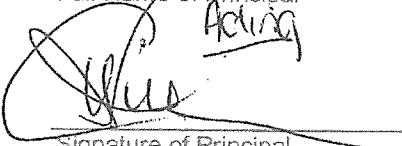

Signature of Board Chairperson

29 May 2020

Date:

Christopher Mitchell

Full Name of Principal


Acting

Signature of Principal

29/5/2020

Date:

Cornerstone Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,534,319	3,500,442	4,270,939
Locally Raised Funds	3	199,032	137,020	217,452
Use of Land and Buildings Integrated		1,197,489	828,135	984,228
Interest income		8,231	6,517	5,793
Gain on Sale of Property, Plant and Equipment		5,032		
		5,944,103	4,472,114	5,478,412
Expenses				
Locally Raised Funds	3	152,599	136,350	172,523
Learning Resources	4	3,977,750	3,070,664	3,671,430
Administration	5	235,252	212,495	217,739
Finance		5,642	-	6,864
Property	6	1,467,631	1,050,113	1,205,018
Depreciation	7	170,830	175,800	174,384
Amortisation of Intangible Assets	12	1,618	1,618	1,618
		6,011,322	4,647,040	5,449,576
Net Surplus / (Deficit) for the year		(67,220)	(174,926)	28,836
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(67,220)	(174,926)	28,836

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

Cornerstone Christian School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		776,486	776,486	747,650
Total comprehensive revenue and expense for the year		(67,220)	(174,926)	28,836
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		150,473	-	-
Equity at 31 December		859,739	601,560	776,486
Retained Earnings		721,563	601,560	775,655
Reserves	17	138,176	-	831
Equity at 31 December		859,739	601,560	776,486

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.



Cornerstone Christian School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	516,922	159,337	201,500
Accounts Receivable	9	230,992	250,000	374,071
GST Receivable		12,203	10,000	-
Prepayments		66,229	15,000	24,365
Inventories	10	54,077	44,312	40,963
		880,424	478,649	640,899
Current Liabilities				
GST Payable		-	-	14,036
Accounts Payable	13	329,501	316,000	275,182
Revenue Received in Advance	14	30,433	20,000	17,889
Provision for Cyclical Maintenance	15	35,683	25,870	9,167
Finance Lease Liability - Current Portion	16	21,452	25,000	27,168
		417,069	386,870	343,441
Working Capital Surplus/(Deficit)		463,355	91,779	297,458
Non-current Assets				
Property, Plant and Equipment	11	512,529	644,785	609,785
Intangible Assets	12	37,220	37,220	38,838
		549,749	682,005	648,623
Non-current Liabilities				
Provision for Cyclical Maintenance	15	127,411	137,224	131,454
Finance Lease Liability	16	25,956	35,000	38,139
		153,367	172,224	169,593
Net Assets		859,740	601,560	776,486
Equity		859,739	601,560	776,486

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



**Cornerstone Christian School
Statement of Cash Flows**
For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		1,224,907	1,050,942	1,088,932
Locally Raised Funds		199,031	137,020	217,452
Goods and Services Tax (net)		26,321	18,155	26,639
Payments to Employees		(583,041)	(455,562)	(492,041)
Payments to Suppliers		(751,745)	(742,735)	(707,648)
Interest Paid		(5,642)	(6,500)	(6,864)
Interest Received		8,231	6,517	5,793
Net cash from Operating Activities		118,063	7,837	132,263
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,535	-	-
Purchase of PPE (and Intangibles)		(61,711)	(35,000)	(202,297)
Net cash from Investing Activities		(57,176)	(35,000)	(202,297)
Cash flows from Financing Activities				
Furniture and Equipment Grant		288,723	-	-
Finance Lease Payments		(34,188)	(15,000)	(16,733)
Net cash from Financing Activities		254,535	(15,000)	(16,733)
Net increase/(decrease) in cash and cash equivalents		315,422	(42,163)	(86,767)
Cash and cash equivalents at the beginning of the year	8	201,500	201,500	288,267
Cash and cash equivalents at the end of the year	8	516,922	159,337	201,500

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

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



**Cornerstone Christian School
Notes to the Financial Statements
For the year ended 31 December 2019**

1. Statement of Accounting Policies

a) Reporting Entity

Cornerstone Christian School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

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. Cyclical maintenance is disclosed at Note 15.



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. 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.

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 Grants

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 income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.



i) 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.

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 a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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:

Furniture and equipment	2 - 13 years
Information and communication technology	1 - 4 years
Motor vehicles	13.5-21% Straight Line
Textbooks	20% Straight Line
Leased assets held under a Finance Lease	Over the term of the lease
Library resources	12.5% Straight Line

k) Intangible Assets**Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination.

Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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. 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.

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.

m) 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.

n) 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, annual leave earned to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to our 2020 Vanuatu Missions Trip, received from students where there are unfulfilled obligations for the School to provide services in the future. We also received donations from parents for the various 2020 School Camps. The monies are recorded as revenue as the obligations are fulfilled.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

q) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable 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.

r) 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.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,001,998	873,151	857,896
STAR Funding	33,115	35,000	34,475
Teachers' Salaries Grants	3,307,989	2,449,500	3,054,008
Resource Teachers Learning and Behaviour Grants	2,595	-	2,880
Other MoE Grants	157,155	111,324	136,359
Furniture & Equipment Grant	-	-	153,084
Other Government Grants	31,467	31,467	32,237
	4,534,319	3,500,442	4,270,939

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	10,296	500	14,208
Activities	78,545	60,000	74,978
Trading	59,978	34,520	50,296
Overseas Trip - Mission	34,983	40,000	50,770
Other Revenue	15,229	2,000	27,200
	199,032	137,020	217,452
Expenses			
Activities	68,195	63,750	80,020
Trading	51,189	32,600	41,857
Overseas Trip - Mission	33,215	40,000	50,646
	152,599	136,350	172,523
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	46,433	670	44,929

In 2019 Cornerstone Christian School sent 10 students with 2 accompanying staff members to Vanuatu on a field Mission Trip. The purpose of this trip was for students to learn a new culture, learn to lead and coordinate activities in a Pacific context and to experience life in the islands, both on the outskirts of civilisation and in a semi urban setting. Service to others is part of our school motto - students also served in this Pacific community. All students committed to pay their own way for this mission trip. The accompanying staff members trip was paid for using Crown Funds.



4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	207,858	235,031	222,661
Information and Communication Technology	36,305	68,696	32,333
Library Resources	97	3,500	-
Employee Benefits - Salaries	3,700,394	2,735,314	3,391,329
Staff Development	33,096	28,123	25,107
	3,977,750	3,070,664	3,671,430

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,745	5,745	5,578
Board of Trustees Fees	5,870	6,820	4,975
Board of Trustees Expenses	5,995	3,737	6,338
Communication	4,765	7,200	3,908
Consumables	11,830	12,800	3,919
Operating Lease	-	-	1,792
Legal Fees	13,495	-	-
Other	27,498	20,800	26,804
Employee Benefits - Salaries	155,079	150,393	159,105
Insurance	4,976	5,000	5,320
	235,252	212,495	217,739

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Consultancy and Contract Services	84,236	63,627	67,415
Cyclical Maintenance Provision	22,473	22,473	23,657
Grounds	34,637	35,920	17,474
Heat, Light and Water	38,691	38,400	31,711
Rates	7,064	8,403	5,290
Repairs and Maintenance	51,176	30,800	53,462
Use of Land and Buildings	1,197,489	828,135	984,228
Security	1,402	3,000	1,238
Employee Benefits - Salaries	30,464	19,355	20,543
	1,467,631	1,050,113	1,205,018

The use of land and buildings figure represents 8% of the school's total property value. Property values are provided by the Proprietor based on cost or Quotable Value.



7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Furniture and Equipment	76,538	81,000	74,065
Information and Communication Technology	43,032	43,000	47,880
Motor Vehicles	12,136	12,300	11,934
Textbooks	8,780	9,000	8,355
Leased Assets	25,900	26,000	27,665
Library Resources	4,443	4,500	4,485
	170,830	175,800	174,384

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	33	50	46
Bank Current Account	13,781	26,000	25,031
Bank Call Account	361	200	201
Bank Savings Account	502,747	133,087	176,222
Cash and cash equivalents for Cash Flow Statement	516,922	159,337	201,500

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

Of the **\$516,922** Cash and Cash Equivalents, **\$133,345** of unspent Furniture & Equipment grant funding is held by the School. This is the Furniture & Equipment grant to equip L Block.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	5,185	50,000	163,509
Banking Staffing Underuse	-	-	423
Teacher Salaries Grant Receivable	225,807	200,000	210,139
	230,992	250,000	374,071
Receivables from Exchange Transactions	5,185	50,000	4,521
Receivables from Non-Exchange Transactions	225,807	200,000	369,550
	230,992	250,000	374,071



10. Inventories

		2019	2019	2018
		Actual	Budget (Unaudited)	Actual
		\$	\$	\$
School Uniforms		54,077	44,312	40,963
		<u>54,077</u>	<u>44,312</u>	<u>40,963</u>

11. Property, Plant and Equipment

2019	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	386,471	30,305	(527)	-	(76,538)	339,711
ICT	88,775	24,205	(355)	-	(43,032)	69,593
Motor Vehicles	32,551	1,500	-	-	(12,136)	21,914
Textbooks	24,261	3,026	-	-	(8,780)	18,507
Leased Assets	62,604	12,744	-	-	(25,900)	49,448
Library Resources	15,123	2,674	-	-	(4,443)	13,355
Balance at 31 December 2019	609,785	74,455	(882)	-	(170,830)	512,529

2019		Cost or Valuation	Accumulated Depreciation	Net Book Value
		\$	\$	\$
Furniture and Equipment		833,408	(493,697)	339,711
ICT		406,332	(336,739)	69,593
Motor Vehicles		58,327	(36,412)	21,914
Textbooks		99,932	(81,425)	18,507
Leased Assets		136,949	(87,501)	49,448
Library Resources		60,044	(46,690)	13,355
Balance at 31 December 2019		1,594,992	(1,082,463)	512,529

2018	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	295,962	164,574	-	-	(74,065)	386,471
Information and Communication Technology	104,755	31,900	-	-	(47,880)	88,775
Motor Vehicles	44,484	-	-	-	(11,933)	32,551
Textbooks	28,380	4,236	-	-	(8,355)	24,261
Leased Assets	70,279	19,990	-	-	(27,665)	62,604
Library Resources	15,739	3,869	-	-	(4,485)	15,123
Balance at 31 December 2018	559,599	224,569	-	-	(174,383)	609,785



	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Furniture and Equipment	803,103	(416,632)	386,471
Information and Communication Technology	385,671	(296,896)	88,775
Motor Vehicles	56,827	(24,276)	32,551
Textbooks	96,905	(72,644)	24,261
Leased Assets	120,661	(58,057)	62,604
Library Resources	57,370	(42,247)	15,123
Balance at 31 December 2018	1,520,537	(910,752)	609,785

12. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge of the asset. This equitable leasehold interest represents the Boards Interest in capital works assets owned by the Proprietor but paid for in whole or part by the Board of Trustees, either from Government funding or Community Raised Funds.

A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the remaining economic life of the capital works assets involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

The major capital works assets included in the equitable leasehold interests are:

	2019 Actual	2019 Budget	2018 Actual
	(Unaudited)		
	\$	\$	\$
Senior Playground			
Cost	56,618	56,618	56,618
Balance at 31 December 2019	<u>56,618</u>	<u>56,618</u>	<u>56,618</u>
Less			
Accumulated Amortisation	19,398	19,398	17,780
Balance at 31 December 2019	<u>37,220</u>	<u>37,220</u>	<u>38,838</u>
Annual Amortisation	1,618	1,618	1,618

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	58,181	60,000	31,904
Accruals	6,607	6,000	6,415
Credit Cards	5,666	6,000	-
Employee Entitlements - Salaries	255,614	241,000	233,752
Employee Entitlements - Leave Accrual	3,433	3,000	3,111
	<u>329,501</u>	<u>316,000</u>	<u>275,182</u>

Payables for Exchange Transactions

329,501 316,000 275,182

329,501 316,000 275,182

The carrying value of payables approximates their fair value.



14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
2020 Camp Fees	11,524	-	-
Other - Vanuatu Mission Trip	16,465	20,000	16,170
Student Overpayments	2,446		1,719
	<hr/>	<hr/>	<hr/>
	30,435	20,000	17,889

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	140,621	140,621	116,964
Increase/ (decrease) to the Provision During the Year	22,473	22,473	23,657
Use of the Provision During the Year	-	-	-
	<hr/>	<hr/>	<hr/>
Provision at the End of the Year	163,094	163,094	140,621
Cyclical Maintenance - Current	35,683	25,870	9,167
Cyclical Maintenance - Term	127,411	137,224	131,454
	<hr/>	<hr/>	<hr/>
	163,094	163,094	140,621

16. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	25,883	25,000	32,188
Later than One Year and no Later than Five Years	27,284	35,000	42,851
Less Interest	(5,760)		(9,732)
	<hr/>	<hr/>	<hr/>
	47,407	60,000	65,307



17. Reserves

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Iplex (Library Grant)	700	-	700
T McCarthy Trust Reserve (Library Grant)	4,131	-	131
MOE - Furniture & Equipment Grant - L Block	133,345	-	-
	<hr/>	<hr/>	<hr/>
	138,176	-	831

18. Related Party Transactions

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

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

The Proprietor of the School (Cornerstone Christian Education Trust) 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(d). 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".

Richard Tankersley is a Proprietor of the school and also owns ICONA Limited. During the year the School contracted ICONA Limited to maintain and service the Schools IT Systems software/hardware and VOIP phone lines. The total value of all transactions for the year was \$26,590 (2018: \$39,369.66) with \$5,280.47 outstanding as at balance date (Prior Period: \$911.26). No contract exceeded the \$25,000 threshold therefore it does not require Ministry approval under section 103 of the Education Act 1989.



19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,870	4,975
Full-time equivalent members	0.34	0.43
<i>Leadership Team</i>		
Remuneration	490,930	573,042
Full-time equivalent members	4	5
Total key management personnel remuneration	<u>496,800</u>	<u>578,017</u>
Total full-time equivalent personnel	<u>4.34</u>	<u>5.43</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 190	170 - 190
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

	Remuneration \$000	2019 FTE Number	2018 FTE Number
	212	2.00	2.00
		<u>2.00</u>	<u>2.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	\$ 11,724.00
Number of People	-	1



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2018: \$Nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) photocopier service charge;

	2019 Actual	2018 Actual
	\$	\$
No later than One Year	11,965	11,964
Later than One Year and No Later than Five Years	19,942	31,904
Later than Five Years	-	-
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	31,907	43,868

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Cash and Cash Equivalents	516,922	159,337	201,500
Receivables	230,992	250,000	374,071
Total Financial assets measured at amortised cost	<u>747,914</u>	<u>409,337</u>	<u>575,571</u>

Financial liabilities measured at amortised cost

Payables	329,501	316,000	275,182
Finance Leases	47,407	60,000	65,307
Total Financial Liabilities Measured at Amortised Cost	<u>376,908</u>	<u>376,000</u>	<u>340,489</u>

25. Events After Balance Date

On March 11, 2020, The World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and Kura reopened on the 18th of May 2020.

At the date of issuing the financial statements the School has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was open for tuition, the school had switched to alternative methods of delivering the curriculum, so students can learn remotely. At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



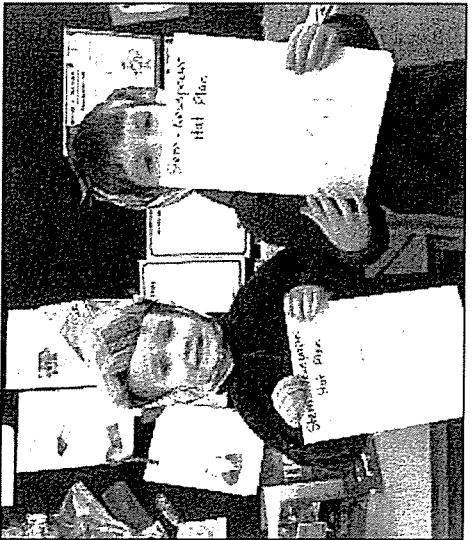
Cornerstone Christian School

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, Cornerstone Christian School received a total Kiwisport funding of \$8,978.23 (excluding GST).

The funding was spent on the employment of a part time sports coordinator, subsidising some student sports fees, athletics venue hire and purchase of resources.

The number of students participating in organised sport was 46% of the school population over the course of the year.



Learn, serve and grow in God

Annual Report 2019

Vision: To be confident followers of Jesus Christ, equipped and inspired to creatively impact our world

Mission: To provide, with parents, a balanced Christian Education to help children develop to their full potential in God

This report gives an indication of the progress the school made against the goals recorded in the Annual Plan 2019.

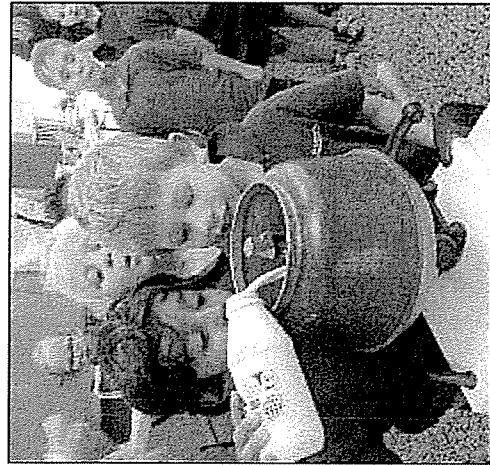


Annual Plan Goals

Strategic Plan Area: Learning

1. To ensure that we build and provide the best culture and environment for students to own their learning:

- Continue to move toward a modern learning environment where flexible, modern education practice is embraced and where students have greater ownership of their learning. This includes development of pedagogy, practice and procedure around:
 - Students knowing what they are learning; why they are learning it and how they will know when they have learnt it
 - Teacher collaboration and student cross-grouping within and between classes
 - Flexible and self-directed learning
 - Guided discovery learning
 - Integrated curriculum
 - Targeted learning for specific needs
 - Secondary and intermediate students having access to their own personalised device



2. Develop secondary education up to Year 13

- Continue to develop differentiation of learning, e.g. use of 90-minute periods
- Continue to grow modern learning approaches in line with our statements of core philosophy. Summarised, these include teaching and resourcing for a flexible, integrated, individualised, IT integrated, modern learning pedagogy for the 21st century. We call it café style.
- Investigate structure for how to develop project-based learning in preparation for Sky lab from Y7-13
- Continue to survey students as to subjects they need for their chosen careers and to feed into future teaching appointments
- Develop student voice mechanisms to ascertain what students feel works well for them and what doesn't
- Continue the transition of Y7-8 from primary leadership to secondary leadership, i.e. the school becomes differentiated into Y1-6 and Y7-13
- Consideration given to the challenges associated with the transition to Y7-8 being part of secondary, specifically regarded to curriculum, teaching and learning and pastoral care
- Continue the development of STAR and Gateway courses to facilitate individualised learning which focuses on the strengths of each learner

3. Target learning needs:

- See the end of this table for details
- All Y1-8 inquiry targets in curriculum area of Mathematics
- Gifted children's needs will be met through use of open-ended activities as part of normal class operations

4. Curriculum review and development:

- Continue to integrate the new Writing and Mathematics schemes into teaching and reporting practice
- Develop a seamless curriculum and measurable learning progressions from Y1 through Y10 in Reading, Writing and Mathematics
- Mathematics to be the key area targeted in the Y1-8 curriculum (structured 2-year PD programme with Charlotte Wilkinson and using Pearson Mathematics). Time given in staff meetings for best practice to be considered and implemented.
- Continued internal professional development on use of Pearson Mathematics and a more streamlined and coordinated approach to delivery.
- Y7-13 teachers to continue with the literacy across the curriculum PD from Massey University through the community of learning

Strategic Plan Area: Well-being

1. Increased student support programmes

- Increased teacher aide and SENCO support
- Continued development of Life lab in secondary

2. Valuing our staff and ensuring they are encouraged and professional developed

- Professional development focus on: NZACS Christian Schools' conference for newer teachers, Secondary subject specific meetings, Mathematics curriculum Y1-6, Community of Learning PD for literacy across the curriculum in Y7-13, Continuation of strategies to value teachers, e.g. morning teas etc., Co-curricular events continuing to become a key part of Cornerstone life, e.g. sports events, musicals, service events etc.

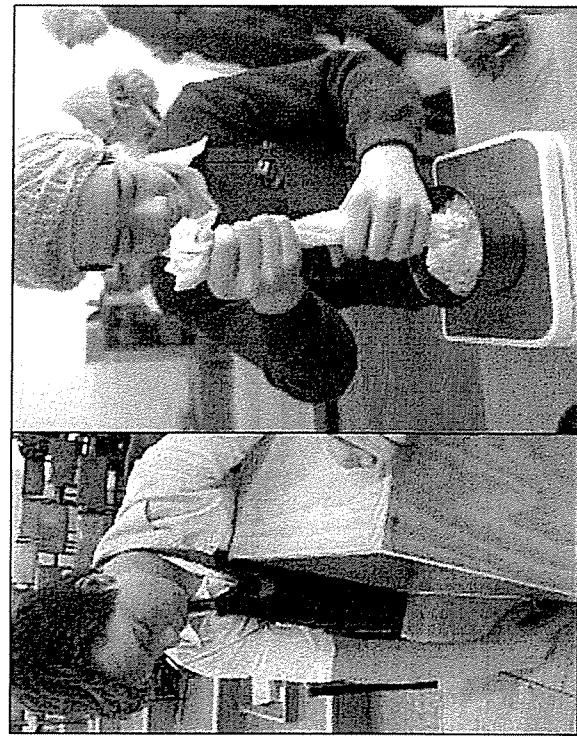
Strategic Plan Area: Operations

1. Property development:

- Resource new Whakapono team buildings
- Gymnasium management and continued resourcing
- Extra play area for Aroha (Y0-2) team

2. Community of Learning

- Integrate COL positions and achievement challenges into the fabric of professional development at Cornerstone
- Redefine the achievement challenge plan in line with new direction: literacy and best practice.



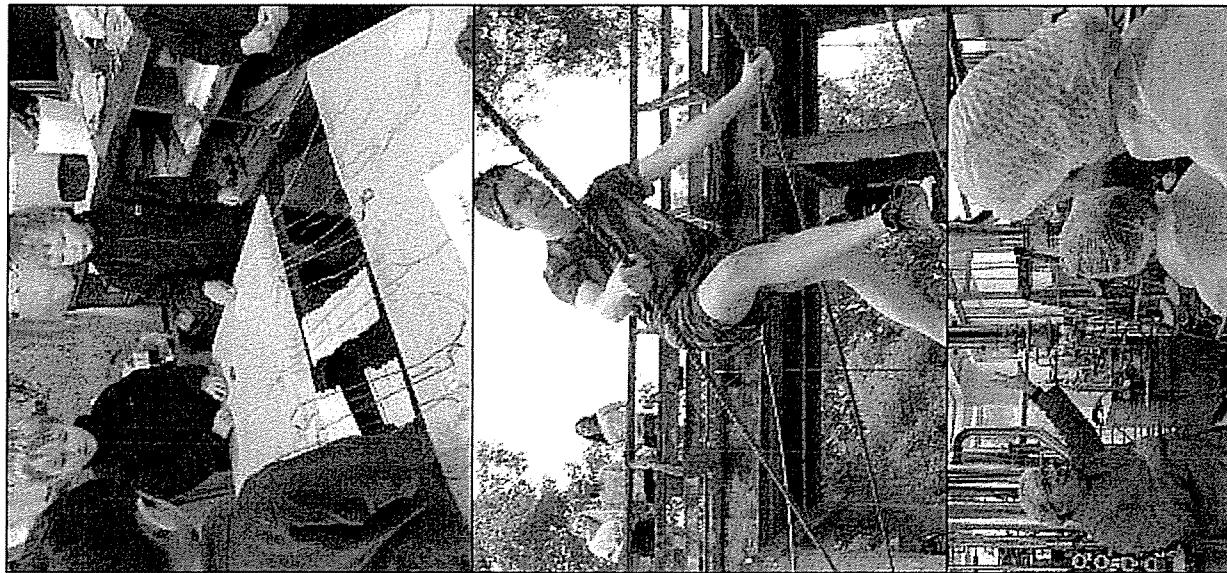
Strategic Plan Area: Interweaving Strands - Discipleship

1. Christian Living

- Continue to evaluate how memory verses are used to best effect in the school

2. Service Opportunities

- Visits, e.g. to Preschool, Peppertree retirement village to bless them.
- Y13 Vanuatu to serve an island community
- Develop service strand in secondary Life lab
- Redefine the peer mediators role and integrate with the prefect-led wellbeing committee
- Buddy systems developed using senior secondary students to work with junior ones
- Prefect team appointed with a focus on serving their peers through portfolios of service
- Redefine the role of the student council
- Whakapono team service awards for the areas of road patrol, library, putting out the flags during wet lunchtimes etc.



Strategic Plan Area: Interweaving Strands – Maori akonga

1. Ka Hikitia

- Continuing to teach Te Reo and Te Ao Maori to students in the primary school with a view to extending this into Y7-13 in the future

2. Rangitane Iwi mahi tahi

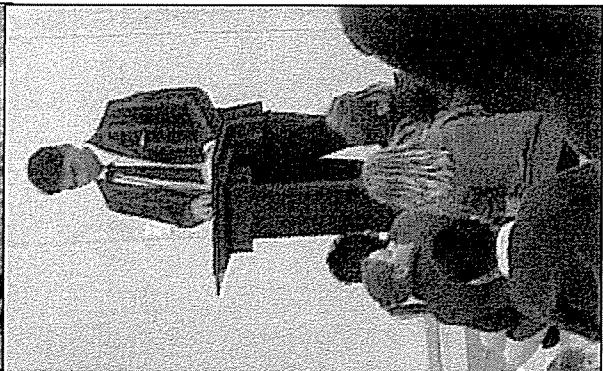
- Continue to develop the relationship with kaumatua Wiremu Te Awe Awe of Rangiota marae
- Y9 and Y13 secondary students to have a noho marae at the beginning of 2019
- Consider continue the primary students visiting St Michael's marae
- This to be a focus of Y1-6 social studies for Term 1

3. Maori student targets

- See end of this table for details
- Individual Maori students targeted by name to ensure their success

Strategic Plan Area: Interweaving Strands – Pasifika learners

1. Pasifika learner targets
 - See end for details
 - Individual Pasifika students targeted by name to ensure their success
2. Pasifika initiatives are trialled to improve the learning of Pasifika learners in consultation with the Pasifika community and leaders
 - Consultation with Pasifika parents once per term



Progress towards these goals

Strategic Plan Area: Learning

To ensure that we build and provide the best culture and environment for students to own their learning

Continue to move toward a modern learning environment where flexible, modern education practice is embraced and where students have greater ownership of their learning. This includes development of pedagogy, practice and procedure around:

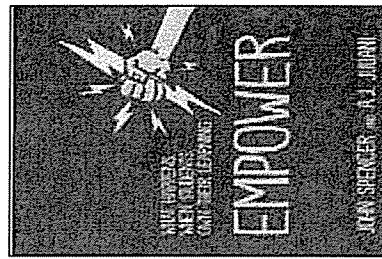
- Students knowing what they are learning; why they are learning it and how they will know when they have learnt it
- Teacher collaboration and student cross-grouping within and between classes
- Flexible and self-directed learning
- Guided discovery learning
- Integrated curriculum
- Targeted learning for specific needs
- Secondary and intermediate students having access to their own personalised device

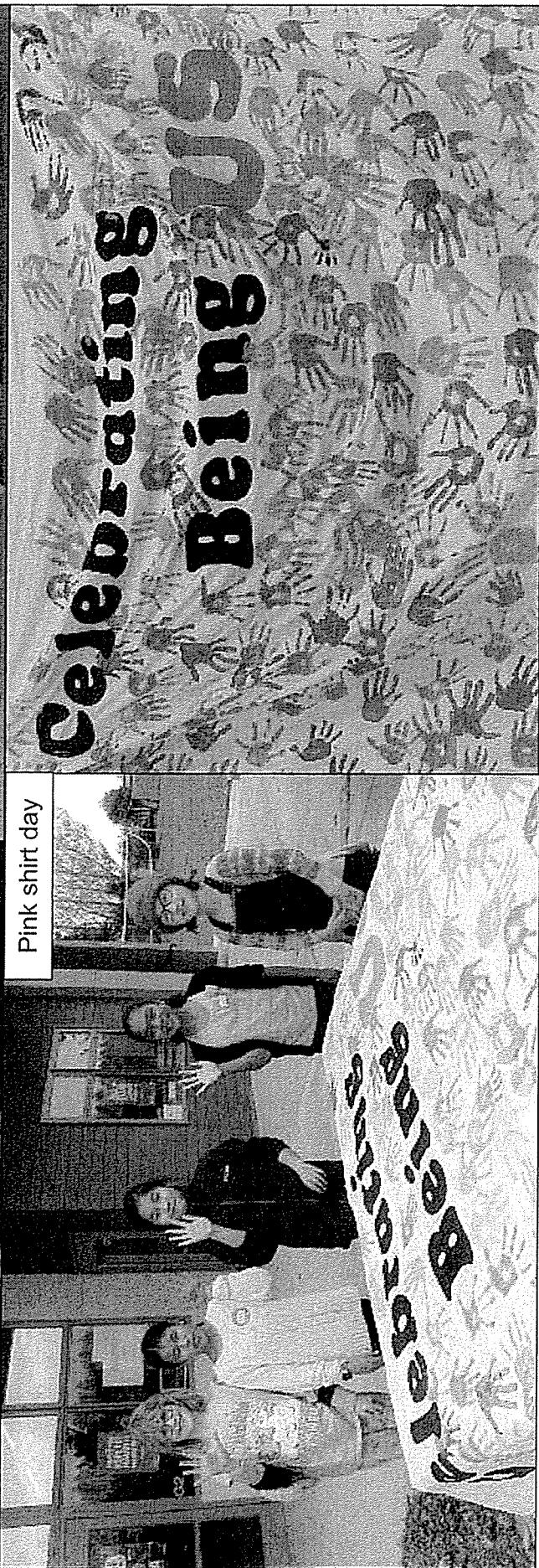
These things remained at the forefront of our considerations. The senior and middle leaders began the year by reading a book entitled "Empower" by John Spencer and A. Juliani. The authors placed significant emphasis on giving the students more ownership in their learning with a focus on projects that students front, rather than following teacher direction.

All Year 7-13 students either have their own device or access to a school device for the duration of each day. Through these devices, and the use of OneNote, students are in charge of their education and the teacher guides and assists, rather than directs them.

Teacher collaboration increased as a result of our involvement in the Lower North Island Christian Schools' Community of Learning (COL). Teachers meet in small groups to discuss various professional topics; for example, the photo to the right shows a meeting of secondary teachers interested in growing literacy in their subject area by working with Ken Kilpin, a Literacy PD facilitator from Massey University.

A good example of student ownership was the 'Think I.T.' group, i.e. a small group of I.T. focussed Year 12-13s who received outside coaching in project-based learning designed to help them learn aspects of the I.T. industry from a current professional and interface with future career opportunities in the technology sector.





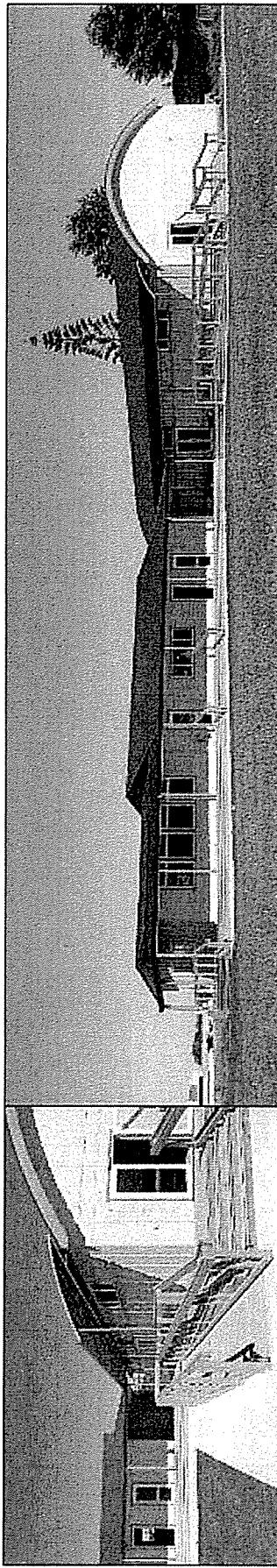
Develop secondary education up to Year 13

- Continue to grow modern learning approaches in line with our statements of core philosophy. Summarised, these include teaching and resourcing for a flexible, integrated, individualised, IT integrated, modern learning pedagogy for the 21st century. We call it café style.
- Investigate structure for how to develop project-based learning in preparation for sky lab from Y7-13
- Continue to survey students as to subjects they need for their chosen careers and to feed into future teaching appointments
- Develop student voice mechanisms to ascertain what students feel works well for them and what doesn't
- Continue the transition of Y7-8 from primary leadership to secondary leadership, i.e. the school becomes differentiated into Y1-6 and Y7-13
- Consideration given to the challenges associated with the transition to Y7-8 being part of secondary, specifically regarded to curriculum, teaching and learning and pastoral care
- Continue the development of STAR and Gateway courses to facilitate individualised learning which focuses on the strengths of each learner

During 2019, we formalised the Year 7-8s being part of the secondary department under the leadership of Mr James Rose. The transition was well received by staff. The new Y7-8 block was completed however it was not used until 2020. The 'barn' style of L3-5 will be well suited to the type of education that we plan to offer, where the learning is flexible, and students can flow between rooms to have their individual needs met.

The timetable included a mixture of 45 and 90-minute periods to facilitate both subject and life lab learning. 90-minute periods are well integrated into the timetable. Students are surveyed regularly about the needs they have. STAR and Gateway courses continued. All students from Year 7-13 operated within a BYOD framework, and classroom OneNote was used to drive learning in secondary. Students who could not afford a laptop were loaned one for their use on a day-to-day basis.

We applied (successfully) to the Ministry of Education to move Year 7-8 technology to Cornerstone from the beginning of 2020 and made staffing and resourcing decisions in order to develop project-based technology to meet the needs of students through Deep Learning.



Target learning needs:

- See the end of this table for details
- All Y1-8 inquiry targets in curriculum area of Mathematics
- Gifted children's needs will be met through use of open-ended activities as part of normal class operations

Please refer to the end of this document for analysis of school academic performance in the 2019 school year.

Curriculum review and development:

- Continue to integrate the new Writing and Mathematics schemes into teaching and reporting practice
- Develop a seamless curriculum and measurable learning progressions from Y1 through Y10 in Reading, Writing and Mathematics
- Mathematics to be the key area targeted in the Y1-8 curriculum (structured 2-year PD programme with Charlotte Wilkinson and using Pearson Mathematics). Time given in staff meetings for best practice to be considered and implemented
- Continued internal professional development on use of Pearson Mathematics and a more streamlined and coordinated approach to delivery
- Year 7-13 teachers to continue with the literacy across the curriculum PD from Massey University through the community of learning

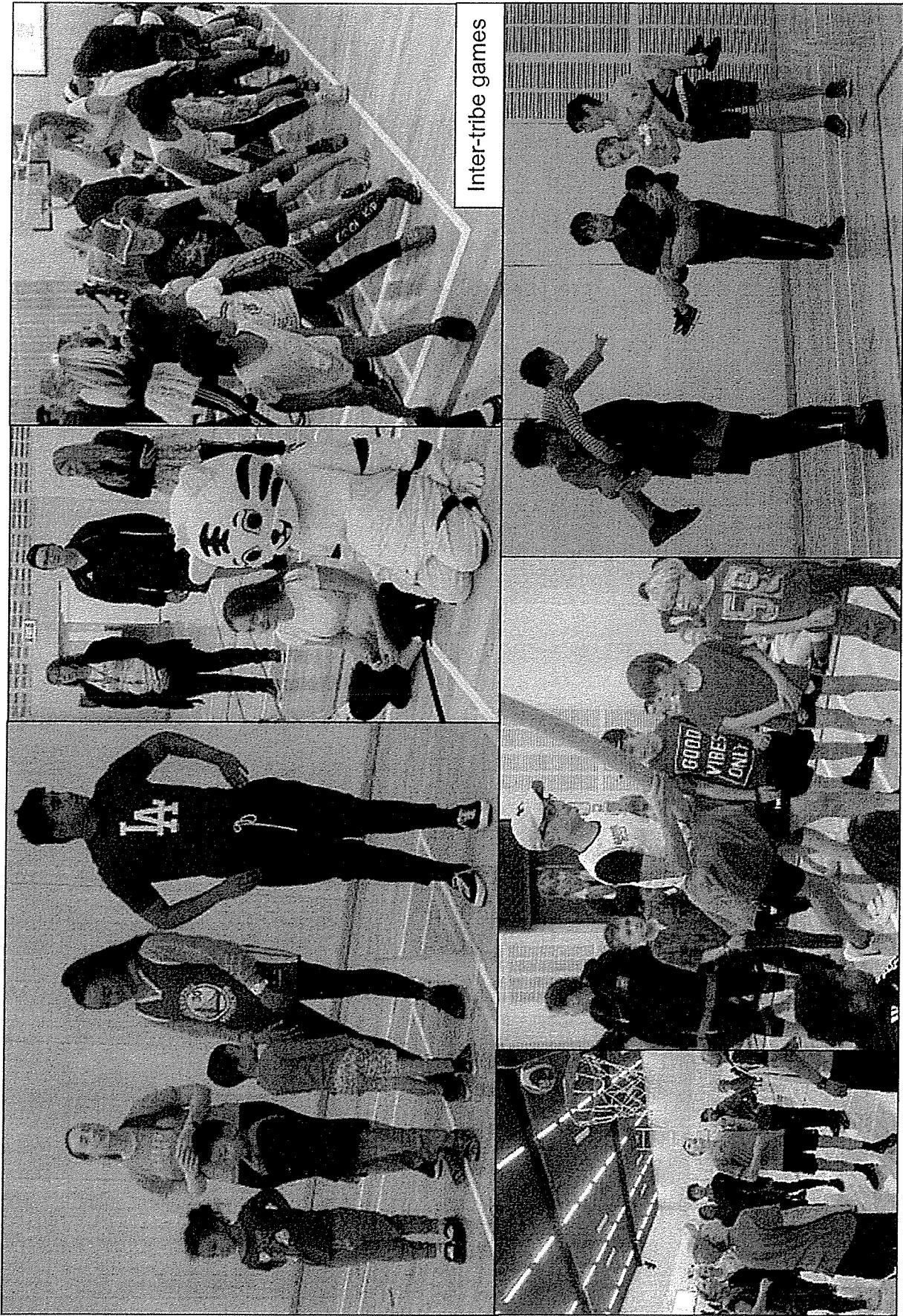
We initiated a full curriculum review beginning with teacher consultation and discussion. Topics focused on included: the role of memory verses, the "God is" statements (how many and what cycle these should be taught over), the values programme, the use of Writing, Math and Reading scheme and the seamless flow of them, Boys' writing, Maori and Pasifika context and student empowerment and agency in learning. Deputy Principal Chris Mitchell led thinking around the further development in this area.

Through the community of learning (COL) we focused on finalising our writing programmes so that assessment is consistent over the COL (to enable COL-wide considerations). This focussed on the use of exemplars to show particular nuances regarding whether a student is operating at one level or the next. We divided each curriculum level into three sublevels (similar to what is done in e-asTTLe): Beginning, Proficient and Advanced.

The Mathematics PD with Charlotte Wilkinson continued. Teachers reported back much better understanding of how to use the Pearson Math resource and associated resources. Termly weeks focused on Math pedagogy occurred.

The leadership team had a focus on education for the 21st century and what type of education that our students need to best prepare them to be effective Christian citizens in the world they will enter. This included professional readings and a think tank process to delve deeply into the style of education we plan to offer. As part of this focus, the Principal, Deputy Principal and our Year 1-8 team leaders visited schools in Canterbury who are already focussing on 'Deep Learning'.





Strategic Plan Area: Well-being

Annual plan goals:

Increased student support programmes:

Increased teacher aide and SENCO support

At the beginning of the year we employed a new school SENCO, Mrs Clare Long. Clare has been pivotal in streamlining a lot of our policies and processes around special needs here at Cornerstone. Due to the growing school roll, and also an increase in special and ESOL needs, we employed a number of new teacher aides. Sixteen teacher aides worked either with a team or with specific students. A significant number of students in the school were at the high end of special needs requiring special attention. The needs included: autism (various levels from low to extreme), Downs syndrome, significant physical impairment, global development delay, dyslexia (and its many forms e.g. dysgraphia), significant attachment issues, significant issues through family dysfunction etc. We focused on not only on their behaviour but more pointedly on their learning

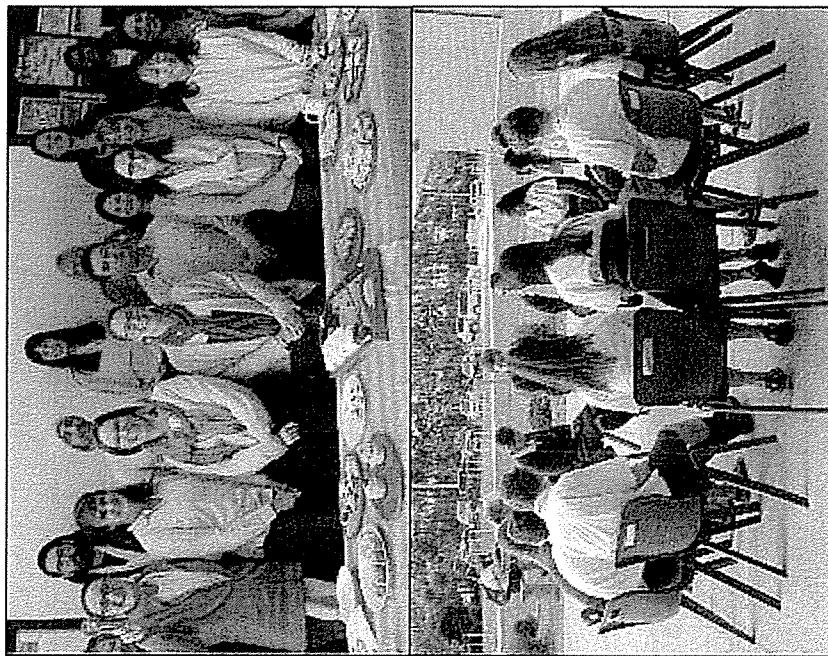
Continued development of Life lab in secondary

Life lab continued to develop as a student support programme under the expert guidance of Mrs Erika Snedden.

For the past three years - each term the secondary school has immersed itself in one particular book of the Bible and focused on how those stories fit into the big narrative, and how that story shapes and transforms each student's perspective and way of life. The values and themes of the whole school naturally flowed from these stories

Going forward we are developing a curriculum that is based on themes/topics/evangelisation (encounter moments). Yet at the same time we believe God would have us still retain the 'BOOK - ENDS' – the option to study a 'Book of the Bible' in term 1 and term 4 – at the Beginning and End of each year.

Inspired by current research and feedback from coaches we will be adapting the format and function for the Tuesday Devotions to focus on theme/ideas/worldview/topics – relevant to students rather than Bible Books. Potentially different topics for juniors/seniors – checking appropriateness.



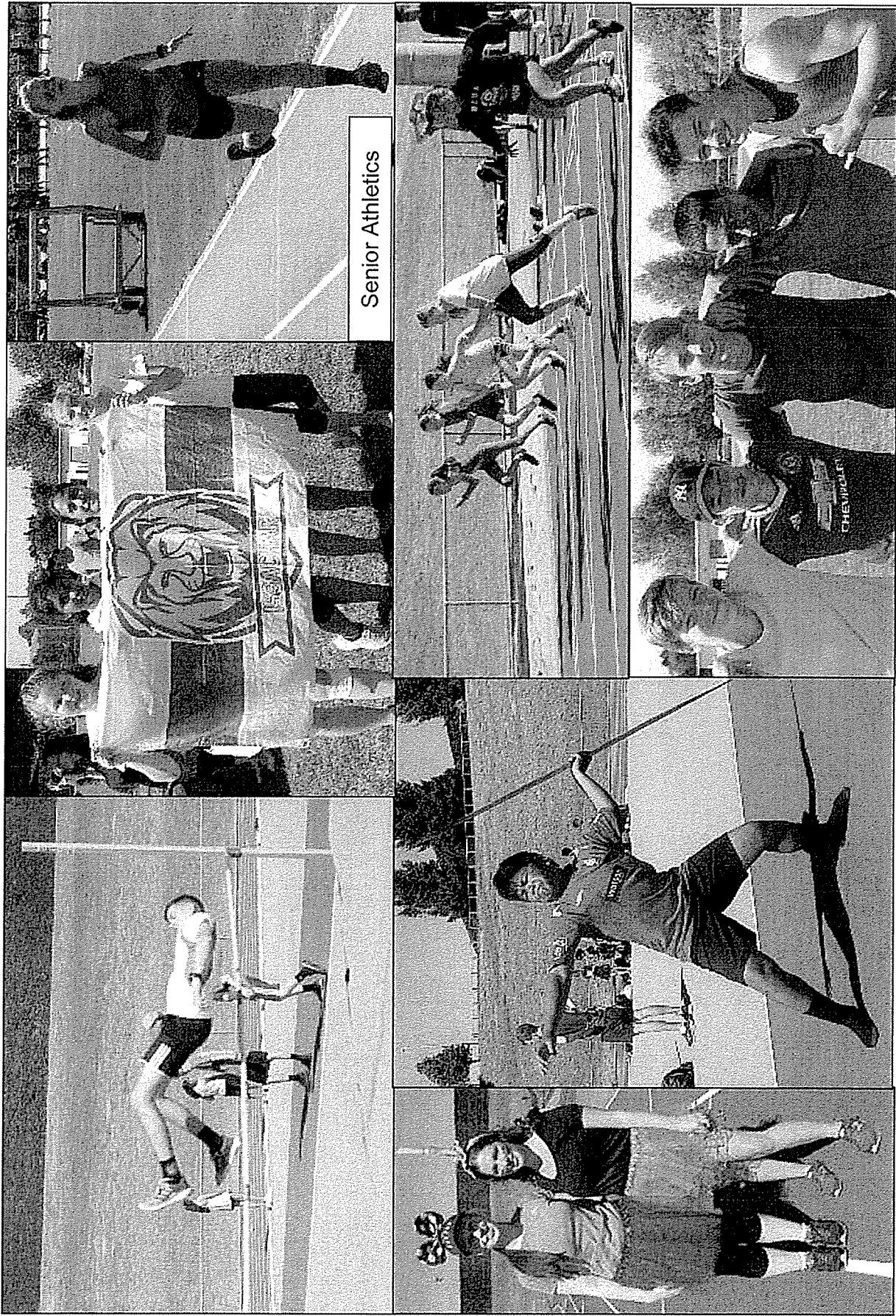
Valuing our staff and ensuring they are encouraged and professionally developed:

Professional development focus on: NZACS Christian Schools' conference for newer teachers, Secondary subject specific meetings, Mathematics curriculum Y1-6, Community of Learning PD for literacy across the curriculum in Y7-13, Continuation of strategies to value teachers, e.g. morning teas etc., Co-curricular events continuing to become a key part of Cornerstone life, e.g. sports events, musicals, service events etc.

Math PD contract with Charlotte Wilkinson, focused on improving engagement and achievement in Math and using the Pearson Math and Wilkiway resources in classes. It involved many class visits, role modelling lessons for teachers, 1:1 and group discussion/instruction, staff meetings and parent meetings.

COL-based writing (Y1-6) and literacy across the curriculum (Y7-13) PD with Christine Braid and Ken Kilpin from Massey University followed a similar pattern of delivery as that used by Charlotte.

Staff were also involved in one-off courses in areas such as leadership development, legal advice, NCEA moderation, writing pedagogy etc. A group of staff who had never previously been to a New Zealand Association for Christian Schools Conference attended a very worthwhile conference in Tauranga.



Strategic Plan Area: Operations

Annual plan goals:

Property development:

Resource new Whakapono team buildings

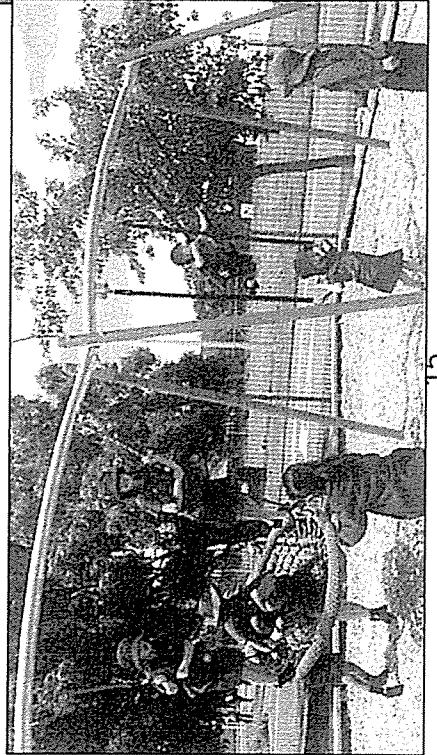
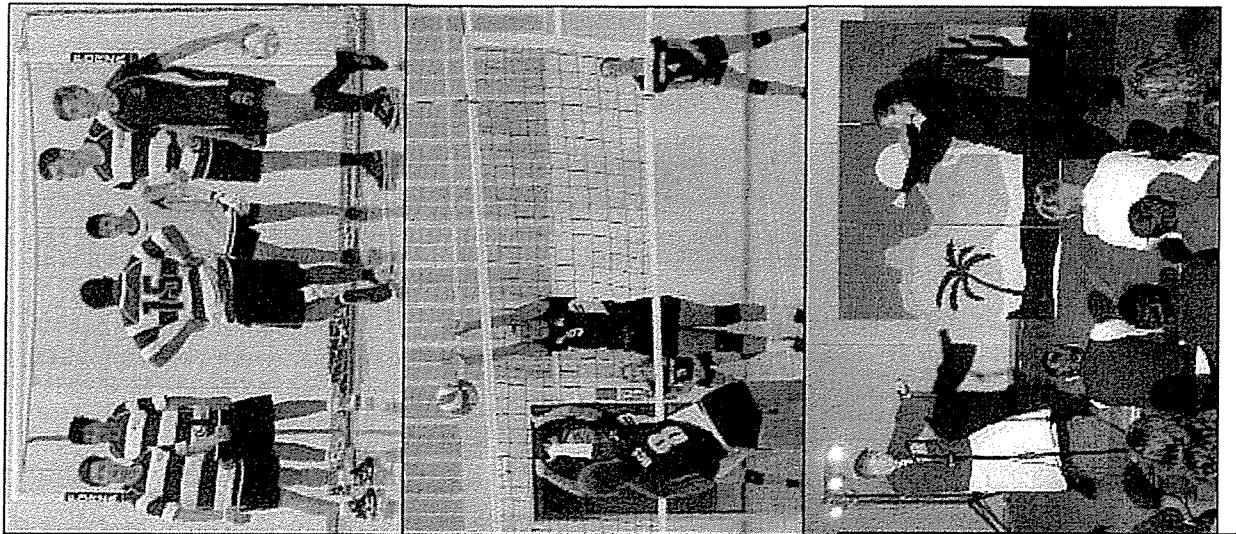
Completion of the buildings took longer than expected and while they were not used in 2019, significant resourcing decisions were made and purchasing of resources was underway. These buildings will be opened and in use at the start of 2020.

Gymnasium management and continued resourcing

The gymnasium was resourced fully for PE, Dance, Drama, Weights and assemblies.

Extra play area for Aroha (Y0-2) team

A new playground behind A and D blocks was planned and part-funded by the Cornerstone Gala. The project was overseen by the Deputy Principal Y1-6 and was a key project for the Year 5-6 student council.



Community of Learning:

Integrate COL positions and achievement challenges into the fabric of professional development at Cornerstone

Redefine the achievement challenge plan in line with new direction: literacy and best practice

The two across-school teachers were in the school regularly and began work on an inquiry project to role-model areas of practice within the COL. The within-school teachers worked to improve Writing across Y1-6 and literacy across Y7-13. We contracted an Expert partner, Alison Davis, whose group Davis Vision has an ESOL specialist who worked with our ESOL teacher. The principals' group met together to consider the direction of the COL PD. Peter Ferrar was reappointed as the COL lead principal.

The COL agreed to include Christian Early Learning Centres within the COL. Cornerstone Christian Preschool, Lalanga Mo'ui Tongan Early Childhood Centre, Footsteps Adventist preschool and Eden Christian Kindergarten joined and Melody Stuckey (of Christian Early Childhood Education Association of Aotearoa) attended a few of the meetings. The transition between Early Childhood and New Entrant levels was chosen as a focus area for the COL.





Strategic Plan Area: Interweaving Strands - Discipleship

Christian Living

*Continue to evaluate how memory verses are used to best effect in the school
This was part of our broader curriculum review.*

Service opportunities

Visits, e.g. to Preschool, Peppertree retirement village to bless them.

As part of our year 1-6 Giving Unit in term 4, a number of visits were made to the Cornerstone Christian Pre-school, Peppertree Rest Home, the SPCA and hospital to provide scope for our Primary students to serve others in the local community. All of these visits were rich learning opportunities.

Y13 Vanuatu to serve an island community

The Y13 mission trip was led by Mrs Erika Snedden and Mr Ian Groube. Annual Year 13 – Vanuatu Missions Trip – Term 2 Holidays - 6-17th July 2019.

Inaugural trip in 2018 in partnership with WYAM – Youth With a Mission.

The nation of Vanuatu is located in the Pacific Ocean only three hours by plane Northwest of New Zealand. There is little or no electricity in most villages and the lifestyle is simple. Many people in Vanuatu have been raised with Christian beliefs, however although they know about Jesus in their mind, they do not know Him in their heart. Our outreach in this country gives our team a great opportunity to assist churches in discipling the local people, and we will be able to build strong relationships by spending time each day in the villages on Espiritu Santo Island and on the Island of Port Vila for the duration of our mission trip. Evangelism and assisting at the Family Care Centre of the Marine Reach Ministry base at Port Vila is our focus.

Water is a much-needed commodity in Vanuatu, so our outreach may include building a large concrete water tank in a village or helping practically at the local school. Through this, our team can not only meet the practical need of a whole community, but also share God's love through action. We will also get the opportunity to spend time with village children, providing teaching, activities and games on a daily basis. Evangelistic tools such as dramas, music, art and sports are a great way of meeting the local people. Basic health care may also form a part of our outreach.



Develop service strand in secondary Life lab

See below:

Redefine the peer mediators' role and integrate with the prefect-led wellbeing committee and Buddy systems developed using senior secondary students to work with junior ones

Buddy and tutoring systems were set up to increase the links and student care for others right throughout the school. All of the Year 13s were involved in Peer Mediation skill training at the beginning of the year under the lead of our guidance counsellor, Mrs Delwyn Crowther. The Year 13s were buddied with Year 9 students for several peer mentoring sessions during the year and were involved with helping students particularly at break times.

Prefect team appointed with a focus on serving their peers through portfolios of service

2020 was the first year a Service portfolio was established as part of our Prefect Committee. This was established to encourage our senior students to be 'outward looking' and to gain an 'other-centred' service perspective.

Redefine the role of the student council

The role of the student council was redefined to focus principally on Years 1-6 under the lead of Primary DP, Chris Mitchell. The council embarked on projects including a Kindness Bench, composting, zero waste and the new playground between A and D block.



Strategic Plan Area: Interweaving Strands – Maori akonga

Ka Hikitia

Continue to teach Te Reo and Te Ao Maori to students in the primary school with a view to extending this into Y7-13 in the future

All primary classrooms have a weekly Te Reo focus that works toward basic grasp of Te Reo Maori – greetings, place-names, classroom objects, basic sentence structure and syntax. Many teacher use resources found on Te Kete Ipurangi (TKI) as foundation materials for this programme.

Rangitane Iwi mahi tahi

Continue to develop the relationship with kaumatua Wiremu Te Awe Awe of Rangiotu marae

In 2019 the school leadership team engaged with Kaumatua, Wiremu Te Aweawe and Trieste Te Aweawe on several occasions as we planned forward around how to achieve success for our growing roll of Maori students at Cornerstone. 2019 was a year of strengthening links with Rangiotu Marae and we are looking forward to deepening this relationship.



Y9 and Y13 secondary students to have a noho marae at the beginning of 2019

The noho marae was cancelled at the beginning of the year due to a tangi. Year 9 students took part in the annual noho marae at the end of the year.

Consider continuing the primary students' visit to St Michael's marae

This trip and cultural experience was not completed in term 1, 2019 as there were no opportunities. This event has been moved forward into planning for 2020.

Our integrated theme studies in term 1 for year 1 to 6, had the following learning outcomes:

- Understand how groups make and implement rules and laws.
 - Understand how people remember and record the past in different ways.
 - Understand how early Polynesian and British migrations to New Zealand have continuing significance for tangata whenua and communities.
 - Understand how the movement of people affects cultural diversity and interaction in New Zealand.
- Students in year 1 to 6 all studied the Treaty of Waitangi, NZ through the ages, the way we were – early NZ history and settlement, and early missionary endeavours in NZ.

Maori student targets

See end table for details

Individual Maori students targeted by name to ensure their success

In the 2019 annual plan, we targeted the learning of a number of Maori students. Please refer to the end of this document for analysis of school academic performance (including Maori students) for the 2019 school year.

Strategic Plan Area: Interweaving Strands – Pasifika learners

Pasifika learner targets

See end for details

The Tongan community meets around its church and also its immersion preschool Lalanga Mo'ui Tongan Early Childhood Centre. The latter has joined our Community of Learning and are now being involved in discussions and assistance around transitions to school and early writing programmes. This is a major step forward in our assisting these fanau in their education. Consultation and the adults working together to help these children is now much more a seamless part of what we do.

Pasifika initiatives are trialled to improve the learning of Pasifika learners in consultation with the Pasifika community and leaders

Consultation with Pasifika parents once per term

Consultation with Pasifika parents did not happen on a termly basis as planned. One formal consultation meeting was held in 2019 on 8/8/20. Several informal consultation meetings occurred over the course of the year with one of Cornerstone's feeder pre-schools (Lalanga Mo'u). This resulted in Lalanga becoming part of the Lower North Island Christian Schools Kahui Ako as an official feeder pre-school for Cornerstone Christian School.

Our consultation with our Pasifika community allowed us to gain a unique perspective of how parents view the education their Pasifika children are receiving at Cornerstone Christian School, the successes and also areas where we could improve our practice as a school.

2019 was the first time our school has had a Tongan head boy (Paula Tuimana). Paula led our school admirably.





Achievement data for Years 1-6 | Measured in November 2019

Year 1-6 student achievement data

Summary

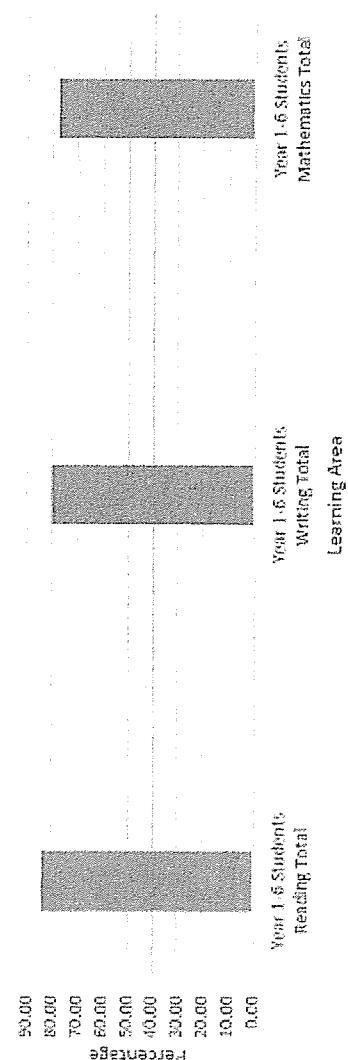
- Above 80% of year 1 to 6 students working at or beyond curriculum expectations in Reading (83%) and Writing (81%). 77% of students in year 1 to 6 working at or beyond expectations in Mathematics. Overall this data set is the one of the best we have seen in year 1 to 6 for five years. Yes, we are using a different measure compared to National Standards, however there is enough similarity with respect to use of OTJ's for us to be able to say that this is an excellent end of year performance.

• There is a drop in mathematics

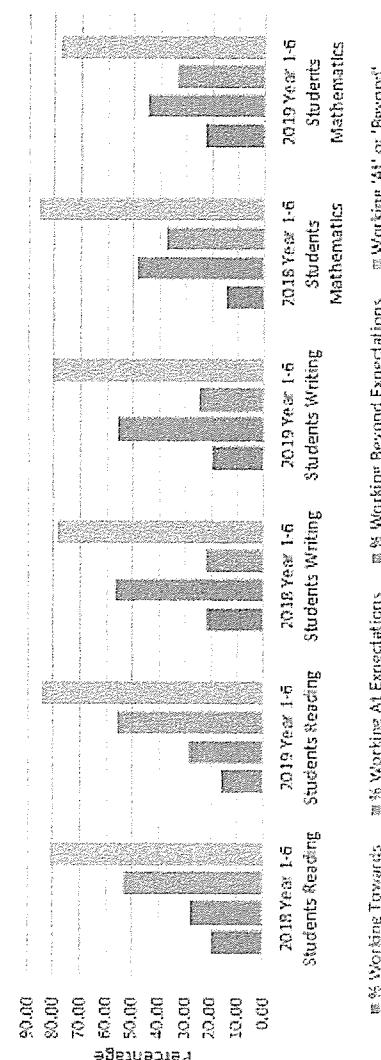
performance when comparing 2019 results (85%) to 2018 (77%). We are unsure why this has happened especially given mathematics has been a core area of Professional Development focus in 2020. This data set may reflect both negative and positive causes i.e. growing teacher familiarity with new mathematics teaching resources (Pearson) or better teacher understanding of the requirements of the curriculum at each year level and therefore higher teacher expectations.

- Significant improvements school-wide in Reading and Writing Achievement overall.

Reading, Writing and Mathematics % of students Working 'At' or 'Beyond'



Comparison of 2018 and 2019 Reading, Writing and Mathematics Data

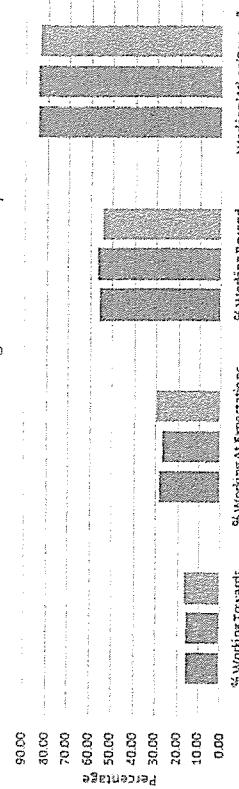


■ % Working At Expectations ■ % Working Beyond Expectations ■ % Working 'At' or 'Beyond'

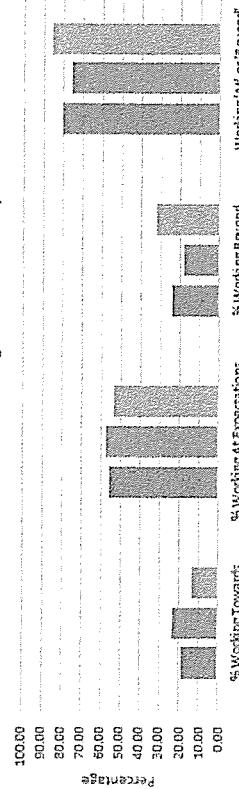
Year 1-6 student achievement data broken down by gender

- Significant disparity between girls and boys writing achievement – approx. 10% difference. This is of concern. In mathematics this disparity is reversed.

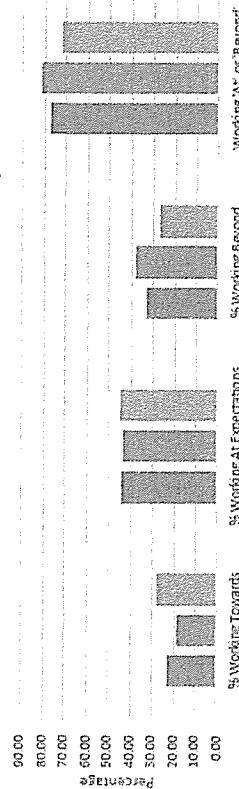
Year 1-6 End of Year Reading Achievement by Gender



Year 1-6 End of Year Writing Achievement by Gender



Year 1-6 Students Writing Total ■ Year 1-6 Students Writing - Male ■ Year 1-6 Students Writing - Female



■ Year 1-6 Students Mathematics Total ■ Year 1-6 Students Mathematics - Male ■ Year 1-6 Students Mathematics - Female

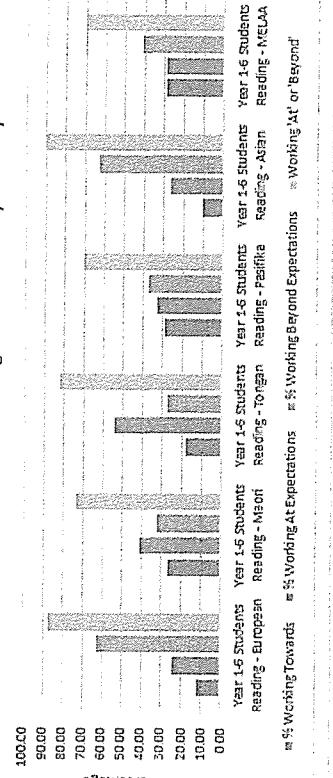


Year 1-6 student achievement data broken down by ethnicity

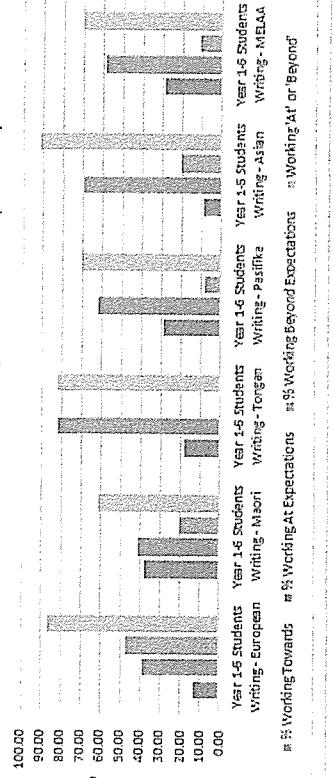
Summary

- Maori reading and writing achievement is lower than expected / preferred - worth targeting and tracking looking forward to 2020.
- Asian reading, writing and mathematics achievement is higher than school average.
- Improvements school-wide in Writing Achievement overall from 2018 to 2019. This is pleasing as this learning area has been a key focus for a number of years at Cornerstone.
- Tongan achievement in Reading is above the school average while Tongan Writing is below the school average in years 1 through 6. Overall the concerning gap between Tongan achievement and the rest of the school seen in 2015 through to 2018, has largely disappeared. Again, there could be two key reasons for this – one negative and one positive: firstly, our struggling Tongan cohort has now shifted through to year 7/8 and is therefore no longer included in this data set. Secondly, the intervention put in place at Lalanga mou (Tongan Pre-school) are starting to reap positive rewards i.e. Tongan students in year 1 through 6 are mostly achieving at or above expectations (with the exception of those Tongan students who are also receiving ESOL support). For the first time we are seeing Tongan students achieving higher than the school average in reading. This perhaps reflects the significant effort and resourcing we have invested in this cohort over past years.
- Asian achievement and Male achievement in mathematics is higher (82% and 81% achieving at or beyond respectively) compared to overall year 1 to 6 cohort.

Year 1-6, 2019 End of Year Reading Achievement by Ethnicity



Year 1-6, 2019 End of Year Writing Achievement by Ethnicity



Year 1-6, 2019 End of Year Mathematics Achievement by Ethnicity

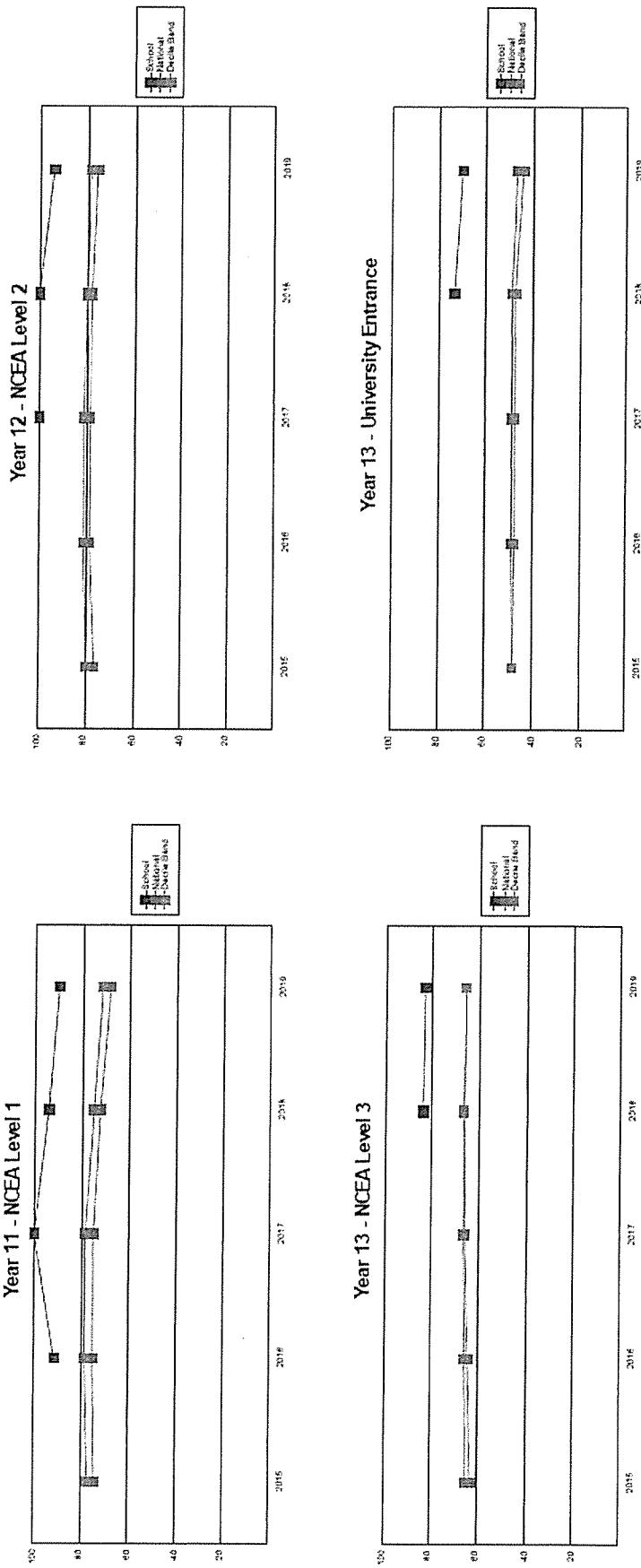


Achievement data for Years 7-13 | Measured in November 2019

Achievement in NCEA and UE: Cornerstone Christian School PR2 - Enrolment Based Cumulative Overall Results

Cornerstone Christian School

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	UE
2015	90.9	100.0	100.0	100.0	74.5	76.3	62.6	48.1	77.2	79.8	64.5	48.3
2016	90.9	100.0	100.0	100.0	75.3	78.4	64.2	48.8	78.1	81.5	65.2	47.8
2017	93.8	100.0	83.3	73.3	75.0	78.5	65.5	48.9	78.2	81.3	66.1	47.2
2018	90.0	94.1	82.6	69.6	72.4	77.6	66.1	48.9	75.2	80.1	66.3	47.2
2019	90.0	90.0	82.6	69.6	68.6	76.1	65.5	46.8	71.5	78.7	65.4	44.2



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Achievement in NCEA and UE: Cornerstone Christian School

PR2 • Enrollment Based Cumulative Results by Gender

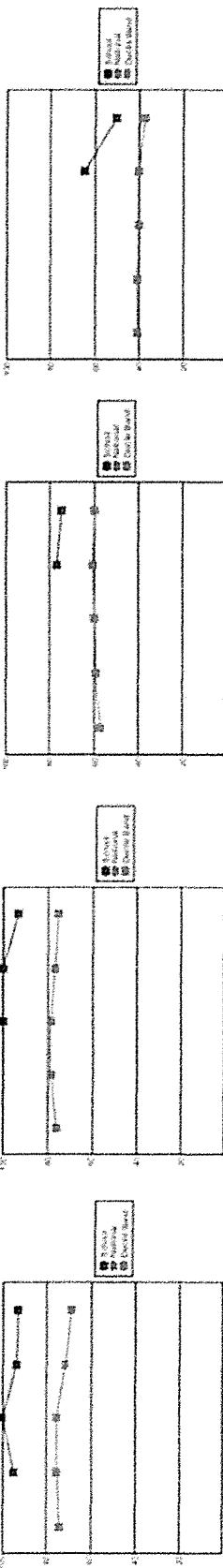
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Cornerstone Christian School										
Academic Year	Year 11 NCEA L1			Year 12 NCEA L2			Year 13 NCEA L3			National
	NCEA L1	NCEA L2	UE	NCEA L1	NCEA L2	UE	NCEA L1	NCEA L2	UE	
Male										
2015	94.7									73.8
2016	100.0	100.0								75.1
2017	93.8	100.0		76.5	64.7					75.1
2018	92.9	93.3		75.0	50.0					71.6
2019										68.7
Female										
2015	85.7									80.8
2016	100.0	100.0								81.3
2017	93.8	100.0		92.3	84.6					81.6
2018	87.5	94.7		90.9	90.9					79.2
2019										74.5

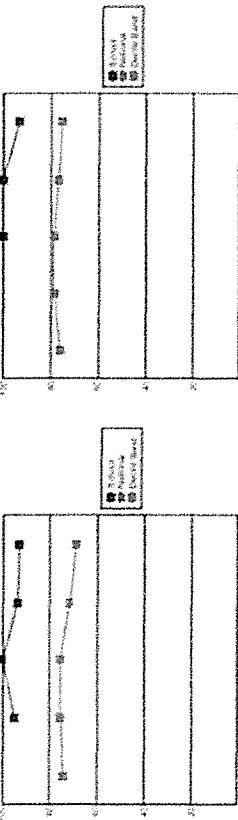
Female

2015 94.7
2016 100.0
2017 93.8
2018 92.9
20192015 85.7
2016 100.0
2017 93.8
2018 87.5
2019

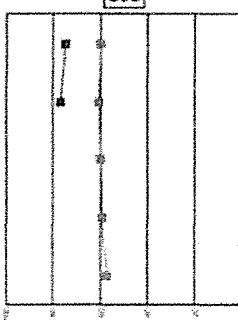
Year 11 NCEA Level 1 - Male



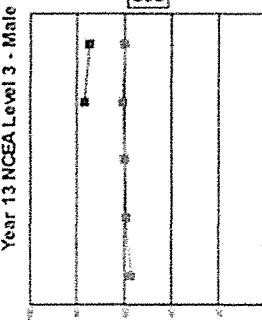
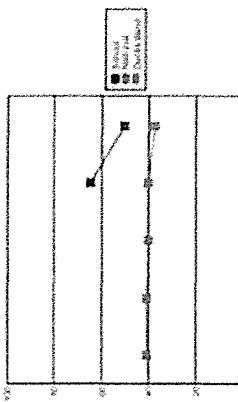
Year 12 NCEA Level 2 - Male



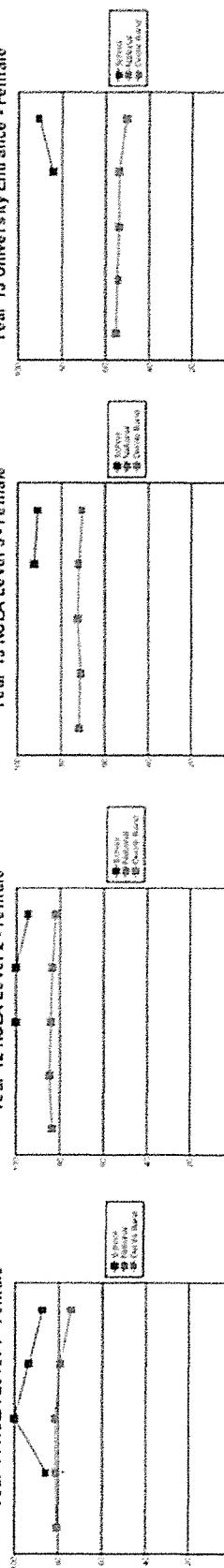
Year 13 NCEA Level 3 - Male



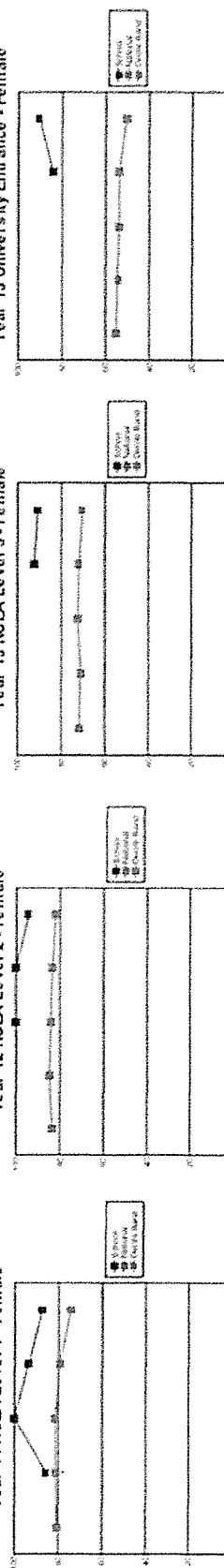
Year 13 University Entrance - Female



Year 11 NCEA Level 1 - Female



Year 12 NCEA Level 2 - Female



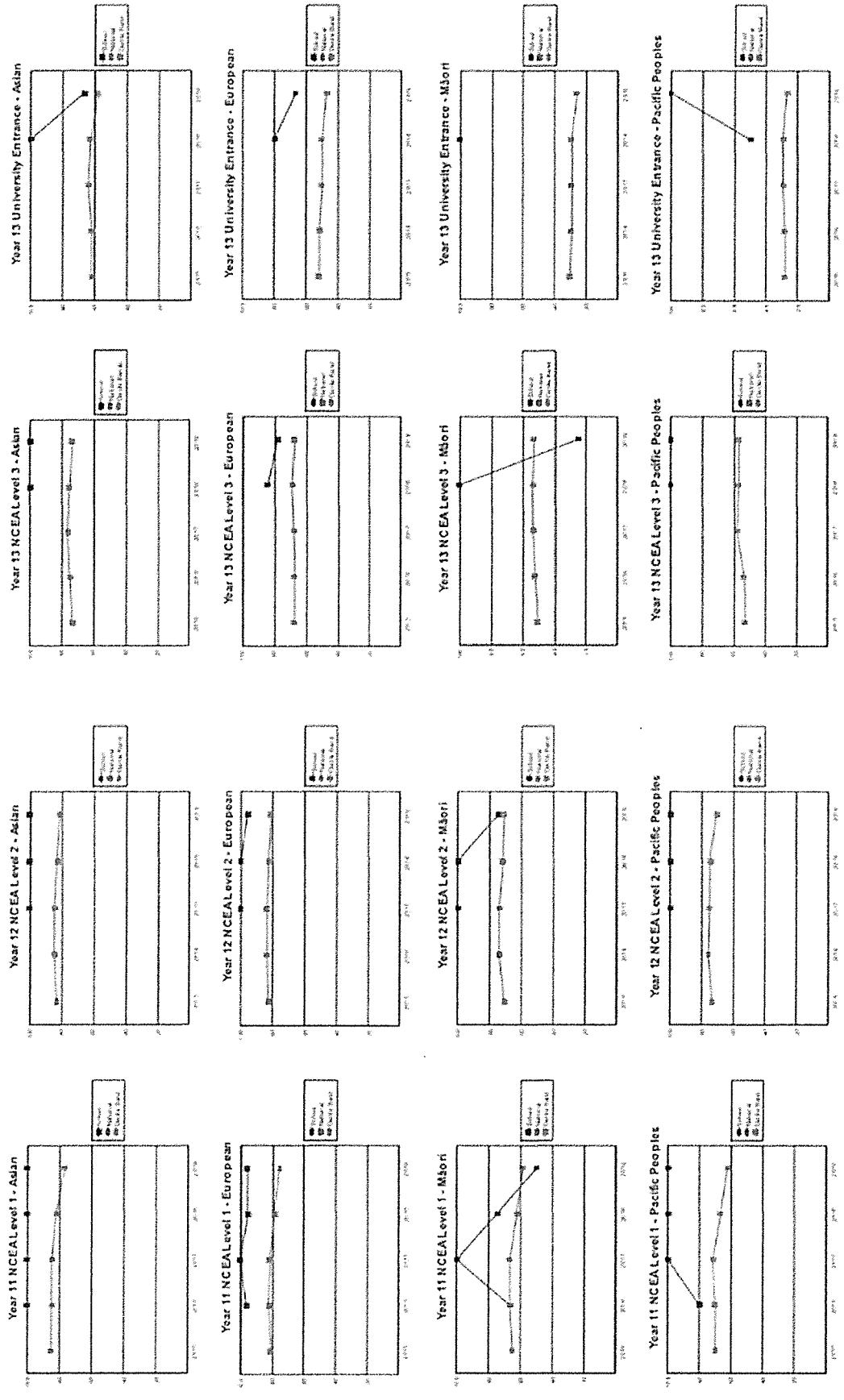
Achievement in NCEA and UE: Cornerstone Christian School

PR2 - Enrolment Based Cumulative Results by Ethnicity

Generated 15-Jan-2020

Cornerstone Christian School										National										Decile 4-7										
Academic Year	Year 11			Year 12			Year 13			Year 11			Year 12			Year 13			Year 11			Year 12			Year 13			UE		
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE			
Asian																														
2015	100.0			100.0																										
2016	100.0			100.0																										
2017	100.0			100.0																										
2018	100.0			100.0																										
2019	100.0			100.0																										
European																														
2015	96.3																													
2016	100.0																													
2017	100.0																													
2018	95.5			100.0																										
2019	95.8			95.5																										
Māori																														
2015	66.7																													
2016	100.0																													
2017	100.0																													
2018	75.0			100.0																										
2019	50.0			75.0																										
Middle Eastern/Latin American/African																														
2015																														
2016	50.0																													
2017																														
2018	100.0																													
2019																														
Other Ethnicity																														
2015																														
2016	80.0																													
2017	100.0																													
2018	100.0			100.0																										
2019	100.0			100.0																										
Pacific Peoples																														
2015																														
2016																														
2017	100.0																													
2018																														
2019	100.0			100.0																										

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Cornerstone Christian School

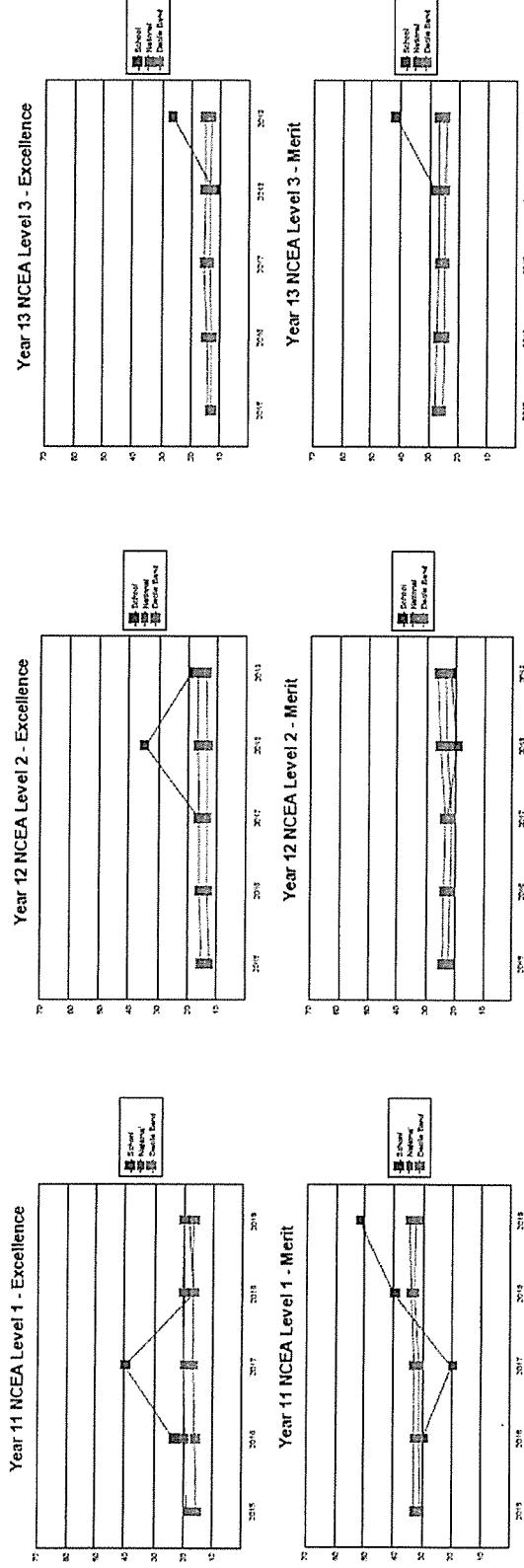


NCEA Certificate Endorsement: Cornerstone Christian School

PR4 - Cumulative Results by Percentage

Generated 27-Jan-2020

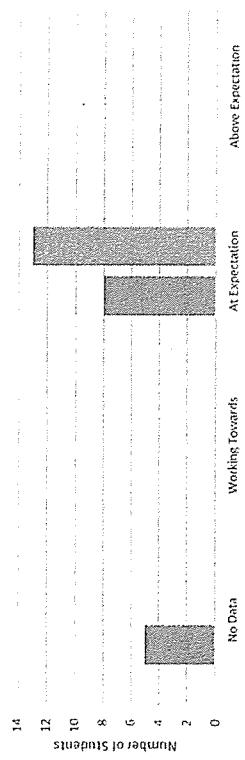
Academic Year	Cornerstone Christian School			National			Decile 4-7		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<u>Achieved with Excellence</u>									
2015	18.8	15.1	13.8	15.4	12.4	12.6			
2016	23.3	19.7	14.5	16.1	13.3	12.8			
2017	40.0	16.1	20.0	16.4	15.5	16.8	13.6	13.6	13.6
2018	16.7	34.6	12.0	20.5	16.5	15.0	16.6	13.2	13.2
2019	18.5	18.8	26.3	20.1	16.7	15.1	16.5	13.7	13.0
<u>Achieved with Merit</u>									
2015	32.8	24.2	27.7	30.8	22.2	25.4			
2016	30.0	32.8	23.7	27.2	21.5	24.5			
2017	20.0	22.6	33.0	23.5	31.3	24.4	21.2	21.2	24.4
2018	40.0	19.2	28.0	34.3	25.2	27.0	32.7	22.5	24.3
2019	51.9	21.9	42.1	34.8	25.9	27.0	32.1	23.2	24.3



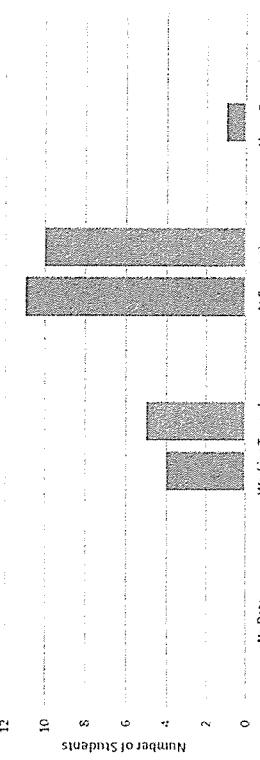
Primary target students

Our target students results in Aroha Team (year 1 and 2) are pleasing, however little or no progress is shown with our target students in Manahau (year 3 and 4) and Tumanako Team (year 5 and 6). The students appear to have kept track with the requirements of an increasing curriculum however are not showing the boost that should be shown when intensive instruction is given to a target group of students. Seven priority learners were represented in this year 1-6 target group. All seven of these students were Maori and only one of these students made academic gains such that they were considered to be at the appropriate curriculum level (in Reading) by the end of 2019. In 2020 it will be a key priority for us to look at our teacher inquiry process and the resulting interventions, and how we can make these more effective.

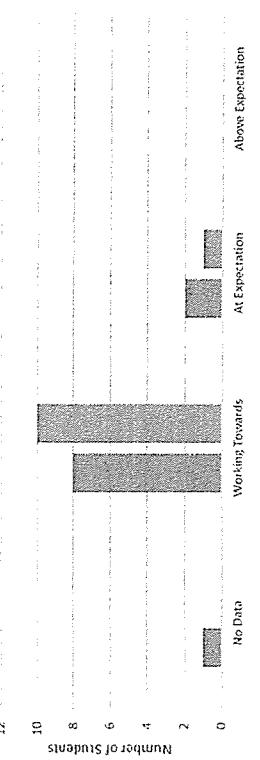
Aroha Team Target Students (Boy's Writing) End of Year Achievement 2018 compared to End of Year 2019



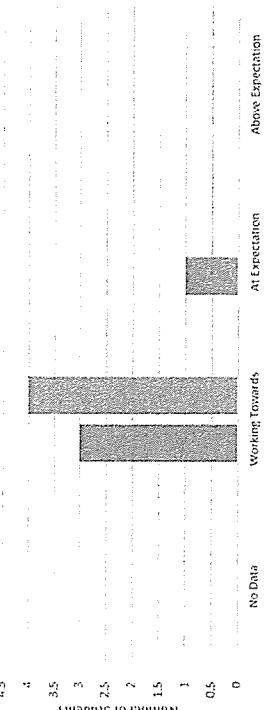
Manahau Team Target Students (Boy's Writing) End of Year Achievement 2018 compared to Mid Year 2019



Tumanako Team Target Students (Mathematics) End of Year Achievement 2018 compared to End of Year 2019



Room F1 Target Students (Reading Comprehension) End of Year Achievement 2018 compared to Enf of Year 2019



Secondary targets

Year 7 & 8 Numeracy EOY Final Outcome				
Annual Aim: Numeracy Year 7 & 8				
To increase the number of students achieving at or above the target Curriculum Level for Mathematics.				
Cohort Targets:				
Year 7: 85% of Year 7 students will be at or above Curriculum level 3A for numeracy by the EOY Year 8: 85% of Year 8 students will be at or above Curriculum level 4B for numeracy by the EOY				
Priority Learners who are At Risk of Not Achieving the Target Curriculum Level				
Year 7 <ul style="list-style-type: none"> Definition: A Year 7 student at risk of not achieving NZC 3A will mean any student who was judged to be below level 3B at the end of the previous year Baseline Data: Use OTJs from the end of the previous year. Year 8 <ul style="list-style-type: none"> Definition: A Year 8 student at risk of not achieving NZC 4B will mean any student who was judged to be below level 3A at the end of the previous year Baseline Data: Use OTJs from the end of the previous year. 				
Priority Learner Breakdown				
Year 7	1/2 = 50%	1/2 = 50%	1/4 = 25%	
Year 8	0/2 = 0%	0/3 now 0/2 = 0% [1 left]	4/6 = 67%	
Reporting on Targets & Outcomes				
Actions				
Target 1: 85% of Year 7 students will be at or above Curriculum level 3A for numeracy by the EOY for numeracy by the EOY	78% of Year 7 students were at or above Curriculum level 3A for numeracy by the EOY. Variance = 7% behind target.	Target was too optimistic given the number of learning needs.	In 2020, initiate targeted teaching in small groups to accelerate the students capable of reaching the target but have yet to do so. Revise the target for this cohort in 2020.	
			In 2020, initiate targeted teaching in small groups to accelerate the	

<p>Target 2: 85% of Year 8 students will be at or above Curriculum level 4B for numeracy by the EOY</p> <p>Action 1: Class Teachers are used to develop goals for students in these groups</p>	<p>79% of Year 7 students were at or above Curriculum level 3A for numeracy by the EOY. Variance = 6% behind target.</p> <p>Team Leader ran Yr7&8 meetings to discuss goal setting for students and student progress. Head of school provided a list of identified students for each teacher to focus on.</p>	<p>Target was too optimistic given the number of learning needs.</p> <p>Action completed</p>	<p>Students capable of reaching the target but have yet to do so.</p> <p>In 2020, a complete restructuring of the Y7&8 team and its programmes is taking place. More time and strategies will be used with students who are not keeping pace with annual targets. 3 new teachers are also being welcomed to the team.</p>
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Year 7 & 8 Literacy EOY Final Outcome

Annual Aim

- To increase the number of students achieving at or above the target curriculum level for Writing

Cohort Targets

Year 7: 85% of Year 7 students will be achieving at or above the target Curriculum level 3A for writing by the EOY

Year 8: 85% of Year 8 Students will be achieving at or above the target Curriculum level 4B for writing by the EOY

Priority Learners who are At Risk of Not Achieving the Target Curriculum Level

Year 7

- Definition: A Year 7 student at risk of not achieving NZC 3A will mean any student who was judged to be **below level 3B** at the end of the previous year
- Baseline Data: Use OTJs from the end of the previous year.

Year 8

- Definition: A Year 8 student at risk of not achieving NZC 4B will mean any student who was judged to be **below level 3A** at the end of the previous year
- Baseline Data: Use OTJs from the end of the previous year.

Priority Learner Breakdown	Māori	Pasifika	All others
Year 7	2/3 = 75%	2/3 = 75%	5/8 now 6/7 = 86% [1 student incorrectly placed]
Year 8	0/2 = 0%	0/2 = 0%	3/6 = 50%
Reporting on Targets & Actions	Outcomes	Reason for Variance	Next Steps
Target 1: 85% of Year 7 students will be achieving at or above the target Curriculum level 3A for writing by the EOY	85% of Year 7 students were achieving at or above the target Curriculum level 3A for writing by the EOY. No variance to target.	Target met.	Ensure 2020 Yr 9 teachers meet with the outgoing year 8 teachers to pass on the best practice advise for this cohort as they move to Yr 9.
Target 2: 85% of Year 8 Students will be achieving at or above the target Curriculum level 4B for writing by the EOY. Variance = 6% lower than target	79% of Year 8 Students were achieving at or above the target Curriculum level 4B for writing by the EOY. Variance = 6% lower than target	Target not met. Target was too optimistic given the number of learning needs.	In 2020, initiate targeted teaching in small groups to accelerate the students capable of reaching the target but have yet to do so.

<p>Curriculum level 4B for writing by the EOY</p> <p>Action 1: Class Teachers are used to develop goals for students in these groups</p>	<p>Team Leader ran Yr7&8 meetings to discuss goal setting for students and student progress.</p> <p>Head of school provided a list of identified students for each teacher to focus on.</p>	<p>Action completed</p>	<p>In 2020, a complete restructuring of the Y7&8 team and it's programmes is taking place. More time and strategies will be used with students who are not keeping pace with annual targets. 3 new teachers are also being welcomed to the team.</p>
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Year 9 & 10 Numeracy EOY Final Outcome				
Annual Aim: Numeracy Year 9 & 10				
Targets:		1. To increase the number of students achieving at or above the target curriculum level for Mathematics		
Year 9: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for numeracy by the EOY Year 10: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for numeracy by the EOY				
Priority Learners who are At Risk of Not Achieving the Target Curriculum Level				
Year 9		1. Definition: A Year 9 student at risk of not achieving NZC 4A will mean any student who was judged to be below level 4B at the end of the previous year 2. Baseline Data: Use OTJs from the end of the previous year.		
Year 10		1. Definition: A Year 10 student at risk of not achieving NZC 5P will mean any student who was judged to be below level 4A at the end of the previous year 2. Baseline Data: Use OTJs from the end of the previous year.		
Priority Learner Breakdown				
Year 9		Māori		
Year 10		0		
		0/2 = 0%		
Reporting on Targets & Actions				
Outcomes		Reason for Variance		
Target 1: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for numeracy by the EOY. Target exceeded by 1%.		86% of Year 9 students were achieving at or above the target Curriculum level 4A for numeracy by the EOY. Target exceeded by 1%.		
Target 2: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for numeracy by the EOY.		87% of Year 10 students were achieving at or above the target Curriculum level 5P for numeracy by the EOY. Target exceeded by 2%.		
Action 1: Class Teachers are used to develop goals for students in these groups		No variance to target Coaches monitored the data suggested		
Priority Learner Breakdown				
Year 9		Māori		
Year 10		0		
		0/2 = 0%		
Reporting on Targets & Actions				
Outcomes		Reason for Variance		
Target 1: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for numeracy by the EOY. Target exceeded by 1%.		Target met		
Target 2: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for numeracy by the EOY.		Target met		
Action 1: Class Teachers are used to develop goals for students in these groups		No variance to target Coaches monitored the data suggested		
Priority Learner Breakdown				
Year 9		Māori		
Year 10		0		
		0/2 = 0%		
Reporting on Targets & Actions				
Outcomes		Reason for Variance		
Target 1: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for numeracy by the EOY. Target exceeded by 1%.		Target met		
Target 2: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for numeracy by the EOY.		Target met		
Action 1: Class Teachers are used to develop goals for students in these groups		No variance to target Coaches monitored the data suggested		

Year 9 & 10 Literacy EOY Final Outcome

Annual Aim: Literacy Year 9 & 10

- To increase the number of students achieving at or above the target curriculum level for Writing

Targets

Year 9: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for writing by the EOY

Year 10: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for writing by the EOY

Priority Learners who are At Risk of Not Achieving the Target Curriculum Level

Year 9

- Definition: A Year 9 student at risk of not achieving NZC 4A will mean any student who was judged to be **below level 4B** at the end of the previous year
- Baseline Data: Use OTJs from the end of the previous year.

Year 10

- Definition: A Year 10 student at risk of not achieving NZC 5P will mean any student who was judged to be **below level 4A** at the end of the previous year
- Baseline Data: Use OTJs from the end of the previous year.

Priority Learner Breakdown	Māori	Pasifika	All others
Year 9	0	0/2 = 0%	1/3 = 33%
Year 10	0/1 = 0%	0	4/5 = 80%
Reporting on Targets & Actions	Outcomes	Reason for Variance	Next Steps
Target 1: 85% of Year 9 students will be achieving at or above the target Curriculum level 4A for writing by the EOY	82% of Year 9 students were achieving at or above the target Curriculum level 4A for writing by the EOY. 3% variance to target	Target not met.	Curriculum group to investigate whether we need to look at an acceleration programme in year 9 and make recommendations.
Target 2: 85% of Year 10 students will be achieving at or above the target Curriculum level 5P for writing by the EOY	83% of Year 10 students were achieving at or above the target Curriculum level 5P for writing by the EOY. 2% variance to target.	Target not met.	Curriculum group to investigate whether we need to look at an acceleration programme in year 10 and make recommendations.
Action 1: Class Teachers	Coaches monitored the data suggested	No variance to target	Continue with similar target and strategies in 2020
are used to develop goals for students in these groups			

NCEA Level 1 EOY Final Outcome

Annual Aim: Level 1 NCEA:

1. Identify [and improve the outcomes] of students who show clear signs of being at risk of not achieving **Level 1**
2. Identify [and improve the outcomes] of students who have the potential to achieve Merit & Excellence endorsements at Level 1

2019 NCEA Cohort Targets:

1. 100% of Year 11 students entered and eligible for NCEA Level 1 will achieve L1 literacy and numeracy.
2. 85% of Year 11 students entered and eligible for NCEA Level 1 will gain the qualification.
3. 55% of Year 11 students who gain NCEA Level 1 will gain the qualification with a Merit or Excellence endorsement

Priority Learners who are At Risk of Not Achieving NCEA L 1

1. Definition: A Year 11 student at risk of not achieving L1 is anyone who was **below** curriculum level 5p [using OTJs] at the end of Year 10
2. Baseline Data: Year 10 OTJ Data from Term 4 of the previous year

Priority Learner Breakdown	Māori	Pasifika	All Others
Numeracy	0	0	5/5 100% achieved Numeracy
Literacy	0	0	1/1 100% achieved Literacy
Reporting on Targets & Actions	Outcomes	Reason for Variance	Next Steps
Target 1: 100% of Year 11 students entered and eligible for NCEA Level 1 will achieve L1 literacy and numeracy.	100% of students entered and eligible for NCEA Level 1 achieved L1 literacy and numeracy. Variance: 3 Y11 students were not eligible for NCEA L1 as they were enrolled in SPEC, an alternate programme at L1. However, these students did achieve the alternate L1 qualification in lieu of NCEA L1.	Target met	Continue with similar target and strategies in 2020
Target 2: 85% of Year 11 students entered and eligible for NCEA Level 1 will gain the qualification.	90% of Year 11 students gained the qualification. Variance: The only students from the cohort not to achieve L1 were those entered in SPEC. Therefore 100% of those entered and eligible for NCEA L1 gained the qualification.	Target exceeded	Continue with similar target and strategies in 2020

NCEA Level 2 EOY Final Outcome

Annual Aim: Level 2 NCEA:

1. Identify and improve the outcomes of Year 12 students at risk of not achieving their level 2 certificate
2. Identify and improve the outcomes of students who have the potential to achieve Merit & Excellence endorsements at Level 2

2019 NCEA Cohort Targets:

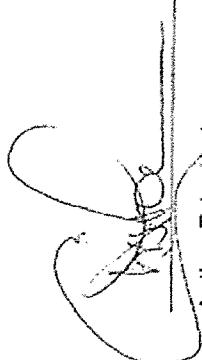
1. 85% of Year 12 students eligible for NCEA Level 2 will gain the qualification.
2. 55% of Year 12 students who gain NCEA Level 2 will gain the qualification with a Merit or Excellence endorsement.

Priority Learners who are At Risk of Not Achieving NCEA L2

- Definition: A Year 12 student at risk at level 2 will mean any Year 12 student who achieved less than **85 credits** [at L1] by the start of 2019
- Baseline Data: 2018 NCEA data.

Priority Learner Breakdown	Māori	Pasifika	All Other
Year 12 at risk for level 2 in 2019 (target 1)	2/3 = 66.7% [1/3 was a supported learning student]	0	4/5 = 80% [1/5 was a supported learning student, not entered & eligible for NCEA L2]
Reporting on Targets & Actions	Outcomes	Reason for Variance	Next Steps
Target 1: 85% of Year 12 students eligible for NCEA Level 2 will gain the qualification.	<p>94.1% of all Year 12 students gained the qualification. This outcome is 5.9% lower than last year.</p> <p>Target 2: 55% of Year 12 students who gain NCEA Level 2 will gain the qualification with a Merit or Excellence endorsement</p>	<p>Target exceeded: The students who did not gain L2 were 2 supported learning students. 1 was entered and eligible for NCEA L2, 1 was not.</p> <p>Target not met. In 2018, 56.7% of this cohort gained a M or E L1 qualification. Whilst we could expect less to achieve M or E at L2, more than 10% variance has been noted. Therefore it would appear that this cohort underperformed when measured against their potential.</p> <p>Coaches noted their struggle to motivate Y12 students who were “preloaded” with L2 credits before the start of the 2019 academic year.</p>	<p>Continue with similar target and strategies in 2020</p> <p>Introduce two new courses in 2020 [First Responders, and Logistics]. This will continue to improve choice for students and further meet the learning needs emerging in the High School.</p> <p>Task the Curriculum Group with investigating the issues and then make recommendations to the D.P.</p>
Action 1: LIFE LAB coaches are used to develop NQF goals for students in Target 1	<p>Coaches monitored the data suggested</p>		Decision made in 2019 not to preload 2019 Y11 students with L2 credits to see if that reduces to issue in 2020.

NCEA Level 3 EOY Final Outcome				
Annual Aim: Level 3 NCEA				
1. Identify and improve the outcomes of Year 13 students at risk of not achieving their level 3 certificate 2. Identify and improve the outcomes of students who have the potential to achieve Merit & Excellence endorsements at Level 3				
2019 NCEA Cohort Targets:				
1. 85% of Year 13 students eligible for NCEA level 3 will gain the qualification. 2. 45% of Year 13 students who gain NCEA Level 3 will gain the qualification with a Merit or Excellence endorsement				
Priority Learners who are At Risk of Not Achieving NCEA L3				
<ul style="list-style-type: none"> - Definition: A Year 13 student at risk at level 3 will mean any Year 13 student who achieved less than 85 credits combined [at L2&3] by the start of 2019 - Baseline Data: 2018 NCEA data. 				
Priority Learner Breakdown	Māori	Pasifika	All Other	
Level 3 [target 1]	4 – 3 = 1, 1/1 or 100% have met target. 3 target group members left school	0	5 - 1 = 4, 4/4 or 100% have met target 1 target group member left school	
Reporting on Targets & Actions	Outcomes	Reason for Variance	Next Steps	
Target 1: 85% of Year 13 students eligible for NCEA level 3 will gain the qualification.	82.6% of all Year 13 students eligible for NCEA level 3 will gain the qualification. Whilst this outcome appears lower than target, all students who did not get their L3 qualification were leavers from earlier in the year. 100% of those that remained to the end of the academic year gained their L3 qualification.	Target exceeded	Continue with similar target and strategies in 2020	
Target 2: 45% of Year 13 students who gain NCEA Level 3 will gain the qualification with a Merit or Excellence endorsement	68.4% of Year 13 students who gained their NCEA Level 3 gained the qualification with a Merit or Excellence endorsement.	Target exceeded	Continue with similar target and strategies in 2020	
Action 1: LIFE LAB coaches are used to develop NQF goals for students in Target 1	Coaches monitored the data suggested	No evidence of variance to target	Continue with similar target and strategies in 2020	



SIGNED:

Acting Principal

26/2/2020.

Date



Board Chairperson

26 FEBRUARY 2020

Date

