

RAPHAEL HOUSE RUDOLF STEINER SCHOOL



2014 Annual Report and Financial Statements

School Number : 133

CONTENTS

	Page
Annual Report	
1. Mission Statement	3
2. Analysis of Variance	4
3. National Standards/Nga Whanaketanga Rumaki Maori	19
4. Members of the Board of Trustees	24
Financial Statements	
1. Statement of Responsibility	25
2. Statement of Comprehensive Income	26
3. Statement of Changes in Equity	27
4. Statement of Financial Position	28
5. Notes to the Financial Statements	29
6. Independent Auditor's Report	

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 2014**

**ANALYSIS OF VARIANCE FOR THE PERIOD:
1 JANUARY - 31 DECEMBER 2014**

**RAPHAEL HOUSE RUDOLF STEINER SCHOOL
YEAR 2013**

Obj 1	Kindergarten: To develop our ability to meet the diverse needs of our students to support learning and hauora in Kindergarten			
	<i>Objective</i>	<i>Action</i>	<i>Indicators/ Targets</i>	<i>Report Comments</i>
1.1	Create new gardens and implement this work with the parent group.	<ul style="list-style-type: none"> • Work in partnership with Brett and parent group to continue implementing plans. • Create a variety of different spaces to cater to the diverse needs of the children. 	<ul style="list-style-type: none"> • Children's gross motor skills challenged. Students needs are effectively addressed. • Play in the garden is more purposeful and harmonious. • Environmental and sustainability awareness is evident. 	<p>Path outside the kindergarten has been widened. Area where path was moved now needs to be redesigned. Have asked parents and teaching team for ideas.</p> <p>Final: Successful working bee in the last term holiday making a temporary landscape for gross motor skills development and general tidy up of flower beds. Working bee was seen by parents as a great community building exercise. Visions and gathering of ideas for further development of the temporary <i>Outdoor Balancing corner</i>. Children response to the water pump was amazing, however we noticed and recognized that placement is not ideal for water refilling, we will relocate closer to water source in the upper garden</p> <ul style="list-style-type: none"> • TARGET MET
1.2	Continue to review the rhythm of the kindergarten to fully support staff and children	<ul style="list-style-type: none"> • Manaakitanga and support as strategies develop team ethos. 	<ul style="list-style-type: none"> • Sharing of best practice • Diverse needs of all children met • Balance found in teaching and administration duties. 	<p>0.06 position working very well although this has been rationalized to 0.3 FTTE for 2015</p> <p>Final:</p> <ul style="list-style-type: none"> • Continue to support each other as teachers sharing ideas, strategies and resources. • Having TA to support a child's needs meant that his individual requirements were met and supported the teacher to hold the whole group. The progress was incredibly evident with the one-on-one attention. For example, at the end of the term he was able to transition without support or multiple reminders, etc. • Having the ET (Uta) to support specific children of each class. • It was positive and supportive having Dawn's knowledge available for consultation in particular cases. <ul style="list-style-type: none"> • TARGET MET

Obj 2	Kindergarten: Continue to develop Te Reo Māori me ona Tikanga programme in Kindergarten			
	<i>Objective</i>	• <i>Action</i>	• <i>Indicators/ Targets</i>	<i>Report Comments</i>
2.1	Extend culturally responsive curriculum, how to include Tikanga in all aspects of our teaching and learning.	<ul style="list-style-type: none"> • Increase the use of Te reo Māori. • Increase the content of Māori stories. • Increase resources to reflect our bicultural curriculum. • Increase waiata. 	<ul style="list-style-type: none"> • New resources acquired • Bicultural curriculum more evident. • Children using and responding to Te reo Māori with confidence. 	<p>Worked with Noel and Alice to prepare for the Matariki Festival. Sourced some Māori stories suitable for kgtn and shared with the team.</p> <p>Final:</p> <ul style="list-style-type: none"> • We have been working with Alice (Kaiako). Created flax woven wind wands with flax for our Spring festival. Lead us to bush walks introducing us to the native trees and plants and their Māori names and uses. For Class 1 Transition program she led the Māori stick games (RAKU), greetings, waiata. • In review of the <i>Kindergarten curriculum plan and yearly coverage</i> documents we ensure that <i>Tataiako</i> was also woven throughout the links with the <i>Te Whānaki</i> curriculum • Several new waiata were incorporated during circles, stories and transition programs. • TARGET MET

Objective 1	LOWER SCHOOL: To develop our ability to meet the diverse needs of our students to support learning and hauora Relates to Strategic Goals: 1. To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students 2. To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Educational Goals 8. Strive for excellence in teaching and administration assisting our students to realise their potential			
	Objective	Action	Indicators/ Targets	Report Comments
1.1	<ul style="list-style-type: none"> Review the form of learning support in the Lower School, with an aim to use resources more creatively and empower all teachers involved to grow their professional knowledge. 	<ul style="list-style-type: none"> Agenda discussion in Lower School meeting Term 1 Learning support mandate group prepare proposal for College of Teachers following this discussion 	<ul style="list-style-type: none"> Resources are implemented by teachers to effectively meet diverse learning needs of students. Students needs are effectively addressed 	<ul style="list-style-type: none"> Learning Support Mandate Group now holds an intake meeting every six months which looks at current assessment data and recommendations from teachers. The Learning Support team then create a plan on how to cater for all needs which gets reported to all teachers. Next steps in 2015 need to be tracking and reviewing student progress to see if this approach is working TARGET MET
1.2	<ul style="list-style-type: none"> Develop teacher knowledge of Steiner's 12 senses to help teachers identify barriers to learning 	<ul style="list-style-type: none"> Have ongoing PLD scheduled to deepen our knowledge of the 12 senses, particularly the lower four senses. 	<ul style="list-style-type: none"> Observations of the 12 senses are evident in child studies Morning circle and main lesson programs reflect this developing knowledge 	<ul style="list-style-type: none"> 12 senses are now regularly used in child study discussions. TARGET NOT MET
1.3	<ul style="list-style-type: none"> Review our assessment schedule to streamline the collection and use of effective data to improve teaching and learning programmes 	<ul style="list-style-type: none"> Clarify the assessment programme in classes 1 and 2. Review our spelling assessment programme to ensure we are gathering formative assessment data to support learning Have termly review meetings to identify and gather ongoing 	<ul style="list-style-type: none"> Updated schedule Class 1 and 2 assessments reflect the curriculum indications for this developmental age A consistent spelling programme is in place Teachers gather relevant data once a week Updated schedule Class 2-7 Bring unit plans to share once a term Discuss how naturally occurring evidence is 	<ul style="list-style-type: none"> Assessment schedule fully reviewed and amended. However in Term 4 Purdy is trialing a standardised spelling assessment as recommended by ERO to possibly replace the Burt tests. These will give more information towards teaching and learning rather than the simple spelling age of the Burt test – which can only be used to show progress over time. Most teachers refer to the Joy Alcock spelling programme however no work has been done specifically this year on making the teaching of spelling consistent through this programme. There has been some sharing and discussion of how to use naturally occurring evidence although weekly gathering of data and termly sharing of unit plans has not been completed. The sections of the reports that

		naturally occurring evidence to inform their teaching and reporting against the Learning Steps	gathered <ul style="list-style-type: none"> • Evaluation of effectiveness • Mid and end of year reports informed by data 	relate to academic learning relate to assessment data in all teachers reports (teachers confirm this) but characterisations and personality traits are based on observations and interactions with the students. <ul style="list-style-type: none"> • TARGET MET
1.4	<ul style="list-style-type: none"> • Initiate an extension/enrichment math group to meet the needs of advanced math learners in classes 6 and 7 	<ul style="list-style-type: none"> • An appropriate teacher and teaching space is identified to offer an enrichment programme for the identified students 	<ul style="list-style-type: none"> • Needs of extension students are effectively met 	<ul style="list-style-type: none"> • This programme continued throughout the year with Jo Cullen taking it. Teachers felt it was highly successful for those students involved and needs to be a part of the schools extension programme. • TARGET MET
1.5	<ul style="list-style-type: none"> • Develop teachers understanding and skill in delivering the curriculum through the Arts. 	<ul style="list-style-type: none"> • Main Lesson content as a focus for imaginative story work. • 3 Main Lessons developed within the Lower School through Lower School Meetings and individual sponsor time. 	<ul style="list-style-type: none"> • The delivery of classroom programmes reflects a deepening understanding and skill in curriculum knowledge. • Imaginative content of delivery is evident in planning and delivery. 	<ul style="list-style-type: none"> • No work has been done on specifically teaching through the arts. This target will roll over and be incorporated into a 2015 goal. • TARGET NOT MET
1.6	<p><u>Math Target group:</u> Children of class 6 2014, based on data collected Term 4 2013. Those children with a basic facts stage (NumPa) of 4 (7 students)</p> <p><u>Target:</u> At least 4 of the target group will have progressed at least 1 stage in their basic facts knowledge when reassessed in Term 4 2014.</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 (will be resourced with the .08 allotted to the equivalent goal this year for Chris Vannilsselroy to support this target group). • The class teacher is offered support to meet the needs of these learners within the classroom setting 	<ul style="list-style-type: none"> • Students receive a targeted programme with a learning support teacher to build their basic facts knowledge • Students have appropriate programmes and resources to reinforce this learning within the classroom. • Teachers planning reflects the needs of the target group • Purdy and Chris to have regular meetings to plan, evaluate and adapt programme 	<p>75% of the students in the target group met the target</p> <ul style="list-style-type: none"> • Students within target group: 8 • Students whose progress met target: 6 (75%) • Students whose progress did not meet target: 2 (25%) • TARGET MET

1.7	<p><u>Literacy Target</u> For 50% of students in Class 7 who were judged to be "below" [working towards] the Class Six Writing Learning Steps at the end of 2013 to be "achieving at" the End of Year 8 Writing National Standards by the end of Class 7</p>	<ul style="list-style-type: none"> • The target group will be involved in a goal-setting and follow-up exercises with the class teacher around surface features of their writing • The class teacher will consult with the learning support teacher around specific strategies for helping the students • The class teacher will plan for appropriate opportunities throughout the year to focus on expressing themselves through writing (informative, well-constructed paragraphs) • Assistance with collection of relevant research to support content of written material. 	<ul style="list-style-type: none"> • Student goal setting will reflect a focus on writing • Class teachers' planning will reflect the specific needs of these learners • Students will make progress towards achieving at the End of year 8 National Standards • Twice weekly writing group with Learning Support (5 boys) 	<p>14% of the students in the target group met the target</p> <ul style="list-style-type: none"> • Students within target group: 8 • Students whose progress met target: 1 (14%) • Students whose progress did not meet target: 6 (86%) (one student left during the year.) <p>• TARGET NOT MET</p>
-----	--	--	--	--

Objective 2	Lower School: To develop the knowledge of Te Reo Māori me ona Tikanga in the Lower School. <i>Relates to Strategic Goals:</i>			
	Objective	Action	Indicators/Targets	Report Comments
	2 To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals 3 To strengthen Tikanga Māori me te reo Māori at Raphael House			
2.1	<ul style="list-style-type: none"> To set termly or half yearly language and cultural themes, relating particularly to festivals 	<ul style="list-style-type: none"> Establish themes with Noel and Lower School teachers Ensure themes incorporated into festivals assemblies and lessons 	<ul style="list-style-type: none"> Language and cultural themes are evident in assemblies Language and cultural themes are evident in festivals through speech, song or ceremony 	<ul style="list-style-type: none"> A resource of what the teachers currently know and use was started along with some Māori songs that related to festivals TARGET NOT MET
2.2	<ul style="list-style-type: none"> Provide ongoing opportunities for Teachers to practise their Te Reo skills in relation to the theme 	<ul style="list-style-type: none"> Schedule in weekly Te Reo component of faculty meetings <p><u>Target group</u> – Lower School Teachers</p> <p><u>Target</u> – teachers developing relationship and connection with tikanga will be evident in classroom programmes, assembly content and festivals</p>	<ul style="list-style-type: none"> Teachers are supported with resources to bring language and cultural theme into their classroom Language and cultural themes are evident in lessons 	<ul style="list-style-type: none"> Alice has continued successfully with her teaching in the classes especially in the pronunciation and language skills. Kaiako role in place for 2015 teaching throughout Lower School TARGET MET

2014 Learning Steps analysis

Results for Learning Steps of students achieving "At" or "Above" as a percentage

Reading

Student type	2013	2014	
Māori	72	72.6	(135)
Pasifika	86.7	64.7	(11)
Asian	-	100	(2)
European/Pakeha	100	100	(5)
Male	70	72.2	(117)
Female	68.3	66.7	(54)
	77.7	77.1	(81)

The New Zealand National Standards average rate of achievement of "at" or "above" is 77.9%)

Writing

(The New Zealand National Standards average rate of achievement of "at" or "above" is 70.6%)

Student type	2013	2014
Māori	53.4	47.1 (8)
Pasifika	-	100 (2)
Asian	100	80 (4)
European/Pakeha	59.4	51.9 (84)
Male	49.4	39.5 (32)
Female	68.4	62.8 (66)

The chart below shows that boys in all classes are under achieving in writing, with the exception of Class 6. Achievement for boys gets lower in the higher classes but for girls (with the exception of Class 5) remains acceptable.

Break down by class (as a %) of boy and girls (at or above) in writing

Boys	%	Number	Girls	%	Number
Class 1	45	4/9	Class 1	81	9/11
Class 2	45	4/9	Class 2	69	9/13
Class 3	42	5/12	Class 3	63	7/11
Class 4	31	4/13	Class 4	80	12/15
Class 5	28.2	2/7	Class 5	40%	6/15
Class 6	75	9/12	Class 6	66	10/15
Class 7	34.4	4/12	Class 7	72	8/11

Maths

(The New Zealand National Standards average rate of achievement of "at" or "above" is 74.6 %)

Student type	2013	2014
Māori	73.3	53 (9)
Pasifika	-	100 (2)
Asian	100	100 (5)
European/Pakeha	69.5	67.3 (109)
Male	67.4	69.1 (56)
Female	73	65.7 (69)

Conclusion

Overall, results need to be lifted across the board in line with the national average. In all three subjects, Māori and boys appear to have the most under achievement. Writing and Maths in particular need to be a priority in 2015.

As the comparison shows, 2014 achievement rates are lower than 2013. This is also of concern however there might be some discrepancies in teacher judgements (ie teachers still learning the difference between a student achieving or working towards and becoming). For the same reason the 2012 achievement results were not included as they were unrealistically high.

Targets to feed 2015 annual goals

- In writing, raising overall achievement levels with a particular focus on boys achievement
- In writing, raising overall achievement levels in Class 5
- Naturally our Māori students need to be considered in their learning needs. Boys will be targeted as part of a larger target group but Māori girls (of which there are 10 and 50% are achieving at or above) might also need some extra attention.

Obj 1	Raphael Class: To develop our ability to meet the diverse needs of our students to support learning and hauora			
	Objective	Action	Indicators/ Targets	Report December 2014
1.1	Extend diagnostic processes.	<ul style="list-style-type: none"> Invite the school doctor into the classroom to suggest therapeutic approaches for each student in the class. Arrange a professional meeting with the doctor to which all teachers and therapists are invited. Possibly arrange an after school child study for all staff members (if practicable). 	<p>The doctor visits happen.</p> <p>Follow up meetings happen—professional meeting and possibly child study.</p> <p>Suggestions from the doctor are programmed and implemented.</p>	<ul style="list-style-type: none"> The budget secured for the Dr. had to be re-allocated. Norbert Mulholland will now lead this depth diagnosis process. Team meeting will be held monthly to enable this to happen <i>(There were only two possibilities of these taking place; i.e. June and September; neither proved possible for the team)</i> Target Not Met
1.2	Ensure that students with identified needs are supported with tailored learning programmes.	<ul style="list-style-type: none"> Each student in the class has an extensive individual programme (apart from their IEP) 	Each area of the individual programme is assessed in the course of the school year.	<ul style="list-style-type: none"> A streamlined assessment in line with the MOE suggestions for Special Needs students has been developed. It addresses each area of each student's comprehensive Overall Programme in the form of 'Narrative' assessment and is being actioned at present. <i>(This is a success, with the team becoming used to making notes on an ongoing basis—covering each subject for each student will need more organizing next year—also consistence in approach to note taking).</i> Target Met
Obj 2	Raphael Class: Continue to develop Te Reo Māori me ona Tikanga programme			
	Objective	Action	Indicators/ Targets	Report Comments
2.1	Continue to develop Te Reo Māori me ona Tikanga programme so that Māori language and culture become a natural part of the everyday learning experience of students	<ul style="list-style-type: none"> Teacher(s) incorporate more everyday expressions into the classroom language (e.g. kai, Hare Mai) Include Māori stick games into singing lessons and practice. 	<p>Bicultural curriculum more evident: i.e. Students responding to Te reo Māori naturally/as a matter of course (e.g. to 'Hare Mai' and kai)</p> <p>Students are familiar with Māori songs and actions and perform them to the best of their ability</p>	<ul style="list-style-type: none"> Everyday Te Reo phrases (functional language, greetings and blessings) are used every day in class. Our aim is for our students to have 'receptive' understanding of these. <i>(Our students do not yet display understanding of these phrases; but in special needs everything needs to be done a 1000 times!)</i> Stick games and singing are part of our music programme. <i>(Good participation in these from our students—it is a fun activity)</i> Target Met
2.2	Foster understanding and connection by visiting (and some students possibly staying on) marae.	<ul style="list-style-type: none"> Plan visit to Waiwhetu Marae 	Marae visit(s) take place	<ul style="list-style-type: none"> This was unable to happen in term 1. And happened in term 3. Target Met

Objective 3	UPPER SCHOOL Continue the development of the Upper School Outdoor Classroom curriculum and prepare facilities and resources for staged implementation. <i>Relates to Strategic Goals:</i>			
	Objective	Action	Indicators/Targets	Report Comments
	1. To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students 2. To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals 4. To work with Rudolf Steiner School Trust to ensure completion of the school site			
3.1	Begin to establish an Outdoor Classroom facility, equipment and resources	<ul style="list-style-type: none"> Earthworks and retaining to form terraces in area behind Petone West during Christmas holidays, in preparation for Term 1 Structure for iron blacksmithing designed and built on terrace with student and parent input 	<ul style="list-style-type: none"> Blacksmithing outdoor structure built Tools and equipment acquired as budget allows 	Tools were acquired in Term 1 Discussions with interested people took place to plan shelter/shade structure to be built during 2015 Parent working bee was poorly attended in Term 4 which limited the amount of work done on retaining walls <ul style="list-style-type: none"> Target Not Fully Met Yet
3.2	Implement first stage of Upper School Outdoor curriculum	<ul style="list-style-type: none"> Class 8 students learn to make willow hurdles in timetabled lessons Class 10 students learn blacksmithing in timetabled lessons 	<ul style="list-style-type: none"> Willow hurdles are built on school site and forged items are available for display, for example, at Toy Food and Craft festival 	Willow hurdle making took place in Term 1 and 4 – with hurdles incorporated into outdoor classroom area <ul style="list-style-type: none"> Target Met
3.3	Outdoor Classroom Coordinator continues to develop 10 year plan for the progressive implementation of the outdoor classroom curriculum	<ul style="list-style-type: none"> Discuss development and implementation plan with teachers Submit draft plan to College of Teachers for feedback and then submit to BoT Ensure that the outdoor classroom development plan is integrated with the Trust's long term building and property development plan through appropriate communication with the Trust Confirm next steps for 2015 and build, acquire or plan for the necessary facilities and equipment to allow implementation in 2015 Prepare budget request to support continued implementation of the plan in 2015 and review Job description of Outdoor Classroom Coordinator at year end. 	<ul style="list-style-type: none"> Upper and Lower School teachers meet to share and integrate curriculum and plans across the whole school 10 year plan in place for curriculum development and implementation by year end 	Outdoor classroom area was integrated into Trust's property development plan Discussions took place with some Lower School teachers wrt development of LS outdoor curriculum – enhanced by LS teacher attendance at Michael Park Conference Discussions relating to plan for 2015 took place with US Coordinator and were incorporated into 2015 timetable Budget request made to Trust to support provision of shelter/shade over a portion of the outdoor classroom area <ul style="list-style-type: none"> Target Not Fully Met Yet

3.4	Communicate developments to teachers and parents	<ul style="list-style-type: none"> • Include willow hurdles and blacksmithing in teacher professional learning during year eg teacher development days • Progress on outdoor classroom development is communicated to community 	<ul style="list-style-type: none"> • Information and photos of progress appear in Bush Telegraph, on school website and presented at a community meeting 	<p>Outdoor classroom developments were included in the Bush Telegraph to create inform and create interest for the Term 4 working bee. No community meeting was held at which the developments could be presented</p> <ul style="list-style-type: none"> • Target Not Fully Met Yet
-----	--	---	---	---



Raphael House Qualification Results for 2014

Qualification Offered

Class 10, 11 and 12 took part in the Steiner School Certificate (SSC) in 2014. The Federation has advised that the name of the qualification has been changed from the International Steiner School Certificate (ISSC) to the Steiner School Certificate (SSC) because, even though the qualifications are being offered internationally, the NZQA registered the qualification under SSC and changes are not permitted without consultation.

Class	Qual Level	Not Achieved			Achieved	Achieved Highly Commended	Achieved with Distinction	Total students achieved	Total students entered (Incl NA)
		NA	NA-Exch*	NA#	A	M	E		
Class 10 (+ 1 student from Class 11)	Level 1	6	2	4	5	10	3	75%	24
	% of total L1	25%	8%	17%	21%	42%	13%		
Class 11 (+ 2 students from Class 12)	Level 2	2	0	2	4	8	5	89%	19
	% of total L2	11%	0%	11%	21%	42%	26%		
Class 12	Level 3	2	0	2	8	12	3	92%	25
	% of total L3	8%	0%	8%	32%	48%	12%		
Total percentages overall		15%	3%	12%	25%	44%	16%	85%	68

NA-Exch* (Exchanges)

This includes students away on exchange who were therefore unable to gain enough points. Note that students go on exchange for differing periods and some managed to gain their certificates despite being away. These students have been included with the other results gained. There were only exchange students leaving from Raphael House in Class 10 2014.

NA#

This includes students who were present for the school year but failed to gain the certificate. This also includes students with chronic health conditions, as well as those who failed to gain Level 1 Numeracy (see discussion later).



Comments on 2014 results

Change in Reporting

This commentary excludes those students identified above as Not Achieving because they were on formal exchange programmes, although it includes those students with health conditions which prevented them from completing the academic qualification. Note that this in contrast to reporting of previous years, where this category has included both students on exchange AND those who have had severe health conditions. This change in reporting has come about at the recommendation of the Ministry of Education.

SSC Level 3 (Class 12)

- 60% of students achieved at Highly Commended or With Distinction, which is significantly lower than 2014 (89%).
- 32% of students gained the Certificate at the Achieved Level.
- 8% of students (two students) failed to gain the Certificate.

The decrease in students achieving at Highly Commended or With Distinction is of concern, but not unduly so – given that class sizes are small and thus statistics can be easily skewed. Similarly, there has been an increase from 0% to 32% in students gaining Achieved for their certificates.

Two of the 25 students in Class 12 did not achieve the Level 3 certificate. One student had an on-going chronic health condition which prevented her completion of the year. Little could be done to support her, given her compromised health. The second student struggled with the requirements of Level 3 work, gaining only 17 of 32 required Level 3 points. This was in contrast to the 30 of 18 required Level 2 points, which he did gain. This suggests a general failure to understand and engage with the level of academic achievement required at Level 3. As a consequence of this student's failure to achieve, the 2014 SSC coordinator made strong recommendation to staff that there is clearer reporting to parents, indicating progress towards gaining of Level 3 points, over the course of the year.

Note: as indicated in the 2013 report, two students who failed to gain their Level 2 certificates in 2013 returned to Class 12 in 2014 to complete the task. One student completed just the outstanding work to gain his Level 2 certificate, while the other completed the outstanding Level 2 work and gained his Level 3 certificate in 2014.

SSC Level 2 (Class 11)

- 68% of students achieved at Highly Commended or With Distinction.
- 21% of students gained the Certificate at the Achieved Level.
- 11% of students (two students) failed to gain the Certificate.

Two of the 19 students in the class did not achieve the Certificate. One student is missing one Learning Outcome only and may opt to take part in a Class 11 2015 Main Lesson with a view to gaining the outstanding points to gain his Level 2 qualification. The second student gained very few points for his level 2 qualification. He did, however, complete his Level 1 qualification, which was outstanding from 2013. The 2014 SSC coordinator is in contact with the Federation to formulate a plan for this student. (He may be permitted to continue with Class 12 or may have to make up the missing points from his Level 2 qualification.)

SSC Level 1 (Class 10)

- 55% of students achieved at Highly Commended or With Distinction.

- 21% of students gained the Certificate at the Achieved Level.
- 8% of students (two students) failed to gain the Certificate as they were away on exchange.
- 17% of students (four students) failed to gain the Certificate as they lacked Foundation Numeracy

Note regarding the NA# students in Class 10 (Level 1)

There are four students who gained Not Achieved as they did not gain Foundation Numeracy (a requirement for the Level 1 certificate). This situation was planned for and anticipated, with clear communication with students and parents from the HOD Maths and SSC Coordinator. There are a relatively large number of students in the class who have special educational needs, especially with regard to Numeracy. These students were identified as needing extra support and worked separately with their Maths teacher in order to allow them to work at a slower pace and (in some cases) on separate Learning Outcomes more suitable to their learning needs. Their Maths programme involves working on Level 1 Maths from January 2014-June 2015 (i.e. into their Class 11 year); and on Level 2 Maths from July 2015-November 2016 (i.e. into their Class 12 year). It is anticipated that the students will thus be able to gain the required Numeracy points by the end of their schooling.

2013 Qualification Results (This is the updated version of 2013 information, altered for clarification as part of the ERO review process.)

Information previously provided in 2013 review								New information added for clarity after ERO review	
Class	Qual Level	Not Achieved	Achieved	Achieved Highly Commended	Achieved with Distinction	Total students achieved per level	Total no. students entered per level	Total no students on exchange for 3-6 months who did not pass	Total no students not able to complete course due to serious illness
		NA*	A	M	E			NA	NA
Class 10	Level 1	1	5	5	3	93%	14	3	1
	% of total L1	7%	36%	36%	21%				
Class 11	Level 2	2	6	12	6	92%	26	0	2
	% of total L2	8%	23%	46%	23%				
Class 12	Level 3	1	0	5	3	89%	9	0	0
	% of total L3	11%	0%	56%	33%				
Totals across 3 levels								<u>3</u>	<u>3</u>
Totals as %		<u>4</u>	<u>11</u>	<u>22</u>	<u>12</u>		<u>49</u>		
		8%	22%	45%	24%				
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. I.e - those whom we would <u>not</u> expect to pass. All data above (including total students entered) is calculated excluding the students identified above.									

Comparison of 2014 with 2013 Results

In 2013 91% of the students entered for their respective SSC level achieved that certificate level. This percentage EXCLUDED students who were on exchange or who had chronic health conditions.

In 2014 85% of the students entered for their respective SSC level achieved that certificate level. This percentage EXCLUDED students who were on exchange but INCLUDED those who had chronic health conditions. The change in reporting is discussed in detail earlier in this document.

Overall comparison

- The percentage of students who gained Not Achieved has increased from 8% to 15%.
- The percentage of students who gained Achieved has increased from 22% to 25%.
- The percentage of students who gained Achieved Highly Commended has remained the same at approximately 44%.
- The percentage of students who gained Achieved with Distinction has dropped from 24% to 16%.

These figures suggest that there has been a slight decrease in overall performance this year; however, as previously noted, the data sample is extremely small and it is important that this is taken into account. The Class 10 students on the special Maths programme must also be taken into account as their results have increased the NA percentage overall. In general the majority of students engaged in SSC gain their certificates, with a good number gaining their Highly Commended or With Distinction. Small numbers of students are, however, failing to gain their certificates and it is increasingly important that such students are supported.

Summary

In summary, the overall qualification results are satisfactory, with an average of 85% of students achieving the qualification level offered, 44% achieving at Highly Commended and 16% with Distinction.

Of the 44 students enrolled in Class 11 and 12, three did not gain a qualification. This totals approximately 7% of the student body, indicating that 93% of students DO gain a qualification. Thus the school is currently exceeding the MOE target of 85% pass rate (Target 5: 85% of 18 year olds will have achieved NCEA Level 2 or equivalent).

The external moderator for SSC has placed Raphael House at 88% agreement rate between moderator and assessment decisions, which is a pleasing correlation which suggests that teachers are making appropriate assessment decisions.

At the 2014 end of year SSC Coordinators' cluster, the national manager undertook to gather and collate data on national achievement rates for SSC. Once this information has been supplied it will increasingly be possible to track progress.



Nicola Hare
2014 Steiner School Certificate Coordinator

24 February 2015



Reporting commentary on students in years 1 to 8 that use *The New Zealand Curriculum*.

Date: 24 February 2015

School name: Raphael House Rudolf Steiner School

School number: 0133

NAG2A (b)(i) Areas of strength

National Standard subjects: Reading

Discussion: Reading is strong in Year 3 to Year 8

High reading results for "above" in most classes: one class (year 2) has 14% "above" but the rest range from 20 – 40% "above". This continues to be an area of strength for us and is supported by our approach to the learning processes in our integrated curriculum.

NAG2A (b)(i) Areas for improvement

National Standard subjects: Writing and Maths

Discussion:

- Whole school writing achievement of "at" or "above" is 52.6%.
- Class 6 (year 7) in particular have achievement levels of 36.4% "at" or "above"
- Boys across the whole Lower School have achievement levels 39.5% of "at" or "above"
- Overall writing levels are low against national average, particularly in boys.

Discussion: In Maths, a consolidation approach is needed.

- Whole school (Lower School) Maths achievement of "at" or "above" is 67.2%
- The Class 7 (year 8) class while meeting last year's target is still only achieving 55.5% "at" or "above" and needs continued support.

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

Discussion:

Our Analysis of Overall Teacher Judgements come from The Federation of Rudolf Steiner Waldorf Schools in New Zealand Learning Steps and informs our overall areas of improvement.

More specific information is taken from the standardised assessments (AsTTle, Star and PAT's) and non-standardised assessments (Running Records, GloSS) which inform Annual Goals and specific teaching.

Our Board of Trustees are monitoring these areas closely. These were highlighted in our 2014 ERO review that pinpointed the need to consolidate our analysis framework in identifying the most urgent needs. Since then we have received advice and guidance from NZCER to create specific target to improve achievement. This is reflected in our 2015 Annual Plan Goals.

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

Discussion:

- A successful RTLB referral is being used to assist in creating a school wide writing programme.
- We are revising the our writing curriculum to include specific progressions for each year level, the introduction and development surface and deeper features and appropriate genre for each year level and examples of explicit teaching of specific writing skills
- We are update the school's writing resources
- We are providing targeted teacher PD on explicit teaching skills of writing skills (RTLB, internal English HoD and Specialist teacher and support from the schools Learning Support team)
- There is a whole Lower School (year 1 to 8) review on how assessment is used to inform next steps for all the differing levels of achievement in a class

Maths

- In Maths a new target has been set to accelerate the same target group to achieve towards achieving "at" the year 8 level through building addition/subtraction strategies to support basic facts knowledge.

NAG2A (b) (iv) Progress Statement

Discussion:

Reading achievement has continued to improve. 2013 results showed year 7 and 8 with high percentages of student's "above" (33% and 41.7). In 2014, results showed all classes except 2 with more than 28% "above" and reading.

Writing results from 2013 to 2014 however have not improved. There was a drop in overall achievement in all students, as well as boys and girls. The low achievement levels were not sufficiently identified in 2014 and as a result proper goals were not set. The 2015 goals are taken from well analyses assessment data and much more tangible goals put in place as a result.

Maths – target groups for low achievers and Gifted and Talented were successful. Class teacher support was helpful and will remain one of many strategies (see above) for Target Areas in 2015. Continued teacher development will be needed in order to lift achievement levels to the national average.

2014 National Standards Reporting

Date:	8/12/2014
Number:	133
Name:	Raphael House Rudolf Steiner School

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	21	11.3%	30	16.1%	74	39.8%	61	32.8%	186
Māori	0	0.0%	6	35.3%	8	47.1%	3	17.6%	17
Pasifika	0	0.0%	0	0.0%	0	0.0%	2	100.0%	2
Asian	0	0.0%	0	0.0%	2	40.0%	3	60.0%	5
European/Pākehā/ Other European	21	13.0%	24	14.8%	64	39.5%	53	32.7%	162
Male	10	12.3%	17	21.0%	35	43.2%	19	23.5%	81
Female	11	10.5%	13	12.4%	39	37.1%	42	40.0%	105

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school	1	5.0%	6	30.0%	9	45.0%	4	20.0%	20
After 2 years at school	6	27.3%	2	9.1%	6	27.3%	8	36.4%	22
After 3 years at school	4	17.4%	3	13.0%	6	26.1%	10	43.5%	23
End of Year 4	1	3.6%	8	28.6%	9	32.1%	10	35.7%	28
End of Year 5	2	9.5%	2	9.5%	11	52.4%	6	28.6%	21
End of Year 6	2	9.1%	2	9.1%	10	45.5%	8	36.4%	22
End of Year 7	4	14.8%	3	11.1%	9	33.3%	11	40.7%	27
End of Year 8	1	4.3%	4	17.4%	14	60.9%	4	17.4%	23

2014 National Standards Reporting

Date:	8/12/2014
Number:	133
Name:	Raphael House Rudolf Steiner School

	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	19	10.2%	69	37.1%	81	43.5%	17	9.1%	186
Māori	1	5.9%	8	47.1%	8	47.1%	0	0.0%	17
Pasifika	0	0.0%	0	0.0%	1	50.0%	1	50.0%	2
Asian	0	0.0%	1	20.0%	3	60.0%	1	20.0%	5
European/Pākehā/ Other European	18	11.1%	60	37.0%	69	42.6%	15	9.3%	162
Male	11	13.6%	38	46.9%	28	34.6%	3	3.7%	81
Female	8	7.6%	31	29.5%	52	49.5%	14	13.3%	105

	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	2	10.0%	5	25.0%	9	45.0%	4	20.0%	20
After 1 year at school	4	18.2%	5	22.7%	11	50.0%	2	9.1%	22
After 2 years at school	2	8.7%	9	39.1%	12	52.2%	0	0.0%	23
After 3 years at school	2	7.1%	10	35.7%	10	35.7%	6	21.4%	28
End of Year 4	5	23.8%	11	52.4%	4	19.0%	1	4.8%	21
End of Year 5	2	9.1%	12	54.5%	6	27.3%	2	9.1%	22
End of Year 6	1	3.7%	7	25.9%	17	63.0%	2	7.4%	27
End of Year 7	1	4.3%	10	43.5%	12	52.2%	0	0.0%	23

2014 National Standards Reporting

Date:	8/12/2014
Number:	133
Name:	Raphael House Rudolf Steiner School

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	18	9.7%	43	23.1%	103	55.4%	22	11.8%	186
Māori	0	0.0%	8	6800.0%	7	41.2%	2	11.8%	17
Pasifika	0	0.0%	0	0.0%	2	100.0%	0	0.0%	2
Asian	0	0.0%	0	0.0%	4	80.0%	1	20.0%	5
European/Pākehā/ Other European	18	11.1%	35	21.6%	90	55.6%	19	11.7%	162
Male	7	8.6%	18	22.2%	47	58.0%	9	11.1%	81
Female	11	10.5%	25	23.8%	56	53.3%	13	12.4%	105

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school	2	10.0%	6	30.0%	9	45.0%	3	15.0%	20
After 2 years at school	3	13.6%	4	18.2%	13	59.1%	2	9.1%	22
After 3 years at school	1	4.3%	7	30.4%	15	65.2%	0	0.0%	23
End of Year 4	1	3.6%	6	21.4%	18	64.3%	3	10.7%	28
End of Year 5	4	19.0%	2	9.5%	10	47.6%	5	23.8%	21
End of Year 6	2	9.1%	5	22.7%	13	59.1%	2	9.1%	22
End of Year 7	4	14.8%	8	29.6%	12	44.4%	3	11.1%	27
End of Year 8	1	4.3%	5	21.7%	13	56.5%	4	17.4%	23

Members of the Board of Trustees 2014

Raphael House Rudolf Steiner School

Name	Position	How Position on Board was Gained	Occupation	Employer	Term Expired / Expires
Caroline Gray	School Principal	Appointed November 2013 Interim Principal appointed Aug 2013 Staff rep elected May 2013	Principal	Raphael House Rudolf Steiner School	December 2016
Paul Denford	Proprietors' Rep	Appointed February 2010 February 2013	Teacher	Te Ra	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
Carolyn van Leuven	Parent Rep	Re-elected May 2013 Re-elected May 2010 (Co-opted 2008)	Policy Advisor	Department of Prime Minister and Cabinet	June 2016
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
Tristan Fuhrhop	Student Rep	Elected September 2013	Student	Raphael House Rudolf Steiner School	September 2014
Helena Tobin	Coopted	Coopted February 2014	Business owner / parent	Self Employed	February 2015
Andrew Harwood	Parent Rep	Elected May 2013	Self Employed	Visa Bureau	July 2014 <i>Resigned</i>
Paul Kirby	Parent Rep	Elected Sept 2014	Senior Legal Counsel	QE II National Trust	June 2016
Manuel Baucke-Maunsell	Student Rep	Elected September 2014	Student	Raphael House Rudolf Steiner School	September 2015

Statement of Responsibility

For the year ended 31 December 2014

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 2014.


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.

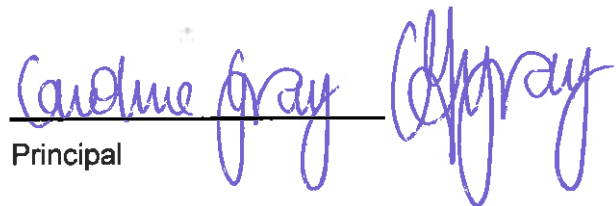
In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the School.

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 2014 financial statements are authorised for issue by the Board Chairperson and Principal.



Chairperson
Ralph Wallace



Principal

30/4/15

Date

30.04.15

Date

Raphael House
Rudolf Steiner School
Statement of Comprehensive Income
For the year ended 31 December 2014

	Note	2014 <u>Actual</u> \$	2014 <u>Budget</u> \$	2013 <u>Actual</u> \$
<u>Income</u>				
Government Grants	2	2,921,423	2,923,186	2,895,838
Use of Land and Buildings		385,600	385,600	372,000
Local Fundraising	3	241,745	326,400	235,966
Other Income	4	167,664	190,534	200,876
Interest		14,320	12,000	14,636
Total Income		3,730,752	3,837,720	3,719,316
<u>Expenses</u>				
Fundraising (costs of raising funds)	3	0	0	0
Other Income Expenditure	4	54,982	68,362	58,306
Learning Resources	5	2,817,475	2,882,009	2,787,712
Administration	6	236,486	263,374	221,268
Property	7	585,096	571,519	569,155
Depreciation	8	57,410	44,339	49,992
Total Expenses		3,751,449	3,829,603	3,686,433
Net surplus / (deficit) for year		(20,697)	8,117	32,883
Other Comprehensive Income		0	0	0
Total Comprehensive Income		(20,697)	8,117	32,883

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 2014

	<u>2014</u> <u>Actual</u> \$	<u>2014</u> <u>Budget</u> \$	<u>2013</u> <u>Actual</u> \$
Equity at the start of the year	<u>257,623</u>	<u>257,623</u>	<u>224,740</u>
Total comprehensive income	(20,697)	8,117	32,883
Equity at the end of the year	<u>236,926</u>	<u>265,740</u>	<u>257,623</u>

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 2014

		2014	2014	2013
	Note	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
		\$		\$
Equity		236,926	265,740	257,623
Total Equity		236,926	265,740	257,623
Represented by:				
<u>Current Assets</u>				
Cash and Cash Equivalents	9	89,578	82,152	20,959
Petrol Vouchers		1,680	1,000	290
Accounts receivable	10	348,570	270,000	264,905
Prepayments		10,071	10,000	11,245
Investments	11	200,000	250,000	300,000
Total Current Assets		649,899	613,152	597,399
<u>Current Liabilities</u>				
Accounts Payable		30,827	40,000	42,408
Homestay Funds Held in Trust		8,200	0	0
Other Current Liabilities	13	296,943	275,000	261,813
Income Received in Advance	14	19,607	5,000	4,199
Provision for Cyclical Maintenance	15	134,768	135,000	8,694
Painting Contract Liability	16	37,737	37,737	37,737
Total Current Liabilities		528,082	492,737	354,851
Working Capital Surplus (Deficit)		121,817	120,415	242,548
<u>Non-current Assets</u>				
Plant & Equipment	12	154,609	185,000	185,992
Total Non-current Assets		154,609	185,000	185,992
<u>Non-current Liabilities</u>				
Provision for Cyclical Maintenance	15	29,825	30,000	129,180
Painting Contract Liability	16	9,675	9,675	41,737
Total Non-current liabilities		39,500	39,675	170,917
Net Assets		236,926	265,740	257,623

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 2014

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:	2014 <u>Actual</u> \$	2014 <u>Budget</u> \$	2013 <u>Actual</u> \$
Operations Grants	599,096	605,710	589,448
Teachers Salaries Grant	2,196,947	2,200,000	2,163,506
ORRS Grant	92,432	95,566	122,616
Other Government Grants	32,948	21,910	20,268
	2,921,423	2,923,186	2,895,838

3 Local Fundraising

Local funds raised within the school's community are made up of:	2014 <u>Actual</u> \$	2014 <u>Budget</u> \$	2013 <u>Actual</u> \$
Income			
Community Grants	5,467	35,000	2,000
Other Donations	6,727	16,000	23,966
Fundraising	0	15,400	0
Fundraising - Proprietors Contribution	229,551	260,000	210,000
	241,745	326,400	235,966
Expenditure			
Fundraising (costs of raising funds)	0	0	0
	241,745	326,400	235,966

4 Other Income

	2014 <u>Actual</u> \$	2014 <u>Budget</u> \$	2013 <u>Actual</u> \$
Income			
Activities	148,690	165,557	193,009
Trading	1,711	1,500	1,610
International Student Income	17,263	23,477	6,257
	167,664	190,534	200,876
Expenditure			
Activities	53,336	66,062	56,450
Trading	1,008	1,500	1,599
International Student Costs	638	800	257
	54,982	68,362	58,306
Net Surplus for the year	112,682	122,172	142,570

5 Learning Resources

	2014	2014	2013
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	\$	\$	\$
Curricular	112,498	191,263	118,279
Employee benefits - salaries	2,663,123	2,632,882	2,619,619
Information and communication technology	18,526	25,004	22,025
Library resources	74	2,510	123
Staff development	20,822	25,900	23,861
Other curriculum expenses	2,432	4,450	3,805
	2,817,475	2,882,009	2,787,712

6 Administration

	2014	2014	2013
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	\$	\$	\$
ACC premiums	4,904	3,800	3,621
Audit Fee	5,105	5,105	4,955
Board of Trustees expenses	16,077	5,740	8,880
Board of Trustees fees	5,610	5,700	5,280
Communications	18,725	20,920	13,720
Consumables	11,612	15,900	8,394
Employee benefits - salaries	151,196	177,664	150,510
Insurance	4,322	5,500	5,877
Operating lease	2,664	3,615	2,597
Postage	6,921	5,500	5,479
Other expenses	9,351	13,930	11,955
	236,486	263,374	221,268

7 Property

	2014	2014	2013
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	\$	\$	\$
Caretaking and cleaning consumables	29,888	22,006	13,465
Cyclical maintenance provision	38,291	43,634	29,011
Employee benefits - salaries and wages	71,988	72,379	90,430
Heat, light and water	25,358	21,100	25,117
Repairs and maintenance	22,855	15,700	24,735
Use of land and buildings	385,600	385,600	372,000
Other expenses	11,116	11,100	14,397
	585,096	571,519	569,155

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

8 Depreciation	2014	2014	2013
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	\$	\$	\$
Depreciation on assets			
Curriculum equipment	16,246	12,804	13,556
Furniture	7,443	6,590	6,702
IT equipment	26,633	19,583	23,278
Library	1,595	1,600	1,586
Motor vehicle	754	750	440
Office equipment	2,332	1,562	2,602
Plant and machinery	2,407	1,450	1,828
	<u>57,410</u>	<u>44,339</u>	<u>49,992</u>

9 Cash and Cash Equivalents	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$	\$
Current accounts	79,578	20,959
Short term deposits with a maturity less than three months	10,000	0
	<u>89,578</u>	<u>20,959</u>

10 Accounts Receivable	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$	\$
Salaries accrual	184,013	171,363
Banking staffing debtor	23,476	17,925
GST Clearing	6,234	11,822
Sundry debtors	134,847	63,795
	<u>348,570</u>	<u>264,905</u>

11 Investments	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$	\$
Short term deposits with maturities between three months and one year	200,000	300,000
	<u>200,000</u>	<u>300,000</u>

12 Plant & Equipment

2014

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
	\$	\$	\$
Curriculum Equipment	171,648	127,655	43,993
Furniture	91,716	57,323	34,393
Information and Communication Technology	150,457	105,581	44,876
Library Resources	56,897	45,202	11,695
Motor Vehicle	3,770	1,194	2,576
Office Equipment	37,186	30,043	7,143
Plant and Machinery	50,228	40,295	9,933
	561,902	407,293	154,609

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
IT Equipment	143,333	78,948	64,385
Library	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

	2014	2013
	\$	\$
Net Book Value Reconciliation		
Net book value at start of year	185,992	170,866
Less: Disposals at book value	0	0
Less: Depreciation charge for the year	(57,410)	(49,992)
Add: Asset acquisition at cost	26,027	65,118
Net book value at year end	154,609	185,992

13 Other Current Liabilities

	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$	\$
Audit accrual	5,105	4,955
Leave accrual	9,693	15,278
Salary accruals	188,843	171,363
Other Current Liabilities	93,302	70,217
	296,943	261,813

The carrying value of payables approximates their fair value

14 <u>Income received in advance</u>	2014 Actual \$	2013 Actual \$
International students' fees in advance	15,317	0
Other Income in Advance	4,290	4,199
	19,607	4,199

15 <u>Provision for Cyclical Maintenance</u>	2014 Actual \$	2013 Actual \$
Provision at the start of the year	137,874	119,277
Increase in the provision during the year	27,119	20,097
Use of the provision during the year	(400)	(1,500)
Provision at the end of the year	164,593	137,874
Current Liability	134,768	8,694
Non Current Liability	29,825	129,180
	164,593	137,874

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 <u>Painting Contract Liability</u>	2014 Actual \$	2013 Actual \$
Current Liability	37,737	37,737
Non Current Liability	9,675	41,737
	47,412	79,474

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 2014 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 useage basis, calculated on normal arms length principles.

At balance date \$64,833 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

2014	2013
<u>Actual</u>	<u>Actual</u>
\$	\$

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:

Board of Trustees	5,610	5,280
Committee members	0	0
	<u>5,610</u>	<u>5,280</u>

Principal

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

	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$000	\$000
Salaries and other short term employee benefits:		
Salary and other payments - K Brice (19 fortnights)	-	\$100 - \$110
Salary and other payments - C Gray (7 fortnights)	-	\$30 - \$40
Salary and other payments - C Gray (26 fortnights)	\$120 - \$130	
Benefits and other emoluments	-	-
Termination benefits	-	-

Other Employees

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

	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$000	\$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:

	2014	2013
	<u>Actual</u>	<u>Actual</u>
	\$	\$
Total Value	0	0
Number of People	0	0

20 Contingencies

Contingent Assets

There are no Contingent Assets as at 31 December 2014. (2013 Nil)

Contingent Liabilities

There are no Contingent Liabilities as at 31 December 2014. (2013 Nil)

21 Commitments

Operating Commitments

As at 31 December 2014 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 \$3,412 and a term commitment of \$3,311.

22 Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2014, the school received total Kiwisport funding of \$5,548 (excluding GST). The funding was spent on employing a part time sports co ordinator, sports equipment and sports uniforms.

23 Pelorus Trust

A grant for music resources, in the form of a digital piano, has been received for 2014. We thank Pelorus Trust for once again supporting our school.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
RAPHAEL HOUSE RUDOLF STEINER SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

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 26 to 41 that comprise the statement of financial position as at 31 December 2014, the statement of comprehensive income and 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 26 to 41:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the School's:
- financial position as at 31 December 2014; and
- financial performance for the year ended on that date.

Our audit was completed on 30 April 2015. 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