

RAPHAEL HOUSE RUDOLF STEINER SCHOOL



2013 Annual Report and Financial Statements

School Number : 133

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RAPHAEL HOUSE MISSION STATEMENT

To help each and every student progress towards becoming a free, responsible and caring individual able to impart purpose and direction in his or her own life and as a citizen able to contribute in manifold as well as unique ways to human society.

“In thinking, clarity;

In feeling, warmth of heart;

In willing, thoughtfulness.”

Rudolf Steiner (1861-1925)



RAPHAEL HOUSE
RUDOLF STEINER SCHOOL

**ANNUAL REPORT FROM THE PRINCIPAL
FOR THE YEAR ENDED 31 DECEMBER 2013**

**ANALYSIS OF VARIANCE FOR THE PERIOD:
1 JANUARY – 31 DECEMBER 2013**

**RAPHAEL HOUSE RUDOLF STEINER SCHOOL YEAR
2013**

2013 Year End Report against Annual Target and Objectives Lower School

Area	Objective	Indicators	Report Date: December 2013
Numeracy	<p>Target <u>Target group:</u> Children of class 4 2013, based on data collected Term 4 2012. Those children with an add/sub strategy stage (NumPa) of 4 or below.</p> <p><u>Target:</u> At least 60% of the target group will have progressed at least 1 strategy stage when reassessed in Term 4 2013.</p> <p>Objective To initiate an extension math group to meet the needs of advanced math learners in classes 5 and 6.</p>	<ul style="list-style-type: none"> Learning Support outside of the classroom is offered to the target group in a mixture of group and individual settings The class teacher is offered support to meet the needs of these learners within the classroom setting The target group is identified using teacher knowledge and assessment data Weekly extension sessions are planned for and taught throughout the year. 	<p>The target group included 18 students. Of those students 15 reached the target (2 did not reach the target and one was unable to be assessed). This gave an achievement level of 83%.</p> <p>The idea of some team planning and execution was a good one, however at times it was hard for the teachers to meet and plan ahead.</p> <p>The same team approach to planning and teaching is being put in place for this year's annual maths goal with the teachers working together right from the start of the year.</p> <p>A programme was initiated at the beginning of the year, taken by Ellie Boyd. A select group of extension students were chosen from Class 5 and 6 for these lessons. Unfortunately students were taught material that was yet to be introduced for the age level. With the discovery that there would be restrictions to the types of maths areas that could be taught, Ellie became unwilling to take this group. A meeting was set up to try and find resources to help without introducing material too early. It was decided that there were many areas that could be taught and that there was resources to help however Ellie remained unwilling. I found a contact to an outside maths teacher who could be approached to fill this gap but when it came to an employment matter it never eventuated. The group stopped being taught in Term 2.</p> <p>This goal is being reset for 2014 and teachers are currently being sought from the high school.</p>
Music	<p>Objective To implement a strings (violin and cello) programme in Class 3.</p>	<ul style="list-style-type: none"> A twice weekly session throughout term 2 is planned for and taught Appropriate instruments are sourced and available to the students Specialists are organised to support the sessions where appropriate 	<p>See report below</p>

Area	Objective	Indicators	Report Date: December 2013
Outdoor Classroom	<p>Objective To implement a weekly outdoor classroom session in Terms 1 and 4.</p>	<ul style="list-style-type: none"> • A variety of outdoor classroom activities are organised and run by the LS teachers and other experience staff where appropriate • Children get to experience 2-3 different activities throughout the year • Parents are sought to support the sessions where appropriate • PD is given to support the development of teacher's knowledge in this curriculum area 	<p>The outdoor classroom has taken place during term one and in many respect been a great success. Having the in-service days being linked into this curriculum area made it much more manageable to get the programme up and running. Both Kryz and Emily Fawcett were inspiring speakers with a wonderful depth of knowledge in the area.</p> <p>The children were engaged in a range of activities and the weather was phenomenal. Coming up with a suitable mixture of activities to meet the range of needs is an area for reflection. Each group undertook 2 activities throughout the term. Alice Peachey took a flax weaving group and Jaymie Earl a felting group as volunteers. I invited the Friday Gardening Group to consider supporting the venture, but they felt it was too big a commitment for them to make.</p> <p>It became obvious very quickly how important it was to have an extra, back up teacher, as every week of the term there was at least one person away who needed covering.</p> <p>In term 4 we have had a 4 week outdoor classroom programme. It is again great to see the children's enthusiasm and see them interacting with a range of teachers in different groupings. Some of the new activities included: trail blazing, bivouac building, hangi preparation and basket weaving.</p>

2013 Year End Report against Annual Target and Objectives Upper School

Annual Target

Area	Objective	Indicators	Report Date December 2013
Achieve an improvement in PAT Mathematics results between Class 8 2012 and Class 9 2013	<ul style="list-style-type: none"> Carry out analysis of Class 8 2011 and Class 9 2012 PAT Mathematics results to identify possible skill areas that require more attention Analyze Class 8 2012 results to identify skill areas requiring focused attention over 2013 Analyse Class 9 end of Year PAT results to determine whether improvement in identified skill areas has been achieved and report on comparison with Class 2012 end of year results 	<ul style="list-style-type: none"> A 10 percent improvement in overall class test results is achieved 	<ul style="list-style-type: none"> Analysis of 2013 end of year results yet to be completed
Implement the new NZQA approved Steiner School Certificate at Levels 1& 2	<ul style="list-style-type: none"> Teachers assess and submit work for internal moderation in accordance with the Assessment and Internal Moderation Plans. The SSC Coordinator ensures work is internally moderated with teachers receiving the appropriate feedback to improve their assessment practice. SSC Coordinator submits assessment material to the National Moderator in accordance with the External Moderation Plan. SSC Coordinator ensures teachers are given feedback with respect to External Moderation Reports 	<ul style="list-style-type: none"> Assessment and internal moderation dates are met by teachers Assessment modifications required by internal moderation reduce over the course of the year External moderation dates are met by SSC Coordinator National Moderation Reports shows submission dates and standards are met Student exemplars and moderated assessments are filed 	<ul style="list-style-type: none"> Assessment dates were met by teachers. Some internal moderation dates were not met, largely due to high teacher workloads relating to first year implementation. Assessment modifications required by internal moderators have continued to reduce as teachers gain more experience with the qualification 35 out of 39 external moderation dates were met (aiming to better this in 2014) Moderated assessments have been filed. It was found that e-filing of student exemplars can take considerable time (depending on the subject) and more administrative support will be needed in 2014 to facilitate this process

Area	Objective	Indicators	Report Date December 2013
Parents and students in Classes 10 & 11 are informed about and understand the structure and operation of the NZQA approved SSC	<ul style="list-style-type: none"> Student Handbook is given to parents and students Structure and operation of new SSC is presented to students in class sponsor lessons and to parents in Class parent meetings, early Term1 – with updates throughout the year Class 10 & 11 are surveyed towards the end of the year to inform future planning 	<ul style="list-style-type: none"> Students and parents receive handbooks Presentations are made to students in class sponsor lessons and at parent meetings throughout the year Results of Class surveys are analysed and used to inform planning for 2013 	<ul style="list-style-type: none"> Students and parents received handbooks Presentations were made at Class 10-12 parent meetings on structure and operation of the SSC throughout the year Students in Classes 10-12 were informed in sponsor lessons Survey was undertaken by the Federation's Qualification Committee. Raphael House has yet to receive the survey results
Develop an Upper School Outdoor Classroom curriculum <i>Note: The school's Outdoor Classroom Coordinator, Phillip Robinson, was granted a Royal Society Study Award during the year and was away from school for Terms 3 and 4. Some of the 2013 goals were not able to be met for this reason.</i>	<ul style="list-style-type: none"> Research information from other schools and report to Upper School faculty Upper School faculty discussion, including rationale for outdoor classroom education and integration with other curriculum areas (eg 'rough science') Produce document 	<ul style="list-style-type: none"> Report of collated information presented to US faculty in Term 1 US faculty discussions take place in Term 1 & 2 Cluster group (NZ Steiner Schools etc) formed/meets Upper & Lower School meet to share and integrate curriculum & plans Curriculum document completed by year end 5 year plan in place for curriculum development and implementation by year end Review Job description of Outdoor Classroom Coordinator at year end 	<ul style="list-style-type: none"> Report collated in Term 2 and given to BOT Curriculum Sub-Committee. Short presentation to US faculty – further discussion will take place in 2014 Cluster group yet to be formed/meet Upper & Lower school yet to meet re integration of curriculum Draft 10 year implementation plan completed by Phillip Robinson in Term 4 Job Description of Outdoor Classroom Coordinator yet to be reviewed
Begin to establish an Outdoor Classroom facility, equipment and resources	<ul style="list-style-type: none"> Submit Outdoor Classroom vision/criteria for inclusion in the School's Conceptual Property Plan development work in Term 1 2013 Begin establishment of outdoor classroom facility in line with conceptual property plan and curriculum needs Equipment (eg forge, pole lathes, shaving horses) built or acquired progressively over year 	<ul style="list-style-type: none"> Plan of structure of outdoor classroom drawn up Building initiated Students assist with building where possible Some equipment acquired as budget allows 	<ul style="list-style-type: none"> Outdoor classroom area behind Petone West planned and platforms constructed over summer break Construction of initial structures (shelters) was completed for start of 2014 Students will assist with further construction over 2014 New equipment yet to be acquired

Raphael House Qualification Results for 2013

Qualifications Offered

As of January 2013 Class 10, 11 and 12 all took part in the International Steiner School Certificate (ISSC). This followed on from 2012, when only Class 12 formally took part in the certificate, although Classes 10 and 11 followed the same programmes as a "test run."

Class	Qual Level	Not Achieved	Achieved	Achieved Highly Commended	Achieved with Distinction	Total students achieved per level	Total no. students entered per level
Class 10	Level 1	1	5	5	3	93%	14
	% of total L1	7%	36%	36%	21%		
Class 11	Level 2	2	6	12	6	92%	26
	% of total L2	8%	23%	46%	23%		
Class 12	Level 3	1	0	5	3	89%	9
	% of total L3	11%	0%	56%	33%		
Totals across 3 levels		<u>4</u>	<u>11</u>	<u>22</u>	<u>12</u>		<u>49</u>
Totals as %		8%	22%	45%	24%		
<p>NA* - This category includes students who were present for the school year but failed to gain enough points. It does not include students away on exchange or those with chronic/severe health conditions. ie - those whom we would <u>not</u> expect to pass.</p> <p>All data above (including total students entered) is calculated excluding the students identified above.</p>							

Comments on 2013 results

This commentary excludes those students identified above as Not Achieving because of external factors (exchange or chronic illness).

Overall, approximately 90% of students achieved the qualifications offered at each level.

ISSC Level 3 (Class 12)

89% of students achieved at Highly Commended or With Distinction, which suggests that quality teaching and learning is taking place.

Only one of the students in Class 12 did not achieve the Level 3 International Steiner School Certificate. This student was not expected to gain the certificate, and was working on an Individualised Education Programme (IEP) to gain some of the points only.

ISSC Level 2 (Class 11)

69% of students achieved at Highly Commended or With Distinction.

Two of the 26 students in the class did not achieve the Certificate. Both students have struggled academically throughout their high school career and it was expected that they may not gain their certificates. Both have opted to return to Class 12 with a view to gaining the outstanding points and achieve the Level 2 qualification. (Note that one of these students plans to leave mid-year, while the other is working towards his Level 3 certificate this year at the same time as finishing his Level 2 certificate.)

ISSC Level 1 (Class 10)

57% of students achieved at Highly Commended or With Distinction.

36% of students gained the Certificate at the Achieved Level.

One student did not achieve Level 1 and is working on completing this qualification while also completing Level 2.

2012 Qualification Results

Class	Qualification	Achieved	Achieved Highly Commended	Achieved with Distinction	Total Achieved	Not Achieved
Class 10	SSC Level 3	5	9	2	16	1
Class 11	RHC Level 2	2	6	3	11	2
Class 12	RHC Level 1	9	7	2	18	1
Totals		16	22	7	45	4
Percentages		33%	45%	14%	92%	8%

Comparison of 2013 with 2012 Results

As with 2012 results, approximately 90% of the students entered for their respective ISSC level achieved that certificate level.

- The percentage of students who gained Not Achieved has remained the same at 8%.
- The percentage of students who gained Achieved has dropped from 33% to 22%.
- The percentage of students who gained Achieved Highly Commended has remained the same at 45%.
- The percentage of students who gained Achieved with Distinction has increased from 14% to 24%.

These figures suggest that the assessment results have improved over the past year, particularly at the upper achievement level. This is probably as a result of increasing teacher confidence with designing assessments and making assessment decisions, as well as increased student understanding of the requirements of standards-based assessments. The external moderator for ISSC has placed Raphael House at 87% agreement with assessment decisions in the SSC National External Moderation Report published at the end of 2013, which further supports the claim above that teachers are making better assessment decisions.

Summary

In summary, the overall qualification results are very pleasing, with an average of 92% of students achieving the qualification level offered, 45% achieving at Highly Commended and 24% with Distinction.

It is difficult to examine trends in more detail and it will be necessary to wait until we have more data accumulated to be able to draw broader conclusions. It is currently difficult to compare our results across the years as (a) there is only a small amount of data available (ie – 2012-2013 only) and (b) Raphael House has small classes and averages can become damaging if not interpreted with care.

It may also be fruitful to compare our results with NCEA national academic qualification trends in the future.

2013 Year End Report against Annual Target and Objectives Kindergarten

Area	Objective	Indicators	Report Date December 2013
<p>Implement the new plans for the garden that were drawn up in 2012</p> <p><i>2013 Goal: Continue developing outdoor play area and experiences to ensure they meet the needs of the developing child and differentiated learners (Outdoor Playground and Shed Projects).</i></p>	<p>New teaching team to work in partnership with Brett who has contributed along with the 2012 team to set the plans.</p> <ol style="list-style-type: none"> 1. Get quotes 2. Set a timeframe for work outside of Kindergarten hours / term 3. Set a timeline for finishing. 	<p>Children will:</p> <ul style="list-style-type: none"> • Have access to areas of play that enhance and support curriculum experiences • Experience a safe storage area • Experience more varied and challenging gross motor activity. • Experience climbing, balancing, crawling and jumping • Equipment for new plans (as presented) 	<ul style="list-style-type: none"> • Work still going ahead to further improve the play area and support Kindergarten curriculum. • Storage and physical space has been attended to but use of external play area still essential. • Trust still to support these plans and give positive intention to implement ideas.
<p><u>Future Pathway for Kindergarten</u></p> <ol style="list-style-type: none"> 1. Review the rhythm of the day for teachers inclusive of teaching time, administration, non-contact time blocks, child contact hours, breaks in order to fully support staff and children. 	<p>Raphael House Rudolf Steiner School Board and Rudolf Steiner School Trust to look at a possible review of the workings of the Kindergarten. (Refer to 20 November 2012 letter from Board and Trust.)</p>	<ul style="list-style-type: none"> • Completed review of Kindergarten operation and welfare. • Quality non-contact hours. • Quality contact time with children • Administration tasks delegated appropriately to an administrator • Staff retention improved. 	<ul style="list-style-type: none"> • Daily break for teachers, we are reviewing to make it more sustainable (entitled to an hour currently getting a maximum of 20 minutes.) • Our transition term for Sun Children was excellent this year, we offered varied and fun activities and there was a sense of real cohesion created for the new class 1 group. We had two shared lunches and afternoons together with class 11 students to help create a bond prior to their walk up the zig-zag to class 1 • From term four we had our 0.6 teacher holding the class for whole days, giving each teacher a whole day for administration, this worked much better for all teachers.

Area	Objective	Indicators	Report Date December 2013
<p>2. To explore the viability of engaging a Kindergarten Administrator. As part of this look at funding streams for early years – look closely at our age range of children as we are not attracting maximum early years funding to run an early years centre. (3, 4, 5 and 6 year old balance. Possible 5 classes.)</p> <p>3. Review staffing with possible long term vision of team coaching, ie two teachers per class. No assistants. Look at attracting early years funding to support this as Thorndon does.</p>			<ul style="list-style-type: none"> The support and mentoring from Jill and Hella was very much needed which supported and enhanced our teaching practice. We each received positive feedback from both our appraisals and from Marjory's visit from the federation. Trust to assist us in early years funding.
Look at assessment and progress documentation for children.	<ul style="list-style-type: none"> Attend a course recommended by Ministry of Education Report – 6 November 2012. (Ministry of Education wanted to see 'next steps' for each child recorded.) Look at other Steiner early years settings to see what they do. Discuss as a team what 	<ul style="list-style-type: none"> Appropriate information that is shared with parents. 	<ul style="list-style-type: none"> Parent communication has been very good and much improved this year (newsletters, emails, learning stories, craft evenings (to foster a sense of community), successful enrolment evening & teacher/parent evenings) we have created an open door feeling between home and Kindergarten. Refined planning templates.

Area	Objective	Indicators	Report Date December 2013
	is appropriate within a Steiner setting combined with what is required by Ministry of Education.		<ul style="list-style-type: none"> Streamlined formats to learning stories and assessment (continuing to meet the needs of the Ministry in terms of our documentation/evidence of assessment and evaluation with clear links to learning experiences).

2013 String Programme Review

In Class 3, children are starting a new journey exploring themselves emotionally. This is why Steiner recommended playing a string instrument at this age, because of the link to the heart.

This review outlines successes and issues from this year's programme, and outlines steps that need to be taken to plan for 2014.

Successes	Issues
<p>Everyone agrees that the 2013 Class 3 string programme was a great success! Here are some of the highlights:</p> <ul style="list-style-type: none"> • The standard of the end of term concert far exceeded everyone's expectations • New community connections were made through concerts and fundraising • 21 out of 24 children are continuing with lessons after the completion of the programme • The experience and skill of Alison was critical to the success of the programme. 	<p>As with any new programme, there were a couple of issues to iron out, including:</p> <ul style="list-style-type: none"> • Clashes with swimming meant lessons were missed or had to be rescheduled • Tuition costs were met solely by parents – fundraising covered some but it is expected that parents will need to contribute approximately \$70 per child • The room used for lessons (above Petone West) was a long way from the classroom and students needed to leave early for lessons to get there on time.
Planning for 2014	
<p>When the 2013 string programme was agreed and planned, it was to be the inaugural year. To build on the success of 2013 and ensure the future of the string programme, the following steps need to be taken:</p> <ul style="list-style-type: none"> • Tuition costs to be included in the School budget – if the School values the programme and what it offers Class 3 children, it needs to set aside provisions to ensure it continues to run and is not undermined by scraping together contributions from parents etc. • Increase instrument rental costs from \$10 to \$50 – the initial cost was based on one term's use and children have tended to keep the instruments for a full year. This money should allow sufficient funds to maintain the instruments and possibly contribute to future capital expenditure on instruments. • Amend the Class 3 curriculum to include the string programme. • Prepare a programme manual or guide to support each Class 3 teacher with delivering the programme – administration, templates, contact details, financial arrangements etc. • Ensure room bookings are made early and the programme given priority for the term it runs. • Include an annual string programme goal in the goals to the Board of Trustees. 	

Caroline Gray
Principal

National Standards NAG2A(b) reporting template

For schools with students in Years 1 to 8 that use *The New Zealand Curriculum* and/or *Te Marautanga o Aotearoa* to set teaching and learning programmes.

School name and number: Raphael House Rudolf Steiner Area School (0133)

NAG2A (b)

Schools are required to report school-level data on Ngā Whanaketanga Rumaki Māori and/or National Standards under four headings:

- i. School strengths and identified areas for improvement
- ii. The basis for identifying areas for improvement
- iii. Planned actions for lifting achievement
- iv. How students are progressing in relation to Ngā Whanaketanga Rumaki Māori and/or National Standards.

NAG2A (b)(i) Areas of strength

National Standard subjects: Reading

Discussion: *Reading at Year 8 is 41.7% above expected levels and in Year 7 is 33% above.*

Although beginning reading later, by Year 8, 85% of our students are reading at or above their chronological age. This is clearly connected to our integrated approach in curriculum implementation to develop the learning process and educational experience of every student. This is supported closely through checklists to monitor individual student progress. These reading results link to the emphasis placed on an authentic understanding of context and cultural based learning behind texts, which strengthens our reading results.

NAG2A (b)(i) Areas for improvement

National Standard subjects: Writing and Maths

Discussion: *Writing at Year 8 is 29.2% below expected levels and in Year 7 32% below. At end of Year 6, 25% of students were below expected levels in Maths.*

Writing deficits are centred on research collection. Authentic research or data collection by students is a weakness and affects the outcomes of their written work. This factor influences student success in building on an argument, narrative or story, which impacts directly on comprehension and extended writing.

In Year 7 Maths, the group has carried a 'tail' of lower achievement which was identified by the Class Teacher in 2012. This was addressed through 'strategies' in 2013 and will continue to be addressed through 'knowledge' in 2014.

NAG2A (b)(ii) Basis for identifying areas for improvement

Discussion: At Raphael House we use result tracking, regular reporting cycles and have a high level of intensive individual support in place for identified students. These are the basis for identifying areas for improvement.

The target areas in Writing and Maths have been identified using OTJs linked to Learning Steps, data from Assessment Tools for Teaching and Learning (AsTTle), plus the Burt Word Reading Test (BURT) for spelling and Numeracy Project Assessment (NumPA) for Maths. In addition, the Progressive Achievement Tests (PAT) alert us to discrepancies in complimentary learning areas. Teachers make assessment judgments using clear criteria, which is informed by use of curriculum exemplar materials. Examples of student work are assembled in individual files to provide evidence of progress for best practice professional development, reporting and parent meetings.

NAG2A (b)(iii) Planned actions for lifting achievement

Discussion: Lower School planning must focus on improving the achievement of all learners in Writing and Maths.

Whole School focus at Raphael House for 2014 is Identifying Diverse Learning Needs of Students. Following 2013 end of year self- review, additional 2014 Board funding has been made available for the Lower School to increase Teacher Aide contact time to improve the achievement outcomes of identified learners. Lower School SENCO and Lower School Coordinator will facilitate training for teachers in planning to maximise their Teacher Aide contact time. During Term One a consistent class spelling programme will be in place for the year and teachers will gather relevant data to share once a week to inform progress in reporting against Learning Steps. A review is underway of the Basic Facts and spelling assessment programmes to consolidate use of formative assessment data and resources to support learning. 2014 Annual target shows that within the target group in Maths 7 students will progress one stage in Basic Facts. This work will involve in class support and small group facilitation with a Learning Support Teacher who will also attend fortnightly planning meetings with the Class Teacher to assist planning and OTJs. Extension Maths for Yr 7 and 8 has been implemented via weekly coaching sessions to develop potential Yr 9 skills.

NAG2A (b) (iv) Progress Statement

Discussion: Progress statements and reviews will be used to support decisions about school programmes and resources.

In Maths, 2013 saw a new approach at Raphael House. A targeted Learning Support Teacher was teamed with a Class Teacher to plan and support student learning in relation to our target which were achieved. However, the planned Extension Group was unable to be resourced effectively and no progress was made. This has been built into 2014 resourcing/ planning/ implementation – see (iii) Planned Actions.

In Literacy, we set a writing target for Yr 8 'below' students to be 'at' by end of Yr 8. 33% of these students achieved this target. Following an end of year review better structures have been put in place for 2014. These will ensure increased performance levels supported through structured teacher planning and intervention strategies for underachieving pupils and tracking and monitoring progress of individuals and groups.

Additional information:

One third of students in the Lower School at Raphael House are identified as experiencing additional learning needs, although our 2013 data indicates that only a small proportion of students are below the national expected levels. They are supported through our holistic approach to learning, strong whanau links and robust pedagogical provision.

School Total: The overall numbers in this report do not match the total number of students at the school as the results for Y5 and Y6 students reported below are for assessments of the same students, six months apart, at both levels. This is in accordance with the National Standards Memorandum of Understanding with MoE.

Year Levels: Results for "End of Y5" and "End of Y6" are for assessments of the same students, six months apart, at both levels. This is in accordance with the appended National Standards Memorandum of Understanding with MoE.

The next step for Raphael House is to interpret data and related information more effectively and comprehensively.

In 2014 we will monitor the achievement and progress of students through tracked AsTTle results from 2013 to date and use diagnostic interviews to inform OTJs and end of year reporting to parents. Progress statements based on this data will be shared in a termly cycle of reporting to Board of Trustees by Literacy/ Numeracy Coordinator. Termly reviews will also be scheduled with the SENCO Team to share progress reports with whole Faculty and adjustments made accordingly to Teacher Aide hours and student resources.

Reading	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
All students	15	7.5%	41	20.5%	89	44.5%	55	27.5%	200	
Māori	0		2	13.3%	10	66.7%	3	20.0%	15	
Pasifika	0		0		0		0		0	
Asian	0		0		2	40.0%	3	60.0%	5	
European/Pākehā	15	8.3%	39	21.7%	77	42.8%	49	27.2%	180	
Male	6	6.7%	22	24.7%	43	48.3%	18	20.2%	89	
Female	9	8.1%	19	17.1%	46	41.4%	37	33.3%	111	
Check Row: male+female = total										

Reading	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
After 1 year at school	3	11.1%	4	14.8%	17	63.0%	3	11.1%	27	
After 2 years at school	1	5.0%	4	20.0%	7	35.0%	8	40.0%	20	
After 3 years at school	0		8	28.6%	12	42.9%	8	28.6%	28	
End of Year 4	2	10.0%	3	15.0%	7	35.0%	8	40.0%	20	
End of Year 5	4	14.3%	15	53.6%	7	25.0%	2	7.1%	28	
End of Year 6	3	10.7%	2	7.1%	15	53.6%	8	28.6%	28	
End of Year 7	1	4.0%	3	12.0%	13	52.0%	8	32.0%	25	
End of Year 8	1	4.2%	2	8.3%	11	45.8%	10	41.7%	24	
Check Row: sum of year levels doesn't equal total										

Writing	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
All students	12	6.0%	68	34.0%	89	44.5%	31	15.5%	200	
Māori	0		7	46.7%	7	46.7%	1	6.7%	15	
Pasifika	0		0		0		0		0	
Asian	0		0		2	40.0%	3	60.0%	5	
European/Pākehā	12	6.7%	61	33.9%	80	44.4%	27	15.0%	180	
Male	6	6.7%	39	43.8%	38	42.7%	6	6.7%	89	
Female	6	5.4%	29	26.1%	51	45.9%	25	22.5%	111	
Check Row: male+female = total										

Writing	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
After 1 year at school	1	3.7%	6	22.2%	14	51.9%	6	22.2%	27	
After 2 years at school	2	10.0%	4	20.0%	8	40.0%	6	30.0%	20	
After 3 years at school	0		8	28.6%	18	64.3%	2	7.1%	28	
End of Year 4	3	15.0%	6	30.0%	4	20.0%	7	35.0%	20	
End of Year 5	3	10.7%	20	71.4%	4	14.3%	1	3.6%	28	
End of Year 6	1	3.6%	9	32.1%	14	50.0%	4	14.3%	28	
End of Year 7	1	4.0%	8	32.0%	16	64.0%	0		25	
End of Year 8	1	4.2%	7	29.2%	11	45.8%	5	20.8%	24	
Check Row: sum of year levels doesn't equal total										

Maths	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
All students	12	6.0%	47	23.5%	104	52.0%	37	18.5%	200	
Māori	0		4	26.7%	9	60.0%	2	13.3%	15	
Pasifika	0		0		0		0		0	
Asian	0		0		4	80.0%	1	20.0%	5	
European/Pākehā	12	6.7%	43	23.9%	91	50.6%	34	18.9%	180	
Male	6	6.7%	23	25.8%	44	49.4%	16	18.0%	89	
Female	6	5.4%	24	21.6%	60	54.1%	21	18.9%	111	
Check Row: male+female = total										

Maths	Well below		Below		At		Above		Total	Check-number of students at each level
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	
After 1 year at school	2	7.4%	3	11.1%	14	51.9%	8	29.6%	27	
After 2 years at school	0		4	20.0%	9	45.0%	7	35.0%	20	
After 3 years at school	0		3	10.7%	22	78.6%	3	10.7%	28	
End of Year 4	2	10.0%	1	5.0%	12	60.0%	5	25.0%	20	
End of Year 5	1	3.6%	24	85.7%	1	3.6%	2	7.1%	28	
End of Year 6	2	7.1%	7	25.0%	16	57.1%	3	10.7%	28	
End of Year 7	1	4.0%	1	4.0%	19	76.0%	4	16.0%	25	
End of Year 8	4	16.7%	4	16.7%	11	45.8%	5	20.8%	24	
Check Row: sum of year levels doesn't equal total										

Members of the Board of Trustees 2013

Raphael House Rudolf Steiner School

Name	Position	How Position on Board was Gained	Occupation	Employer	Term Expired / Expires
Karen Brice-Geard	School Principal	Appointed	Principal	Raphael House Rudolf Steiner School	Resigned – last meeting August 2013
Caroline Gray	School Principal	Appointed	Principal	Raphael House Rudolf Steiner School	December 2016
Paul Denford	Proprietors' Rep	Appointed February 2010 Re-appointed February 2013	Teacher	Te Ra School	February 2016
Catharina Fisher	Proprietors' Rep	Appointed February 2013	Map Indexer	GNS Science	February 2016
Julian Thomson	Proprietors' Rep	Appointed March 2011	Educational Outreach; Research Assistant	GNS Science	March 2014
Chris Penman	Parent Rep <i>Proprietors' Rep</i>	Elected May 2010 <i>Appointed Oct 2006</i>	IT Consultant	Self Employed	April 2013 Resigned
Carolyn van Leuven	Parent Rep	Re-elected May 2013 Elected May 2010 (Co-opted 2008)	Policy Advisor	Department of Prime Minister and Cabinet	June 2016
Anne-Marie Beeler	Parent Rep	Elected May 2010	Teacher	Correspondence School NZ	April 2013 Not re-elected
Richard Howard	Parent Rep	Re-elected May 2013 Elected May 2010	Self Employed	HRH Associates	June 2016
Andrew Harwood	Parent Rep	Elected May 2013	Self Employed	Visa Bureau	June 2016
Ben Ngaia	Parent Rep	Elected May 2013	Cultural Advisor	NZQA	June 2016
Ralph Wallace	Parent Rep	Elected May 2013	Administrator	Te Ra Steiner School	June 2016
Phillip Robinson	Staff Rep	Re-elected May 2010 (first Elected Sept 2009)	Teacher	Raphael House Rudolf Steiner School	April 2013 Not re-elected
Caroline Gray	Staff Rep	Elected May 2013	Teacher	Raphael House Rudolf Steiner School	May 2016 <i>Appointed Interim Principal August 2013</i>
Caroline Gray	Interim Principal	Appointed August 2013	Interim Principal	Raphael House Rudolf Steiner School	December 2013 <i>Appointed Principal November 2013</i>
Jonas Henehan	Seconded	Appointed August and September 2013	Student	Raphael House Rudolf Steiner School	September 2013
Tristan Fuhrhop	Student Rep	Elected September 2013	Student	Raphael House Rudolf Steiner School	September 2014

Statement of Responsibility

For the year ended 31 December 2013

The Board of Trustees has pleasure in presenting the annual report of Raphael House Rudolf Steiner School (the School), incorporating the financial statements and the auditor's report, for the year ended 31 December 2013.

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

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

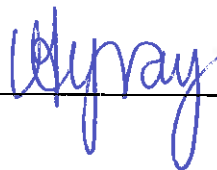
In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the School.

During the 2012 year the Ministry of Education introduced a new payroll system, Novopay, which has resulted in many errors. To the best of our knowledge, all material matters are properly reflected in the financial statements.

The School's 2013 financial statements are authorised for issue by the Board Chairperson and Principal.



Chairperson



Principal



Date



Date

**Raphael House
Rudolf Steiner School
Statement of Comprehensive Income
For the year ended 31 December 2013**

	Notes	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
<u>Income</u>				
Government Grants	2	2,895,838	700,812	2,696,036
Use of Land and Buildings		372,000	372,000	372,000
Local Fundraising	3	235,966	370,000	279,183
Other Income	4	200,876	184,876	185,131
Interest		14,636	12,000	15,495
Total Revenue		3,719,316	1,639,688	3,547,845
<u>Expenses</u>				
Fundraising (costs of raising funds)	3	0	0	0
Other Income Expenditure	4	58,306	64,100	76,774
Learning Resources	5	2,787,712	653,093	2,558,952
Administration	6	221,268	260,461	238,237
Property	7	569,155	602,961	575,857
Depreciation	8	49,992	38,054	43,591
Total Expenses		3,686,433	1,618,669	3,493,411
Net surplus / (deficit) for year		32,883	21,019	54,434
Other Comprehensive Income		0	0	0
Total Comprehensive Income		32,883	21,019	54,434

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

**Raphael House
Rudolf Steiner School
Statement of Changes in Equity
For the year ended 31 December 2013**

	<u>2013 Actual</u> \$	<u>2013 Budget</u> \$	<u>2012 Actual</u> \$
Equity at the start of the year	224,740	224,740	170,306
Total comprehensive income	32,883	21,019	54,434
Equity at the end of the year	257,623	245,759	224,740

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Raphael House
Rudolf Steiner School
Statement of Financial Position
As at 31 December 2013**

		2013	2013	2012
	Notes	<u>Actual</u> \$	<u>Budget</u> \$	<u>Actual</u> \$
Equity		257,623	245,759	224,740
Total Equity		257,623	245,759	224,740
Represented by:				
<u>Current Assets</u>				
Cash and Cash Equivalents	9	20,959	136,423	114,136
Petrol Vouchers		290	0	2,870
Accounts receivable	10	264,905	214,958	229,666
Prepayments		11,245	0	8,487
Investments	11	300,000	275,000	220,000
Total Current Assets		597,399	626,381	575,159
<u>Current Liabilities</u>				
Accounts Payable		42,408	44,106	44,106
Homestay Funds Held in Trust		0	0	200
Other Current Liabilities	13	261,813	225,000	245,464
Income Received in Advance	14	4,199	5,000	658
Provision for Cyclical Maintenance	15	8,694	8,694	7,560
Painting Contract Liability	16	37,737	37,737	37,737
Total Current Liabilities		354,851	320,537	335,725
Working Capital Surplus (Deficit)		242,548	305,844	239,434
<u>Non-current Assets</u>				
Plant & Equipment	12	185,992	175,000	170,866
Total Non-current Assets		185,992	175,000	170,866
<u>Non-current Liabilities</u>				
Provision for Cyclical Maintenance	15	129,180	129,180	111,717
Painting Contract Liability	16	41,737	105,905	73,843
Total Non-current liabilities		170,917	235,085	185,560
Net Assets		257,623	245,759	224,740

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 31 December 2013

1. Statement of Significant Accounting Policies

a) Reporting Entity

Raphael House Rudolf Steiner 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 is of the view the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

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 New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS) as appropriate to public benefit entities that qualify for differential reporting.

Differential reporting

The School qualifies for differential reporting exemptions because it is not publicly accountable as defined in the Framework for Differential Reporting (the Framework) and it is not large. Many of the reporting exemptions available under the Framework have been applied.

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.

Specific accounting policies

The accounting policies used in the preparation of these financial statements are set out below. The policies have been consistently applied to all the years presented.

c) Income Recognition

Government grants

Operational grants are recorded as income as received. Teachers' salaries grants are not received in cash by the school but are paid directly to teachers by the Ministry of Education (the Ministry). They are recorded as income in the salary period they relate to. Other grants are recorded as income as received unless there are unfulfilled conditions attaching to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to income 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 buildings.

Donations

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

Interest income

Interest income on cash and cash equivalents and investments is recorded as income 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 value of 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 Income 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represents fair value.

h) Accounts Receivable

'Accounts Receivable' represent items that the School has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt.

i) Investments

Investments are held with registered trading banks and are classified as current assets if they have maturities of between three months and one year. Those with maturities greater than 12 months after the balance date are classified as non-current assets.

After initial recognition, investments are measured at amortised cost using the effective interest method less impairment.

At balance date the School assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Income.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

j) 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.

Plant and equipment acquired on or before 1 October 1989 is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Plant and equipment acquired after 1 October 1989 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.

Plant and equipment acquired with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Income.

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 or plant and equipment is recognised in the Statement of Comprehensive Income.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. The leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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 Income.

The estimated useful lives of the assets are:

Furniture and equipment	4 - 20 years
Plant and machinery	4 - 10 years
Information and communication technology	3 - 5 years
Library resources	12% Diminishing Value
Motor vehicle	5 years

k) Intangible Assets

Software

Software acquired by the School is 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 Income when incurred.

Computer software licences with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Income when incurred.

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

l) Accounts Payable

'Accounts Payable' represent liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Salary Accruals

Salary accruals mainly reflect annual leave owing to teachers and ancillary staff and are recognised in respect of employees' services to balance date and are measured at the amounts expected to be paid when the liabilities are settled. There is a corresponding teacher's salaries grant receivable from the Ministry to fund the liability.

Leave Accruals

No provision is required to be recognised for sick leave for any teachers, irrespective of whether a school is above its teaching entitlement as in practice most teacher sick leave is grant funded by the Ministry.

For non-teaching staff, the school is required to report a liability in dollar terms for the relevant leave types, where this information is readily available. Any liability is reported in the school's Other Current Liabilities note to the Financial Statements.

n) Income Received in Advance

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

The School guarantees to hold sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

o) Funds held in trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Proprietor and is based on the Board's 10-year property plan. (10YPP).

q) Financial Assets and Liabilities

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

The School's financial liabilities comprise: accounts payable, funds held on behalf of the Ministry of Education, painting contract liability, provision for cyclical maintenance and GST payable. 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 GST inclusive.

s) Budget figures

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

2 Government Grants

Government grants are made up of:

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Operations Grants	589,448	569,440	517,633
Teachers Salaries Grant	2,163,506	0	2,033,471
ORRS Grant	122,616	112,583	120,528
Other Government Grants	20,268	18,789	24,404
	2,895,838	700,812	2,696,036

3 Local Fundraising

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

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Income			
Community Grants	2,000	35,000	23,500
Other Donations	23,966	20,000	5,683
Fundraising - Proprietors Contribution	210,000	315,000	250,000
	235,966	370,000	279,183
Expenditure			
Fundraising (costs of raising funds)	0	0	0
	235,966	370,000	279,183

4 Other Income

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Income			
Activities	193,009	159,925	161,312
Trading	1,610	1,250	5,737
International Student Income	6,257	23,701	18,082
	200,876	184,876	185,131
Expenditure			
Activities	56,450	61,100	74,991
Trading	1,599	2,200	1,331
International Student Costs	257	800	452
	58,306	64,100	76,774
Net Surplus for the year	142,570	120,776	108,357

5 Learning Resources

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Curricular	118,279	170,831	123,107
Employee benefits - salaries	2,619,619	418,429	2,392,481
Information and communication technology	22,025	23,080	19,893
Library resources	123	2,453	0
Staff development	23,861	32,600	19,359
Other curriculum expenses	3,805	5,700	4,112
	2,787,712	653,093	2,558,952

6 Administration

	2013 Actual \$	2013 Budget \$	2012 Actual \$
ACC premiums	3,621	4,600	4,480
Audit Fee	4,955	4,955	4,930
Board of Trustees expenses	8,880	13,489	5,693
Board of Trustees fees	5,280	6,840	6,105
Communications	13,720	11,350	13,414
Consumables	8,394	18,000	10,093
Employee benefits - salaries	150,510	173,079	151,345
Insurance	5,877	5,700	19,001
Operating lease	2,597	4,235	6,853
Postage	5,479	5,443	7,338
Other expenses	11,955	12,770	8,985
	221,268	260,461	238,237

7 Property

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Caretaking and cleaning consumables	13,465	11,300	11,828
Cyclical maintenance provision	29,011	80,257	39,255
Employee benefits - salaries and wages	90,430	86,659	87,095
Heat, light and water	25,117	20,925	25,635
Repairs and maintenance	24,735	20,920	27,692
Use of land and buildings	372,000	372,000	372,000
Other expenses	14,397	10,900	12,352
	569,155	602,961	575,857

The use of land and buildings figure represents 8% of the school's total property value.

8 Depreciation

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Depreciation on assets			
Curriculum equipment	13,556	8,755	12,805
Furniture	6,702	3,193	6,591
IT equipment	23,278	19,050	19,584
Library	1,586	1,494	1,599
Motor vehicle	440	721	0
Office equipment	2,602	3,811	1,562
Plant and machinery	1,828	1,030	1,450
	49,992	38,054	43,591

9 Cash and Cash Equivalents

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Current accounts	20,959	136,423	114,136
Short term deposits with a maturity less than three months	0	0	0
	20,959	136,423	114,136

10 Accounts Receivable

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Salaries accrual	171,363	164,958	164,958
Banking staffing debtor	17,925	0	0
GST receivable	11,822	0	0
Sundry debtors	63,795	50,000	64,708
	264,905	214,958	229,666

11 Investments

	2013 <u>Actual</u> \$	2013 <u>Budget</u> \$	2012 <u>Actual</u> \$
Short term deposits with maturities between three months and one year	300,000	275,000	220,000
	300,000	275,000	220,000

12 Plant & Equipment

2013

	<u>Cost</u> \$	<u>Accumulated Depreciation</u> \$	<u>Net Book Value</u> \$
Curriculum Equipment	166,844	111,408	55,436
Furniture	83,887	49,880	34,007
Information and Communication Technology	143,333	78,948	64,385
Library Resources	54,496	43,607	10,889
Motor Vehicle	3,770	440	3,330
Office Equipment	35,700	27,710	7,990
Plant and Machinery	47,844	37,889	9,955
	535,874	349,882	185,992

2012

	<u>Cost</u> \$	<u>Accumulated Depreciation</u> \$	<u>Net Book Value</u> \$
Curriculum Equipment	137,013	97,853	39,160
Furniture	81,926	43,178	38,748
IT Equipment	121,849	55,670	66,179
Library	51,764	42,021	9,743
Motor Vehicle	3,555	3,555	0
Office Equipment	33,582	25,108	8,474
Plant and Machinery	44,622	36,060	8,562
	474,311	303,445	170,866

Net Book Value Reconciliation

	2013 \$	2012 \$
Net book value at start of year	170,866	134,334
Less: Disposals at book value	0	0
Less: Depreciation charge for the year	(49,992)	(43,591)
Add: Asset acquisition at cost	65,118	80,123
Net book value at year end	185,992	170,866

13 Other Current Liabilities

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Audit accrual	4,955	4,955	4,930
Leave accrual	15,278	0	0
GST payable	0	0	13,474
Salary accruals	171,363	164,958	164,958
Other Current Liabilities	70,217	55,087	62,102
	261,813	225,000	245,464

The carrying value of payables approximates their fair value

14 Income received in advance

	2013 Actual \$	2013 Budget \$	2012 Actual \$
International students' fees in advance	0	0	658
Other Income in Advance	4,199	5,000	0
	4,199	5,000	658

15 Provision for Cyclical Maintenance

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Provision at the start of the year	119,277	119,277	89,520
Increase in the provision during the year	20,097	20,097	30,657
Use of the provision during the year	(1,500)	(1,500)	(900)
Provision at the end of the year	137,874	137,874	119,277
Current Liability	8,694	8,694	7,560
Non Current Liability	129,180	129,180	111,717
	137,874	137,874	119,277

The board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2013. The provision has not been adjusted for inflation and the effect of the time value of money.

16 Painting Contract Liability

	2013 Actual \$	2013 Budget \$	2012 Actual \$
Current Liability	37,737	37,737	37,737
Non Current Liability	41,737	105,905	73,843
	79,474	143,642	111,580

In 2008 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering a twelve year period. The programme provides for some interior and all exterior repaint of all buildings in 2009, with regular maintenance in subsequent years and a further repaint in 2015. The agreement has an annual commitment of \$37,737. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance date. The liability has not been adjusted for inflation and the effect of the time value of money.

17 Related Party Transactions

The school is an entity controlled by the Crown, and the Crown provides the major source of income 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 arms length.

The Proprietor of the School, Rudolf Steiner School Trust (Wgtn), 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 are disclosed with an indication of the amount where relevant.

The Proprietor provides land and buildings free of charge for use by the Board as noted in note 1 (c). The estimated value of this use during 2013 is included in the Statement of Comprehensive Income as "Use of land and buildings".

The Proprietor collects voluntary financial contributions from the parent community, a significant amount of which is used to support Board activities as shown in Note 3. This service is provided free of charge.

Where any operational functions are shared between the School and the Proprietor (eg office staff wages) costs are allocated between the two bodies on a usage basis, calculated on normal arms length principles.

At balance date \$22,387 was owed by the Proprietor to the School. This is included in sundry debtors in the Statement of Financial Position (inclusive of Rudolf Steiner Kindergarten debtors, as the Kindergarten operations are included in the Proprietor's Annual Accounts).

18 Remuneration

Board of Trustee and Committee members

The total value of the remuneration paid or payable to trustees of the Board and Committee members was as follows:

	2013 <u>Actual</u> \$	2012 <u>Actual</u> \$
Board of Trustees	5,280	6,105
Committee members	0	0
	<u>5,280</u>	<u>6,105</u>

Principal

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

	2013 <u>Actual</u> \$000	2012 <u>Actual</u> \$000
Salaries and other short term employee benefits:		
Salary and other payments - K Brice (19 fortnights)	\$100 - \$110	\$130 - \$140
Salary and other payments - C Gray (7 fortnights)	\$30 - \$40	
Benefits and other emoluments	-	-
Termination benefits	-	-

Other Employees

Other employees received total remuneration over \$100,000 as follows:

	2013 <u>Actual</u> \$000	2012 <u>Actual</u> \$000
Salary and other payments	0	0
Number of Employees	0	0

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

19 Compensation and other Benefits upon leaving

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

	2013	2012
	<u>Actual</u>	<u>Actual</u>
Total Value	\$	\$
Number of People	0	0

20 Contingencies

Contingent Assets

There are no Contingent Assets as at 31 December 2013. (2012 Nil)

Contingent Liabilities

There are no Contingent Liabilities as at 31 December 2013. At 31 December 2012 the Board had a contingent liability for sabbatical leave owing to an employee. As this employee finished their employment at the School during 2013, this contingent liability has expired.

21 Commitments

Operating Commitments

As at 31 December 2013 the Board has entered into the following contracts:

- (a) operating lease of photocopiers with a monthly charge of \$822 per month (ex GST) for 60 months that commenced on 20/06/10
- (b) painting the interior and exterior of the school buildings. (See Note 16).
- (c) three year laptop lease contracts with a current commitment of \$2,468 and a term commitment of \$4,391.

22 Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2013, the school received total Kiwisport funding of \$5,447 (excluding GST). The funding was spent on employing a part time sports co ordinator, sports equipment and sports uniforms.

23 Thomas George Macarthy Trust

Donation for books and other library resources to the value of \$4,000 has been received for 2013. We thank the Thomas George Macarthy Trust for once again supporting our school.

24 Breach of Legislation

The School has not filed its audited accounts with the Ministry of Education by 31 May, as required by legislation, due to delays in completing the accounts caused solely by Novopay payroll issues.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
RAPHAEL HOUSE RUDOLF STEINER SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

The Auditor-General is the auditor of Raphael House Rudolf Steiner School (the School). The Auditor-General has appointed me, Greg Anderson, using the staff and resources of Deloitte to carry out the audit of the financial statements of the School on her behalf.

We have audited the financial statements of the School on pages 24 to 37 that comprise the statement of financial position as at 31 December 2013 the statement of comprehensive income, statement of changes in equity for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements of the School on pages 24 to 37:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the School's:
- financial position as at 31 December 2013; and
- financial performance for the year ended on that date.

Our audit was completed on 13 June 2014. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the School's preparation of financial statements that fairly reflect the matters to which they relate. We consider internal control 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board of Trustees;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Also we did not evaluate the security and controls over the electronic publication of the financial statements.

During our audit we assessed the risk of material misstatement arising from the Novopay payroll system that was introduced by the Ministry of Education in August 2012. Our assessment of risk acknowledges that the financial statements may contain errors arising from the Novopay payroll system, but that the cumulative effect of the errors is unlikely to influence readers' overall understanding of the financial statements. We performed audit procedures that included:

- assessing the extent to which school staff, and the Board of Trustees, have examined the year end Novopay payroll reports to satisfy themselves that the payroll total for the year, and the associated payroll related disclosures that are included in the financial statements, are materially correct; and
- carrying out other independent audit tests and procedures to examine the payroll total for the year, and the associated payroll related disclosures, as reported in the financial statements.

As a result of these audit tests and procedures we have obtained all the information and explanations we have required, including obtaining sufficient information about the payroll totals and the associated payroll related disclosures, and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

Responsibilities of the Board of Trustees

The Board of Trustees is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the School's financial position and financial performance.

The Board of Trustees is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of Trustees is also responsible for the publication of the financial statements, whether in printed or electronic form.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and the Education Act 1989.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

In addition to the audit of Raphael House Rudolf Steiner School, we are responsible for the audit of the associated entity Rudolf Steiner School Trust (Wellington), the proprietor of Raphael House Rudolf Steiner School. Other than these two audits, we have no relationship with or interests in the School.



Gregory John Anderson
Deloitte
On behalf of the Auditor-General
Wellington, New Zealand