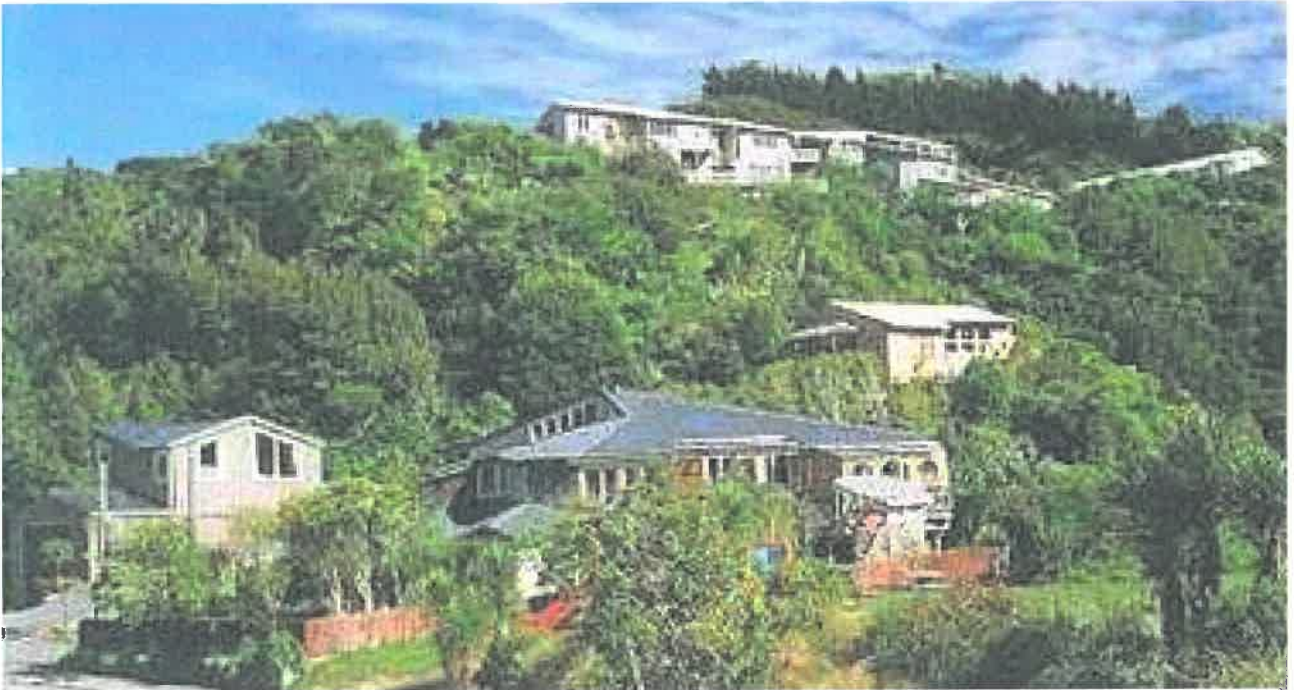


Raphael House Rudolf Steiner School



Annual Report and Financial Statements for the Year Ended 31 December 2015

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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)

Principal's Report

Ngā mihi nui kia koutou katoa
What a year it's been both at Raphael House, and in that big wide world of ours. I hope this volume gives you the chance to look back over all we have achieved in 2015, and smile.



Rudolf Steiner brought likeminded and ambitious teachers together to form his first school in Stuttgart in 1919. Nearly 100 years later we are still doing the same, providing a seamless education stream from Kindergarten to Class 12, gathering skilled and creative people together to support the shared vision for our kura. There are staff and students we will be fare welling and new staff, students and whānau we will be welcoming

ready for 2016. Although the faces may change the heart based connection remains ever present and shapes who we are as a community. My thanks go to all the students, staff, parents, friends and volunteers who support and guide us daily. Our whānau is stronger because you have chosen to be a part of it. Kia ora.

As we already know, Steiner education is a positive indicator for difference; the Ministry of Education has hailed the developments to our curriculums and complementary alternatives to National Standards and NCEA as rigorous and well beyond the picture of what is being delivered nationally. This news is warmly received, but not surprising. Steiner Waldorf schools have worked relentlessly to be at the vanguard of future focussed education – to meet the challenges and gifts that each one of our tamariki bring, and to be ambitious about the educational journey ahead. Our job is not to stand still, but to move with optimism and courage into the future.

And the future is a weird thing. It is what we can't always predict but what we create every day. Our future *is* today and it's about having the discipline to bring our vision and values to life. Owning and practising our vision and values means we are investing continually in the whānau we serve: the Raphael House community, the Steiner Waldorf world movement and most importantly the children who will of course, be the future: the thing we cannot predict.

But what we can predict is that our curriculum *can and will* make a difference to the students who come to us. What we teach is simple: an integrated, practical and creative curriculum through imagination, inspiration and intuition. Our mission is to shape our students toward global,

Principal's Report

toward global, humanitarian citizenship, ready to serve and contribute at the highest levels in the future. Whether it's a Main Lesson or a class play, our teachers encourage our students to fall in love with not knowing by enjoying the journey they are immersed in. The fear of not knowing might be one of the most powerful fears of all because it affects many areas of our lives. At a time where there is never ending data, daily and weekly testing opportunities and pressure from government for guarantees of academic success, Steiner education has the foresight to question the rationale behind it and point to the picture of child development first. Of course we want the very best academic outcomes for our graduates but at what cost? Our students deserve to have time to grow and to play alone *and* together, to enjoy not knowing, to be able to savour the discovery journey and to have the confidence to fall forwards. Ready for their bright and shining future ahead.

Without these milestones the fear of failure can prevent us from finding our true selves, our creative gold and our innate problem solving skills. Babies learn to walk by falling down a lot and skateboarding tricks are essentially 99 per cent failure and 1 per cent "I hope someone filmed that". Finding opportunity and strength in difference is what we are about at Raphael

House. We do this by recognising that timing is everything. There is no accident in the moment we present the material to the students and also no accident that our graduate achievement levels are so high. We are guided by a truly excellent curriculum framework where the developmental stages of the child are the driver, not the test or statistical outcomes. Learning for the love of it, with plenty of chances to fall forward and to fall in love with life, is what we are about.

As I always say, my hope for all the students leaving us this year is for a brilliant future, filled with opportunity and friendship. Go into the world with an open heart and be ready to participate in the progress of humanity. Although sometimes it may feel like an impossible task - never stop trying to achieve it.

With love and light to you all

Tiaho te aroha, tiaho te ao mārama ki a koutou katoa

Ngā mihi nui

Nā, Caroline



Board of Trustees report

This year the Board of Trustees has carried on from our first full year in 2014, having come together in May 2013. We are beginning to sense the completion of the triennium in May next year - more of that later. Change is a fact of life and this year has seen more of the same, though a little less than last year.

We regretfully accepted Ben Ngaia's resignation as a parent representative early in the year and we filled his vacancy by appointing Helena Tobin (who was already a co-opted trustee). Near the end of 2014 Manuel Baucke-Maunsell joined us as student representative; his 12 month term is about to expire and we look forward to his brother Nicholas Baucke-Maunsell, the successful candidate in the recent elections, taking over with what we expect to be a seamless transition. An administration review completed early this year also triggered a few changes with the result Clare Goodman took over secretarial duties from Judy Fishenden.

The focus this year has been one of consolidation as we have sought to improve our effectiveness having embarked on a governance training programme with the New Zealand School Trustees Association, plus some high level organisational development work with Herbert Wolpert, an external consultant to focus on strategic alignment and cohesion between the Board of Trustees and our proprietor, the Rudolf Steiner School Trust (Wgtn). This work is currently ongoing as we seek to align our strategic plans.

A highlight of every year, and a testament to our special character education, was the Class 12 project presentation. It is so heartening and inspiring to see our students delivering on the education we all work so hard to deliver.

At this point I would like to encourage the full support of our school via the SCC – Special Character Contributions. These provide the lifeblood of our curriculum and the sole means by which we can provide the education of your choice. The Board has achieved resolution in the area of refundable deposits (many of you will have recently received correspondence in this regard) and to come, a renewed approach to Disbursements.

The Board continues to review its policies – recently Technology, Enrolment, Behaviour Management, and Complaints. Please avail yourself of the school website to keep up-to-date with this important work.

As always, we appreciate feedback – thank you for contributions via the term three parent/teacher meetings. A summary of submissions is being compiled and reported on by the end of the year.

The Board is also very pleased to see the re-establishment of the Student Council – which among other things, has involved itself with mentoring in reading, writing and maths with classes 5, 6 and 7. We thank Manuel for his work in this area.

As hinted at in the first paragraph, succession planning is an important issue we are beginning to think about on the Board. Some of us will be retiring at the end of this triennium (May 2016) and I would encourage any parent contemplating serving our school in a challenging, but ultimately rewarding manner, to give some serious thought to this enterprise. We would welcome any enquiries (chair@raphaelhouse.school.nz) and encourage attendance at our meetings between now and April next year. Check the BT for actual times of meetings.

The achievement of our goals and the meeting of all our needs are, of course, all designed to make the journey of our children through the school as successful as possible. The higher we set our expectations, the better will be our results. The Board is enormously grateful to Caroline Gray, our principal, and all our staff, too numerous to mention them all, for all the tremendously hard work, commitment and dedication shown. They have built on the work

Board of Trustees report

that has gone before, and the Board takes this opportunity to acknowledge this reflected in the ERO report of last year. Thank you to everyone, the parents who have invested their trust in us to lead and provide for the education of our children, also the PTFA and the TCFF committee. Ultimately, it is the achievement of success for and of our children that motivates and drives us.

And personally, can I also say thank you to my fellow trustees on the Board, it has been a joy and a pleasure to share in this work with you all again this year.

Ralph Wallace
Board Chair



Analysis of Variance 2015

Raphael House Rudolf Steiner School - Diversity and Partnership

NB - The following assessment results have been reported to the BoT: Term 1 Progressive Achievement Tests (PAT), Term 2 Learning Steps Initial Teacher Judgements (LTJ's) and Term 3 Writing Assessment tools for Teaching and Learning (assTTle), Term 4 Learning Steps Overall Teacher Judgements (OTJ's) results.

Area	Summary of Goals	Success of targets within each goal	Status of Goal & 2016 Actions
Upper School	Te Reo Māori me ona Tikanga programme	3 targets: 1 met, 2 developing	ONGOING: Strengthening of all aspects, particularly language & marae visits
	Waldorf Pedagogy	2 targets: 2 met	ONGOING: Focus of Waldorf impulses in curriculum planning & delivery
	Restorative Practices (RP)	2 targets: 2 met	COMPLETED: RP now part of behaviour plans & school kaupapa
	Student Leadership Group (SLG)	1 target: 1 met	ONGOING: Development of SLG activities & opportunities
	Student Achievement	1 target: 1 met	ONGOING: Development of data tracking & programmes tailored to individuals
Raphael Cl.	Development of learning support & hauora	1 target: 1 met	ONGOING: Development of IEP, supported with tailored learning programmes
	Te Reo Māori me ona Tikanga programme	2 targets: 1 met, 1 not met	ONGOING: Strengthening waiata, tikanga & marae visits
	Supporting learning needs (low & high achievers)	2 targets: 1 met, 1 not met	ONGOING: Improve co-ordination of data including auditory processing
	Restorative Practice (RP) & Key Capacities (KCs)	2 targets: 2 met	COMPLETED: RP & KC work embedded in LS
	Progress teacher knowledge & skill	1 target: 1 met	ONGOING: Continued major focus for 2016
	Strengthen use of Data to inform specific teaching	1 target: 1 met	ONGOING: Development of inquiry cycle with implementation of pertinent data
	Boys Writing	1 target: 1 not met	ONGOING: Main Focus for 2016 Lower School Annual Plan
	Class 6 Writing	1 target: 1 not met	ONGOING: Main Focus for 2016 Lower School Annual Plan
	Class 7 Maths	1 target: 1 not met	ONGOING: Re-planning according to Class 7, 2016 needs based on PAT data
	Te Reo Māori me ona Tikanga programme	1 target: 1 met	ONGOING: Development to strengthen priority of language & marae visits
Kindergarten	Meet diverse needs of parents and students	3 targets: 3 met	COMPLETED: Will be in built into future planning & communication
	Te Reo Māori me ona Tikanga programme	1 target: 1 met	ONGOING: Development of tikanga, waiata & te Reo with supported teaching
	Developing Outdoor Classroom curriculum	1 target: 1 met	ONGOING: Will continue to be a focus for 2016
CoT	Provide PD on Waldorf Education	1 target: 1 met	ONGOING: Special Character PD work & support of Festivals

UPPER SCHOOL: Continue to develop te Reo Māori me ona Tikanga programme Relates to Strategic Goals:				
2. <i>To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals.</i>				
3. <i>To strengthen Tikanga Māori me Te Reo Māori at Raphael House</i>				
Objective 1	Objective	Action	Indicators/Targets	Final Report Summary
1.1	Continue to develop te Reo Māori me ona Tikanga programme in the Upper School so that Māori language and culture become a natural part of the everyday learning experience of students	<ul style="list-style-type: none"> Kaiako runs workshops for teachers on te Reo Māori me ona Tikanga and ways in which it can be incorporated into all aspects of the curriculum Upper School Curriculum Coordinator supports teachers to further integrate te Reo Māori into programmes of study Upper School Curriculum Coordinator to use the experience of other US staff to support and integrate Te Reo Māori into the US curriculum Teachers document the ways they are integrating te Reo Māori me ona Tikanga into all unit plans Kaiako teaches Māori language and culture to Upper School classes in timetabled sponsor lessons Teachers ask students to comment on their experience elements in courses in the questionnaires given at the end of units 	<ul style="list-style-type: none"> US staff to assist : Mario to lead & develop whakatōki, Megan to offer poi tuition Staff and students use Māori language more in everyday life as evidenced in use of written and verbal greetings, substitution of English words for Māori , verses and songs Kaiako is timetabled from Term 1 Week 5 to work within the Class 8-12 Sponsor times Performance appraisals shows Te Reo Māori me ona Tikanga has been incorporated into all unit planning and is evident in classroom delivery Student feedback from questionnaires indicates growing awareness and understanding of Te Reo Māori me ona Tikanga 	<p>Term 2 Teacher Development Day focus of pronunciation and creating a pepeha. Consolidated and extended this work at our Term 3 PLD day.</p> <p>Introduction the idea of each department having a whakatōki which reflects their subject area.</p> <p>Teachers are using te Reo frequently in communication & verses in te Reo spoken on a regular basis.</p> <p>Te Reo as integrated aspect of Class 8, 9 and 10 in sponsor lessons & Class 11 for 2016 pōwhiri.</p> <p>Start of a successful lunchtime kapa haka group.</p> <p>Te Ra welcomed with a pōwhiri to the Upper School</p> <p>Te Reo and Tikanga Māori growing in ML eg landforms in Geology ML and Kaitiakitanga in Living Earth ML.</p> <p>Additional elements of Tikanga and te Reo have been introduced into the English learning programme</p> <p>New Learning Hub named, 'Te Huinga Raukura' and opened with karakia and blessing.</p> <p>TARGET MET AND ONGOING IN 2016</p>
1.2	Foster understanding and connection by visiting and staying on marae	<ul style="list-style-type: none"> Plan visit to Waiwhetu Marae for one or more upper school classes Incorporate marae visits into camps if possible (eg Whanganui River, Lake Waikaremoana) 	<ul style="list-style-type: none"> Marae visits take place 	<p>Met with Ngai Tuhoe elders on the Lake Waikaremoana camp- established connections for more involvement with the iwi planned on 2016 camp.</p> <p>TARGET DEVELOPING AND ONGOING IN 2016</p> <p>Some of the above achievements have been communicated to parents at parent evenings. Intention is to increase use of BT and the website in 2016.</p> <p>TARGET DEVELOPING AND ONGOING IN 2016</p>
1.3	Communicate developments to school community	<ul style="list-style-type: none"> Updates of progress and events via the Bush Telegraph, on school website and at community meetings. 	<ul style="list-style-type: none"> Progress is communicated in a timely and positive fashion. 	<p>TARGET DEVELOPING AND ONGOING IN 2016</p> <p>Some of the above achievements have been communicated to parents at parent evenings. Intention is to increase use of BT and the website in 2016.</p> <p>TARGET DEVELOPING AND ONGOING IN 2016</p>

UPPER SCHOOL: Continue to strengthen the Waldorf Pedagogy Relates to Strategic Goals: 1. To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals. 8. To strive for excellence in teaching and administration assisting our students to realise their potential				
Objective 2	Objective	Action	Indicators/Targets	Final Report Summary
2.1	Further enhance the teachers' understanding of anthroposophy in relation to the key stages of child development and it's alignment with Waldorf pedagogy	<ul style="list-style-type: none"> During their first year new staff are assigned an experienced Waldorf mentor to work alongside, in order that they are given pedagogical guidance Aspects of key Steiner texts are introduced and discussed in the Upper School staff meetings 	<ul style="list-style-type: none"> Mentors are assigned and mentor meetings Studies of anthroposophy & Waldorf education / pedagogy are undertaken in Upper School meetings 	<p>New staff assigned a mentor who they met with throughout the year for support & guidance. Thursday Upper School Meetings have included study of anthroposophical concepts and Waldorf pedagogy eg. The birth of the physical, etheric and astral bodies.</p> <p>TARGET MET</p>
2.2	Clearly identify and develop the Waldorf impulses and objectives at each year level in relation to curriculum planning and delivery	<ul style="list-style-type: none"> Upper school staff are provided with an overview and understanding of the curriculum that the student receives during their K1-Y13 years Staff reflect Waldorf pedagogy in their planning and delivery of courses Prioritise and resource the development of an Upper School Orchestra and choral work supported with theoretical knowledge of Music at SSC in Practice Lessons. 	<ul style="list-style-type: none"> US visit the classrooms to gain an insight of the student experiences and why specific aspects of the curriculum are introduced at each year level Planning documents reflect linkages to and the teacher's current understanding of, the Waldorf impulses and objective (e.g. themes for each Class level CI 9 polarities) Student performances and contribution in school events upholds our Special Character. 	<p>Overview of the key themes of each year level from Class 1-12 were given to US teachers. In Thursday US Meetings the teachers visited the Kindergarten and all Lower School areas during Terms 1-3, learning about the curriculum and how the approach and subjects taught support the child at each developmental stage. Specialist Teacher successfully supported teachers to incorporate Waldorf pedagogy into their planning. Student Leadership group assisted with festivals in 2015. CI1 2 students were interviewed about their Class 12 Projects by the Hutt News, promoting special character learning.</p> <p>TARGET MET AND ONGOING IN 2016</p>

UPPER SCHOOL: Continue to strengthen Restorative Practice				
Relates to Strategic Goals:				
1. To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students				
Objective 3	Objective	Action	Indicators/Targets	Final Report Summary
3.1	Ensure that Restorative Practice becomes embedded at the first course of action for Upper School discipline	<ul style="list-style-type: none"> Ensure that Upper School staff become more confident with the underlying rationale and implementation of restorative practice techniques Provide Upper School staff with opportunities to participate in and experience Restorative Practice activates on a regular basis Information relating to Restorative Practice is discussed with the Upper School student 	<ul style="list-style-type: none"> Appropriate Professional Development opportunities are offered in the Faculty Meetings and Upper School meetings Staff are involved in Restorative practice role-play activities Teachers use Class Sponsor time to explain and discuss Restorative 	Teachers have increased skills in using RP techniques through ongoing RP PD including role playing & peer coaching. Term 2 and 3 focus was on using RP in everyday school life which has been applied with high degrees of success. TARGET MET
3.2	The wider school community is informed of the Restorative Practice processes being undertaken by our school	<ul style="list-style-type: none"> During 2015 parents are informed of the Restorative Practice process 	<ul style="list-style-type: none"> Information relating to Restorative Practice is communicated via the school's newsletter, Class Parent meetings and the school website 	Community website information developed through workshops in faculty meetings in the first half of the year. Parent also received updates and training in Class Meetings. TARGET MET
UPPER SCHOOL: To provide further opportunities to strengthen Upper School student leadership				
Relates to Strategic Goals:				
1. To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students.				
3. To strengthen Tikanga Māori me Te Reo Māori at Raphael House				
Objective 4	Objective	Action	Indicators/Targets	Final Report Summary
4.1	Encourage further opportunities for Upper School student leadership	<ul style="list-style-type: none"> Upper School staff to explore new opportunities for student leadership e.g. peer support, mentoring, assembly participation Upper School staff to encourage greater participation in student leadership activities 	<ul style="list-style-type: none"> Overall increased participation in both of these identified areas 	Throughout the year teachers supported leadership eg. Student film presentations for Hiroshima Day, Class 12 previewing projects & presentations on tournaments. Student Leadership Group (SLG) successful took on and ran activities included fundraising events, inviting speakers to assemblies, awareness raising – Nepal earthquake/ Organic Wealth/ World Vision/ Kidscan/ recycling etc. TARGET MET AND ONGOING in 2016

UPPER SCHOOL: To raise the level of achievement for Upper School students, an in particular those with learning needs 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 Education Goals.				
Objective 5				
5.1	Provide all students with opportunities to improve their level of achievement	<ul style="list-style-type: none"> Ensure that all teachers adapt and differentiate their pedagogy in order that students who experience barrier to their learning can more readily access the curriculum A focus group of Class 8 & Class 9 students is set up, and academic progress monitored throughout the year Academic performance monitored throughout the year 	<ul style="list-style-type: none"> Information pertaining to student learning needs and achievement is regularly disseminated via Upper School meeting and student Individual Education Programmed. Upper School SeNCo to report termly on the success of the alternative programmes implemented Upper School Class Sponsor to review the termly Steiner School Certificate results and provide immediate support to students where required 	<p>SeNCO used US meetings to upskill staff to interpret the technical aspects of educational reports in order to better understand the learning needs of students.</p> <p>Dr Ava Ruth Baker PD to US faculty on autistic spectrum disorder (ASD) & strategies for working effectively with students.</p> <p>Programmes for students with learning needs were progressively revised to better reflect benchmarks and be more effective.</p> <p>Specialist Teacher researched the RH testing methods used to ascertain student progress in literacy and numeracy. SeNCO HOD's, LS Coordinator and Learning Support teachers to progress this work in 2016.</p> <p>Literacy: Class 8 - new strategies adopted & TA support. End of year testing results show gains. Class 9 – class split for differentiation with 2 teachers. Self – monitoring spelling books introduced effectively. Teacher focus on ideas and language to scaffold study. Class 10 & 11 – groups split for targeted teaching.</p> <p>Numeracy: HoD Maths attended all IEP hui. Results of US testing tabulated for tracking for home/school liaison. Class 8 priority learners achieving in upper quarter of class results. Class 9 – positive engagement for 6 priority learners with sustained improvement. Class 10 – 26 of 29 gained foundation numeracy (2 other overseas and 1 gaining Level 1 numeracy in Unit Standards in 2016). All UE numeracy required were met.</p> <p>TARGET MET AND ONGOING IN 2016</p>

Obj 1	Raphael Class: To develop our ability to meet the diverse needs of our students to support learning and hauora Relates to Strategic Goal: 1. <i>To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students.</i>			
1.1	Objective Extend diagnostic processes. Ensure that students with identified needs are supported with tailored learning programmes.	Action <ul style="list-style-type: none"> • Arrange a professional team meeting to which all teachers and therapists are invited. • Arrange an after school child study for all staff members. • Each student in the class has an extensive individual programme. 	Indicators/ Targets <ul style="list-style-type: none"> • Professional team meetings happen every fortnight • Suggestions are programmed and implemented • Each area of the individual programme is assessed in the course of the year. 	Target Report Summary Ideas and practice extended with development and involvement of new staff, including outside agencies. Colour shadow work continued and offered to the community to encourage further parent involvement. IEP format updated and Teacher Aides involved in the interview and discussion process. TARGET MET
Obj 2	Raphael Class: Continue to develop te Reo Maori me ona Tikanga programme Relates to Strategic Goal: 3. <i>To strengthen Tikanga Maori me te Reo Maori at Raphael House.</i>			
2.1	Objective Continue to develop Te Reo Maori me ona Tikanga programme so that Maori language and culture become a natural part of the everyday learning experience of students. (Cont. and ongoing)	Action <ul style="list-style-type: none"> • Teacher(s) incorporate more everyday expressions into the classroom language (e.g. kai, Hare Mai) Continuous and ongoing. • Include Maori stick games into singing lessons and practice. 	Indicators/ Targets <ul style="list-style-type: none"> • Bicultural curriculum more evident: i.e. Students responding to te Reo Maori naturally/as a matter of course (e.g. to 'Hare Mai' and kai). • Students are familiar with waiata & actions & perform them to the best of their ability 	Target Report Summary Continued and ongoing work supported by weekly lessons with Kaiako. Familiarity & growing confidence evident in students and staff. TARGET MET AND ONGOING IN 2016
2.2	Foster understanding and connection by visiting marae, if possible.	Plan visit to Waiwhetu Marae	Marae visit(s) take place	TARGET NOT MET

LOWER SCHOOL: To develop our ability to meet the diverse needs of our students to support learning and hauora Relates to Strategic Goals: 1. 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. 8. To strive for excellence in teaching and administration assisting our students to realise their potential To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being			
Objective	Objective	Action	Indicators/ Targets
1.1	Supporting children with learning needs (low and high achievers)	<ul style="list-style-type: none"> Clear communication between teachers and Learning Support. Track academic and behavior progress of children with learning needs (IEP's, Listening Programme, therapies) Track and evaluate TA work in classroom 	<p>Target Report Summary</p> <p>Through Learning Support Mandate Group, the summary of allocation form has been revised to plan & track any intervention (academic or therapeutic) for children in classes 1-7.</p> <p>Tracking of priority learners as identified in the annual goals/ collating academic information of students that have received the Auditory programme. Tracking of auditory students was not completed as all data is not held centrally and so was difficult to collate. Centralising data is a task for Lower School Co-ordinator for 2016.</p> <p>Strong teacher aide direction not shown in all classes. 2016 the newly formed position of Learning Co-ordinator will manage the running of TA's to more closely monitor progress and adapt to needs with a particular focus on academic needs</p> <p>TARGET NOT MET AND DEVELOPING IN 2016</p> <p>Successful implementation of this work. Results will be apparent in final 2015 data for AoV.</p> <p>TARGET MET</p>
	<p>Maths Enrichment</p> <ul style="list-style-type: none"> An appropriate teacher and space is found in order to offer a Maths Enrichment programme for identified students Identify new students (from assessment data) to add to Maths Enrichment group 	<ul style="list-style-type: none"> Maths Enrichment programme is set up and runs all year to compliment current class 6/7 maths curriculum. 	

1.2	Build Salutogenesis (our own safe, spiritually healing and vibrant Raphael House culture)	<p>Restorative practice (social)</p> <ul style="list-style-type: none"> • Build knowledge of Restorative practice • Implement a straight forward system to allow teachers to use the process <p>Key capacities and 12 senses</p> <ul style="list-style-type: none"> • Build knowledge of the key capacities and 12 senses • Take Key Capacities that use healing arts activities to develop the 12 senses 	<ul style="list-style-type: none"> • Leadership modelling restorative conversations recorded in Kamar • Teachers share language and specific teaching of Key Capacities & develop a "what it looks like" reference for each year that relates to the 12 senses. • Capacities taught and evident in Unit, class support plans and IEP's • Child studies show evaluation of Capacities and 12 senses needs • Teachers share healing arts activities 	<p>Teacher PD incorporated into Parent Evenings</p> <p>Use of Kamar to log all RP work</p> <p>TARGET MET</p> <p>Child studies always include evaluation of capacities and senses. This year staff have also started to increase knowledge of constitutional types as part of child study development. PD received at Kolisko Conference. Child study minutes record 12 senses being used as a tool to evaluate in Child Studies</p> <p>TARGET MET</p>
1.3	Progress teacher knowledge and skills	<p>Literacy – writing</p> <ul style="list-style-type: none"> • Review whole Lower School writing curriculum and how to teach it 	<ul style="list-style-type: none"> • Teachers have PD on the current RH writing curriculum, Waldorf and mainstream approaches to writing • An over-arching plan is created to show writing progressions for each year • A syllabus is created of when to use what when (pencils, capitals, grip, books and activities, including the teaching of letter progressions and handwriting style) • Teachers for classes 5-7 receive PD on how to approach the teaching of writing • Syllabus of spelling progressions is developed especially with focus in the early years • Each teacher to find natural curriculum links and activities in their year to build a collective file 	<p>PD carried out in Teacher Call back and Teacher Development days, building knowledge of both Waldorf and mainstream philosophies and techniques. Ongoing training from Learning Support Coordinator.</p> <p>A writing progressions document has been started and is continuing to be developed. This is now in a peer review stage and is near completion. This was completed, made available to teachers and will be included in the RH curriculum document and planning and assessment handbook when next revised in 2016</p> <p>This is being included in the writing progressions document mentioned above.</p> <p>This is now part of the above progressions document</p> <p>TARGET MET</p>

1.4	Strengthen the use of assessment data to inform specific teaching practice	<ul style="list-style-type: none"> Create an enquiry cycle/process for teachers to follow for all assessments 	<ul style="list-style-type: none"> A stage by stage enquiry cycle/process is constructed. Questions for each stage are created to deepen teacher knowledge and ensure implementation and follow through. Staff implement each stage of the assessment cycle in a shared setting focused on PAT's. Staff share naturally occurring evidence to build interclass consistency class in forming ITJ's and OTJ's Staff moderate running records assessments 	<p>Inquiry cycle implemented for teachers to follow once a class assessment has been completed. This includes reflective questions and next steps stages.</p> <p>Teachers include reflection to break down next steps of teaching in different areas.</p> <p>Staff compared writing samples to build knowledge of levels. Following Learning Steps cluster new system of assessing and moderating writing results is being implemented.</p> <p>TARGET MET</p> <p>Class teachers implementing strategies specific to boys and include coverage of basic language, high interest prompts including individual project writing, setting student goals and reflection.</p> <p>Teachers have reflected and shared strategies that are successful & benchmark skills</p> <p>TARGET NOT MET : Main Focus for 2016 Lower School Annual Plan</p> <p>Teacher received tailored support to meet needs. Pertinent writing support resources implemented that include working with reluctant learners and comprehensive writing resources that differentiate levels. 5 out of 13 in target group improved one stage (38%). 8 did not (1 of the 8 was away from RH for 6 months during 2015)</p> <p>TARGET NOT MET : Main Focus for 2016 Lower School Annual Plan</p>
1.5	Target group: Writing – whole LS school boys <ul style="list-style-type: none"> For 60% of boys "working towards" or below (based on data collected Term 4 2014) move up one stage by the end of Term 4 2015 	<ul style="list-style-type: none"> Teachers receive PD on approaches on engaging boys in writing Teachers receive assistance in tailoring programmes for boys. 	<ul style="list-style-type: none"> Writing plans show specific strategies on assessing and teaching boys Specific teaching strategies are evaluated termly, shared amongst staff and reported to Literacy Co-coordinator. 	<p>Class teachers implementing strategies specific to boys and include coverage of basic language, high interest prompts including individual project writing, setting student goals and reflection.</p> <p>Teachers have reflected and shared strategies that are successful & benchmark skills</p> <p>TARGET NOT MET : Main Focus for 2016 Lower School Annual Plan</p>
1.6	Target group: Writing – Class 6 <ul style="list-style-type: none"> For 60% of children "working backwards" or below (based on data collected Term 4, 2014) move up one stage by end of Term 4, 2015 	<ul style="list-style-type: none"> Learning Support provides assistance in evaluating the needs of the class and tailoring a programme to suit One to one assistance provided to construct a programme and strategies for the year School to provide resources to assist teaching programme 	<ul style="list-style-type: none"> Writing plans show specific strategies on assessing and teaching Specific teaching strategies are evaluated termly and reported to the Literacy Co-ordinator Writing resources are updated with relevant material 	<p>Teacher received tailored support to meet needs. Pertinent writing support resources implemented that include working with reluctant learners and comprehensive writing resources that differentiate levels. 5 out of 13 in target group improved one stage (38%). 8 did not (1 of the 8 was away from RH for 6 months during 2015)</p> <p>TARGET NOT MET : Main Focus for 2016 Lower School Annual Plan</p>

1.7	<p>Target group: maths – Class 7</p> <ul style="list-style-type: none"> At least 5 of 7 students identified as “working towards” (below) in Term 4 2014 achieve Stage 7 Add/Sub strategy stage in Term 3 GloSS testing 	<ul style="list-style-type: none"> Work with Learning support in small groups Learning Support works with teacher to plan appropriate lessons. Teach explicit add/sub strategies to help solve basic facts problems 	<ul style="list-style-type: none"> Students have direct one to one and small group tuition. Purdy and Chris meet regularly to share planning and teaching strategies. Connections between basic facts knowledge and strategies is evident in planning 	<p>Teacher received tailored support to meet needs. Target group received additional group tuition. Relief teacher with this class during 2015 & this has impacted on results.</p> <p>3 out of 7 achieved this target (42%)</p> <p>TARGET NOT MET</p>
1.8	<p>Continue to develop te Reo Māori me ona Tikanga programme in the Lower School</p>	<ul style="list-style-type: none"> Teachers observe Kaiako & prepare lessons in cooperation with him. 	<ul style="list-style-type: none"> Everyday interactions include te Reo Māori for students Verses, stories & song all reflect our bicultural heritage 	<p>Kapa haka is well attended & popular in LS. Lessons reflect growing confidence of staff & students. Kaiako is supported by LS Co-ordinator & has time allocation to train teachers.</p> <p>Assemblies & performances demonstrate the increase in priority for counting, vocabulary & movement linked to Te Reo use.</p> <p>TARGET MET AND ONGOING IN 2016</p>

Obj 1	Kindergarten: To develop our ability to meet the diverse needs of our parent community and students to support learning and hauora in the Kindergarten Relates to Strategic Goal: 1. To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students. 7. For the Trust, School, parents and the wider Steiner community to work together to foster parent and whānau involvement in the spiritual and cultural aspects of the school so that parents are aware of the foundation principles of the School and are able to actively support it.			
	Objective	Action	Indicators/ Targets	Target Report Summary
1.1	To build knowledge and understanding of the diverse cultures in the kindergarten	<ul style="list-style-type: none"> Communicate with each individual family Inviting families to share their language and culture with the kindergarten 	<ul style="list-style-type: none"> Evidence is in kindergarten resources, stories, karakia, verses and songs. 	Deeper knowledge gained of the diverse cultures within KG & utilized community knowledge to extend existing resources in all rooms. Whānau invited to share cultural traditions. TARGET MET
1.2	To streamline planning and assessment	<ul style="list-style-type: none"> Deepen analysis & demonstrate inquiry practice 	<ul style="list-style-type: none"> Administration workload is manageable Teachers confident in planning & assessment 	Re-view & re-write of unit plans. Assessed effectiveness of format and learning aspirations (objectives). New and more effective termly assessment proving successful. TARGET MET
1.3	Educate the parent community of the importance of the first seven years as the bases for the children journey.	<ul style="list-style-type: none"> Mary Willow lectures & literature available Parent reflections to be discussed/shared Dawn Cowdry to run six y.o. observations 	<ul style="list-style-type: none"> Parent understand & feel included in the recommendations of the teachers & therapist Work supported by Kolisko Conference 	Mary Willow Term 2 increased knowledge of context of 6yo observations. Feedback VERY positive an obvious need to add MW as parent education every year. Shared curriculum themes on parent meeting night (painting, developmentally appropriate in Waldorf education). Kolisko Conference & related PD excellent. TARGET MET

Kindergarten: Strengthen the development of Te Reo Maori me ona Tikanga programme in the Kindergarten				
Relates to Strategic Goal:				
3. To strengthen Tikanga Māori me Te Reo Māori at Raphael House				
	Objective	● Action	● Indicators/ Targets	Target Report Summary
Obj 2				
2.1	Extend culturally responsive curriculum, to further include Tikanga in all aspects of our teaching and learning.	<ul style="list-style-type: none">● Increase the use of te Reo Māori & waiata● Increase the use of Māori stories● Increase bicultural curriculum resources	<ul style="list-style-type: none">● Diverse curriculum & resources● Children using and responding to te Reo Māori with confidence.	Continued to bring and plan for commonly used words in te Reo through legend, festivals and waiata. More contact time with Kaiako requested for 2016. TARGET MET AND ONGOING IN 2016

Kindergarten: Developing a strong Outdoor Classroom curriculum in the Kindergarten				
Relates to Strategic Goal:				
2. To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals.				
Obj 3	Objective	Action	Indicators/ Targets	Target Report Summary
3.1	<ul style="list-style-type: none">Develop outdoor classroom program that fosters children's relationship to all living things; birds plants animals and the raw elements of our world.Children explore local flora and fauna traditional Maori bush craft and legends.	<ul style="list-style-type: none">Write outdoor classroom curriculum for kindergarten with clearly identified learning objectives and learning outcomesSet up outdoor classroom area for kindergartenIncorporate outdoor classroom program into seasonal and weekly rhythm.	<ul style="list-style-type: none">Kindergarten outdoor classroom functioning.Children are at ease and confident in the outdoors.Children develop Bush craft skills: gathering carving, Naming of flora and fauna.	Identified area, with development and implementation of a weekly rhythm Started the set up outdoor classroom area close to stream, three rooms are making use of it. Rimu Room begun with tikanga for outdoor kitchen area and preparing as part of their weekly rhythm. (when weather permits). During Pine Forest day the children collect various items and are visibly enjoying the witting, sawing, carving and/or sanding them down in the designated working area. TARGET MET AND ONGOING IN 2016

COLLEGE OF TEACHERS: To develop the knowledge and delivery of our Special Character

Relates to Strategic Goals:

2. *To strengthen their understanding and working with 'Salutogenesis' by teachers to support health and well-being of the students.*

3. *To deliver the Waldorf curriculum as indicated by Rudolf Steiner and integrate the National Curriculum Statements and the National Education Goals.*

Objective	Action	Indicators/Targets	Target Report Summary
Plan & deliver a PD program to support & improve the quality of staff understanding and delivery of Waldorf Education	<ul style="list-style-type: none"> College of Teachers to deliver a year's PD program to all staff through weekly faculty meetings. This will provide in-house PD for all teachers, specifically those who are non-Steiner. This will ultimately improve student's access to Waldorf education. Appraisal process demonstrates increased understanding and application of Waldorf approach. Termly staff reviews demonstrate increased confidence in their classroom practice as Waldorf teachers. 	<ul style="list-style-type: none"> Termly Faculty Plan reflects special character elements of staff Professional Development Appraisal process demonstrates increased understanding and application of Waldorf approach. Staff PTC portfolios demonstrate content & evidence of sustained implementation of Waldorf Education. 	<p>All 4 terms of Faculty Meetings have received significant input from CoT, including leading the understandings of impulse behind festivals and types of Special Character curriculum aspects for mainstream teachers to experience.</p> <p>Termly staff reviews demonstrate increased confidence in their classroom practice as Waldorf teachers – Survey Monkey used to track.</p> <p>Record keeping & reflections of teachers will mirror work carried out & shared on pedagogy & working out of anthroposophy.</p> <p>TARGET MET AND ONGOING IN 2016</p>

Raphael House Level 1/2/3 SSC Qualification Results for 2015

Qualification Offered

Class 10, 11 and 12 took part in the Steiner School Certificate (SSC) in 2015. The Federation has advised that the name of the qualification has been changed from the Steiner School Certificate (SSC) to the New Zealand Certificate Steiner Education (NZCSE) as NZQA has registered the qualification under NZCSE and this will be effective from 2017.

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 % of total L1	12	9	3	4	10	1	56%	27
		44%	33%	11`%	15%	37%	4%		
Class 11 (+ 2 students from Class 12)	Level 2 % of total L2	2	0	0	11	8	4	92%	25
		8%	0%	0%	44%	32%	16%		
Class 12	Level 3 % of total L3	0	0	0	3	6	3	100%	12
		0%	0%	0%	25%	50%	25%		
Total percentages overall		15%	14%	5%	28%	38%	13%	83%	64

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 2015.

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 Literacy, and students who were enrolled and left school.

Comments on 2015 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, learning needs, and leavers which prevented them from completing the academic qualification. Note that this is 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)

- 75% of students achieved at Highly Commended or With Distinction, which is higher than 2014 (was 64%)
- 25% of students gained the Certificate at the Achieved Level.
- 0% failed to gain the Certificate.

Pleasingly, there was 100% pass rate in students achieving their certificates.

SSC Level 2 (Class 11)

- 48% of students achieved at Highly Commended or With Distinction.
- 44% of students gained the Certificate at the Achieved Level.
- 8% of students (two students) failed to gain the Certificate.

Two of the 25 students in the class did not achieve the Certificate. Both of these students missed on one Core Subject and therefore the necessary requirements to gain Level 2.

SSC Level 1 (Class 10)

- 41% of students achieved at Highly Commended or With Distinction.
- 15% of students gained the Certificate at the Achieved Level.
- 33% of students (9 students) failed to gain the Certificate as they were away on exchange.
- 11% of students (3 student), one failed to gain the Certificate as they lacked Foundation Literacy and 2 students failed to gain the Certificate as they left school.

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

There was one student who gained Not Achieved as they did not gain Foundation Literacy (a requirement for the Level 1 certificate). This student had applied for Special Assessment Conditions and has very limited Literacy. It is anticipated the student will enrol for Level 2 and has been targeted for extra Literacy help. Two students left school.

2014 Qualification Results (This is the updated version of 2014 information, altered for clarification as part of the ERO review process.)

Information previously provided in 2014 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	6	5	10	3		24	2	4
	% of total L1	25%	21%	42%	13%	75%		8%	17%
Class 11	Level 2	2	4	8	5		19	0	2
	% of total L2	11%	21%	42%	26%	89%		0%	11%
Class 12	Level 3	2	8	12	3		25	0	2
	% of total L3	8%	32%	48%	12%	92%		0%	8%
Totals across 3 levels									
								3%	12%
Totals as %									
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 2015 with 2014 Results

In 2014 85% 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 2015 83% 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, learning needs, or who left school. The change in reporting is discussed in detail earlier in this document.

Overall comparison

- The percentage of students who gained Not Achieved has remained the same at 15%.
- The percentage of students who gained Achieved has increased from 25% to 28%.
- The percentage of students who gained Achieved Highly Commended has decreased from 44% to 38%.
- The percentage of students who gained Achieved with Distinction has dropped from 16% to 13%.

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. In general the majority of students engaged in SSC gain their certificates, with a good number gaining theirs 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 83% of students achieving the qualification level offered, 38% achieving at Highly Commended and 13% with Distinction. Of the 37 students enrolled in Class 11 and 12, two did not gain a qualification. This totals approximately 8% of the student body, indicating that 92% 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 80% agreement rate between moderator and assessment decisions, which is an acceptable correlation which suggests that most 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.



Sarah Pitman
2015 Steiner School Certificate Coordinator

15 February 2016

National Standards NAG2A(b) reporting



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

Date: 27 February 2016

School name: Raphael House Rudolf Steiner School	School number: 133
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NAG2A (b)(i) Areas of strength
National Standard subjects: Reading
<p><i>In Reading we have</i></p> <ul style="list-style-type: none"> 40.1% of students who are AT and 41.0 % of students who are ABOVE 8.3 % of students who are WELL BELOW and 10.6 % of students who are BELOW 64.3 % of Māori students are AT and ABOVE with 100% of Pasifika students are AT and ABOVE 7.1 % of Māori students who are WELL BELOW and 28.6% of Māori students who are BELOW <p>We have 81.1 % of students meeting their expected level of achievement for their year group. Our fully integrated approach to reading is extremely successful; we continue to use targeted support for students both in and out of the classroom and track progress both as individual teachers and as a Lower School cohort.</p> <p>Students who struggle with reading (many of whom have a Dyslexia diagnosis) receive additional programmes such as Toe –by- Toe and supplementary strategies. We continue to increase parent involvement in these initiatives and they receive additional feedback via IEP meetings. We continue to focus on lifting achievement for our Māori students and priority learners.</p>
NAG2A (b)(i) Areas for improvement
National Standard subjects: Maths and Writing
<p><i>In Maths we have:</i></p> <ul style="list-style-type: none"> 54.8% of students who are AT and 19.8 % of students ABOVE 5.1% of students who are WELL BELOW and 20.3% who are BELOW 71.4% of Māori students are AT and 100% of Pasifika students are AT 28.6% of Māori students who are BELOW <p><i>In Writing we have:</i></p> <ul style="list-style-type: none"> 38.7% of students who are AT and 24.0 % of students ABOVE 8.3% of students who are WELL BELOW and 29.0% who are BELOW 57.1 % of Māori students are AT and ABOVE 50% of Pasifika students are AT and 50% ABOVE 42.9% of Māori students who are BELOW
NAG2A (b)(ii) Basis for identifying areas for improvement
<p>Maths: 74.6% of our students are meeting the expected level of achievement in their year group. In Maths although our increases are significantly improved at higher levels (2014 11.8% ABOVE increased to 2015 19.8% ABOVE) and lower levels (2014 9.7% WELL BELOW down to 5.1% and 2014 23.1% down to 20.3% WELL BELOW), our mid-range students still require further support.</p> <p>Writing: In Writing we have 62% of students who are AT or ABOVE the expected level of achievement for their</p>

year group. This is 19.1% below our Reading scores and 12.6% below Maths scores. Girls have responded positively to the focus on Writing to date (with their achievement at the level of ABOVE moving from 13.3% in 2014 to 30.6% ABOVE in 2015). The gap for boys has closed slightly in the BELOW range (2014 showing at 46.9% dropping to 41.9% in 2015), however there is a considerable difference in boys achievement (with 43.1% At and ABOVE) compared to girls (77.4% At and ABOVE).

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

Maths and Writing: At Raphael House our scores in Maths and Writing are both improved against 2014 data, although most of the gains have been made by girls. The New Zealand Federation of Steiner Waldorf Schools acknowledges the gaps in both the Maths and Writing areas as a common issue emerges when identifying areas for improvement (please see the data trends from 2015 National Assessment Project attached as appendix 2b). The issue is also identified as a priority by our individual BoTs in each Steiner school.

In response to this trend the Federation has completed a submission to MoE to establish a Community of Learning with an Achievement Challenge which centres on the learning and delivery of Writing and Maths as our core foci. A successful application will bring additional leadership to this issue, full teacher support and combined resourcing.

In addition, a planned review of our Maths National Standards equivalent (Learning Steps) is planned starting in 2016 to find greater parity between our own framework and that of mainstreams schools, who we are evaluated against.

Further to this at Raphael House we have reviewed our Writing Curriculum and this is being implemented in 2016, developing surface and deeper features, appropriate genres for year levels, use of rubrics and specific writing skills which need to be taught and delivered by our teachers throughout the School. The BoT is supporting Writing as our primary focus by resourcing, providing targeted teacher support and additional teacher aide training and staffing hours. Our whole School Writing focus is a feature of the 2016 Raphael House Annual Plan.

We continue to increase parent involvement in these initiatives and they receive additional feedback via IEP meetings. As stated under Reading, we will continue to focus on lifting achievement for our Māori students and priority learners.

NAG2A (b) (iv) Progress Statement

Reading: Achievement in this area continues to grow steadily with over 80% of students reading AT or ABOVE the expected level. Our next steps are to continue to develop appropriate strategies to meet the needs of our Māori students and priority learners.

Maths: Our Gifted and Talented programme is very successful (lifting one class from 11.1% ABOVE in 2014 to 30.0% ABOVE in 2015). This programme continues to run and has additional support from BoT to ensure smooth transition of skills into Yr9. Levels of student agency are increasing in Maths through differentiated programmes and greater teacher training. This will be supported in 2016 and beyond by a whole Federation review of the Maths Learning Steps to increase teacher knowledge and in meeting the needs of our Māori students and priority learners.

Writing: Tangible goals were actioned in 2015 to lift student achievement in Writing and this has had a significant impact on girls' levels of achievement. There are still concerning gaps to close for boys and priority learners, including Māori students. The positive action to address the issue is reflected in the 2016 Raphael House Annual Plan which focusses strongly on Writing and the implementation of the 2015 Writing Review. In addition a Community of Learning application with Writing as a central focus will ensure all New Zealand Steiner Schools will follow a similar programme of improvement.

Members of the Board of Trustees 2015

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	Principal	Raphael House Rudolf Steiner School	December 2016
Paul Denford	Proprietors' Rep	Appointed February 2010 February 2013	Teacher	Te Ra	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
Ralph Wallace	Parent Rep	Elected May 2013	Administrator	Te Ra Steiner School	June 2016
Helena Tobin	Coopted Parent Rep	Coopted February 2014	Business owner / parent	Self Employed	June 2016
Paul Kirby	Parent Rep	Elected Sept 2014	Senior Legal Counsel	QE II National Trust	June 2016
Nicholas Baucke-Maunsell	Student Rep	Elected September 2015	Student	Raphael House Rudolf Steiner School	September 2016
Richard Howard	Parent Rep	Re-elected May 2013 Elected May 2010	Self Employed	HRH Associates	June 2016
Catharina Fisher	Proprietors' Rep	Appointed February 2013	Map Indexer	GNS Science	June 216 Resigned 31 st August 2015
Manuel Baucke-Maunsell	Student Rep	Elected September 2014	Student	Raphael House Rudolf Steiner School	September 2015
Ben Ngaia	Parent Rep	Elected May 2013	Cultural Advisor	NZQA	June 2016 Resigned January 2015
Andrew Harwood	Parent Rep	Elected May 2013	Self Employed	Visa Bureau	June 2016 Resigned July 2014
Caroline Gray	Staff Rep	Elected May 2013	Teacher	Raphael House Rudolf Steiner School	May 2016 <i>Appointed Interim Principal August 2013</i>
Tristan Fuhrhop	Student Rep	Elected September 2013	Student	Raphael House Rudolf Steiner School	September 2014

Raphael House Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2015

The Board of Trustees (the Board) has pleasure in presenting the annual report of Raphael House Rudolf Steiner School incorporating the financial statements and the auditor's report, for the year ended 31 December 2015.

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2015 fairly reflects the financial position and operations of the school.

The School's 2015 financial statements are authorised for issue by the Board Chairperson and the principal.

Paul Kirby

Full Name of Board Chairperson




Signature of Board Chairperson

19.4.16

Date:

Caroline Gray

Full Name of Principal



Signature of Principal

24.03.16.

Date:

Raphael House Rudolf Steiner School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2015

		2015	2015	2014
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,914,262	2,927,321	2,921,423
Locally Raised Funds	3	356,802	333,415	392,146
Use of Land and Buildings Integrated		385,600	385,600	385,600
Interest Earned		12,519	12,000	14,320
Gain on Sale of Property, Plant and Equipment		348	-	-
International Students	4	40,818	52,067	17,263
		<u>3,710,349</u>	<u>3,710,403</u>	<u>3,730,752</u>
Expenses				
Locally Raised Funds	3	74,234	65,835	54,344
International Students	4	6,190	2,252	2,254
Learning Resources	5	2,837,911	2,839,505	2,815,859
Administration	6	175,893	197,742	236,486
Property	7	633,115	593,750	585,096
Depreciation	8	51,628	61,876	57,410
Loss on Disposal of Property, Plant and Equipment		1,894	-	-
		<u>3,780,865</u>	<u>3,760,960</u>	<u>3,751,449</u>
Net Surplus / (Deficit)		(70,516)	(50,557)	(20,697)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(70,516)</u>	<u>(50,557)</u>	<u>(20,697)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Raphael House Rudolf Steiner School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2015

	Actual 2015 \$	Budget (Unaudited) 2015 \$	Actual 2014 \$
Balance at 1 January	236,926	236,926	257,623
Total comprehensive revenue and expense for the year	(70,516)	(50,557)	(20,697)
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	166,410	186,369	236,926
Analysed as:			
Retained Earnings			
Balance at 1 January	236,926	236,926	257,623
Total comprehensive revenue and expense for the year	(70,516)	(50,557)	(20,697)
Transfer from/(to) retained earnings	(10,000)	-	-
	156,410	186,369	236,926
Auditory Processing Programme Fund reserve			
Balance at 1 January	-	-	-
Transfer from/(to) reserve	10,000	-	-
Balance at 31 December	10,000	-	-
This reserve arose from donated monies given to provide temporary loans assistance to help parents in hardship with fees associated with the Auditory Processing Programme run at the School. (The School is not required to repay these monies to the donor)			
Summary			
Retained Earnings	156,410	186,369	236,926
Reserves	10,000	-	-
Equity at 31 December 2015	166,410	186,369	236,926

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

Raphael House Rudolf Steiner School
Statement of Financial Position
As at 31 December 2015

		2015	2015	2014
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	209,843	165,000	89,578
Accounts Receivable	10	254,461	232,000	342,336
GST Receivable		3,625	-	6,234
Prepayments		15,600	11,500	11,751
Inventories	11	-	-	-
Investments	12	150,000	200,000	200,000
		633,529	608,500	649,899
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	14	259,603	196,594	241,161
Revenue Received in Advance	15	70,080	60,000	41,951
Provision for Cyclical Maintenance	16	42,686	42,686	134,768
Painting Contract Liability - Current Portion	17	44,854	44,854	37,737
Funds held in Trust	18	5,403	40,000	72,465
		422,626	384,134	528,082
Working Capital Surplus or (Deficit)		210,903	224,366	121,817
Non-current Assets				
Investments (more than 12 months)	12	-	-	-
Property, Plant and Equipment	13	118,974	130,270	154,609
Intangible Assets		-	-	-
		118,974	130,270	154,609
Non-current Liabilities				
Borrowings - Due beyond one year		-	-	-
Provision for Cyclical Maintenance	16	107,063	107,063	29,825
Painting Contract Liability	17	56,404	61,204	9,675
Finance Lease Liability		-	-	-
Funds held in Trust	18	-	-	-
		163,467	168,267	39,500
Net Assets		166,410	186,369	236,926
Equity		166,410	186,369	236,926

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

Raphael House Rudolf Steiner School

Cash Flow Statement

For the year ended 31 December 2015

		2015	2015	2014
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		720,283	750,797	724,476
Locally Raised Funds		448,013	407,120	321,596
Hostel		-	-	-
International Students		82,337	71,750	32,580
Goods and Services Tax (net)		2,610	6,234	5,589
Payments to Employees		(671,555)	(662,792)	(690,116)
Payments to Suppliers		(493,186)	(504,041)	(403,164)
Interest Paid		-	-	-
Interest Received		12,519	12,000	14,320
Funds Administered on Behalf of Third Parties		(67,062)	(22,465)	21,425
Net cash from / (to) the Operating Activities		33,959	58,603	26,706
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		348	1,146	440
Purchase of PPE (and Intangibles)		(17,888)	(42,973)	(26,465)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		50,000	-	100,000
Net cash from / (to) the Investing Activities		32,460	(41,827)	73,975
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		-	-	-
Painting contract payments		53,846	58,646	(32,062)
Loans Received/ Repayment of Loans		-	-	-
Net cash from Financing Activities		53,846	58,646	(32,062)
Net increase/(decrease) in cash and cash equivalents		120,265	75,422	68,619
Cash and cash equivalents at the beginning of the year	9	89,578	89,578	20,959
Cash and cash equivalents at the end of the year	9	209,843	165,000	89,578

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Raphael House Rudolf Steiner School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2015

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 (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2015 to 31 December 2015 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken. These financial statements are the first set of financial statements presented in accordance with the new PBE accounting standards.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

In preparing these financial statements the School has made estimates and assumptions concerning the future in regard to asset lives, provisions for cyclical maintenance and impairment of assets. Where these estimates and assumptions are considered critical by the School, they are disclosed in the relevant note below.

c) Revenue Recognition

Government Grants Schools

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the school operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the 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 Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents 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. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

i) Inventories

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

j) Investments

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 through surplus or deficit.

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

k) Property, Plant and Equipment

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

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

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

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

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

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. 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

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	4-20 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Library resources	12% Diminishing value
Plant and Machinery	4-10 years

l) Intangible Assets

Software costs

Computer 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 Revenue and Expense when incurred.

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

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

o) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

p) Revenue Received in Advance

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

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

q) 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.

r) Shared Funds

Shared Funds are held on behalf of participating schools within a cluster of schools. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" 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, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) Goods and Services Tax (GST)

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

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	640,604	623,358	599,096
Teachers' salaries grants	2,193,979	2,200,000	2,196,947
Resource teachers learning and behaviour grants	8,715	3,704	1,724
Other MoE Grants	67,261	89,948	108,256
Other government grants	3,703	10,311	15,400
	<u>2,914,262</u>	<u>2,927,321</u>	<u>2,921,423</u>

3. Locally Raised Funds

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

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations	81,508	89,695	63,077
Proprietor's Contribution	150,000	150,000	229,551
Fundraising	11,798	2,000	5,467
Activities	84,393	81,185	74,869
Other revenue	17,384	-	7,003
Curriculum Recoveries	11,719	10,535	12,179
	<u>356,802</u>	<u>333,415</u>	<u>392,146</u>
<i>Expenses</i>			
Activities	74,234	65,835	54,344
Trading	-	-	-
Fundraising (costs of raising funds)	-	-	-
Other Fund Costs	-	-	-
Curriculum Recoveries	-	-	-
	<u>74,234</u>	<u>65,835</u>	<u>54,344</u>
<i>Surplus for the year Locally raised funds</i>	<u>282,568</u>	<u>267,580</u>	<u>337,802</u>

4. International Student Revenue and Expenses

	2015	2015	2014
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll (FTE)	5	5	2
	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
International student fees	40,818	52,067	17,263
<i>Expenses</i>			
Advertising	-	-	-
Commissions	-	-	-
Recruitment	-	-	-
International student levy	400	1,080	638
Employee Benefit - Salaries	5,790	1,172	1,616
	<u>6,190</u>	<u>2,252</u>	<u>2,254</u>
<i>Surplus for the year International Student</i>	<u>34,628</u>	<u>49,815</u>	<u>15,009</u>

5. Learning Resources

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	114,436	157,106	114,930
Equipment repairs	-	-	-
Information and communication technology	27,552	28,538	18,526
Extra-curricular activities	-	-	-
Library resources	414	2,400	74
Employee benefits - salaries	2,210,068	2,200,000	2,196,153
Resource/attached teacher costs	464,391	428,766	465,354
Staff development	21,050	22,695	20,822
	<u>2,837,911</u>	<u>2,839,505</u>	<u>2,815,859</u>

6. Administration

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,650	5,100	5,105
Board of Trustees Fees	5,480	7,350	5,610
Board of Trustees Expenses	4,769	8,050	16,077
Communication	10,551	11,199	18,725
Consumables	6,477	12,000	11,612
Operating Lease	3,264	3,227	2,664
Legal Fees	-	-	-
Postage	2,241	5,500	6,921
Other	13,489	10,850	14,254
Employee Benefits - Salaries	119,752	131,009	151,196
Insurance	4,220	3,457	4,322
	<u>175,893</u>	<u>197,742</u>	<u>236,486</u>

7. Property

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	35,195	36,980	29,888
Cyclical Maintenance Provision	83,856	44,854	38,291
Grounds	-	-	-
Heat, Light and Water	29,854	22,000	25,358
Rates	2,004	2,000	1,852
Repairs and Maintenance	37,634	39,400	32,119
Use of Land and Buildings - Integrated	385,600	385,600	385,600
Security	-	-	-
Employee Benefits - Salaries	58,972	62,916	71,988
	<u>633,115</u>	<u>593,750</u>	<u>585,096</u>

The use of land and buildings figure represents 8% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings of the property.

8. Depreciation of Property, Plant and Equipment

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Office Equipment	2,315	3,170	2,332
Curriculum Equipment	13,900	18,661	16,246
Plant and Machinery	2,258	7,004	2,407
Furniture and Equipment	7,881	7,443	7,443
Information and Communication Technology	23,096	23,250	26,633
Motor Vehicles	754	754	754
Textbooks	-	-	-
Leased Assets	-	-	-
Library Resources	1,424	1,594	1,595
	<u>51,628</u>	<u>61,876</u>	<u>57,410</u>

9. Cash and Cash Equivalents

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	-
Bank Current Account	39,298	35,000	79,578
Bank Call Account	120,545	120,000	-
Short-term Bank Deposits with a Maturity of Three Months or Less	50,000	10,000	10,000
Bank Overdraft	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>209,843</u>	<u>165,000</u>	<u>89,578</u>

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

10. Accounts Receivable

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtors	53,722	42,000	158,323
Teacher Salaries Grant Receivable	200,739	190,000	184,013
	<u>254,461</u>	<u>232,000</u>	<u>342,336</u>
Receivables from Exchange Transactions	53,722	42,000	158,323
Receivables from Non-Exchange Transactions	200,739	190,000	184,013
	<u>254,461</u>	<u>232,000</u>	<u>342,336</u>

11. Inventories

	2015	2015	2014
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

12. Investments

The School's investment activities are classified as follows:

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	150,000	200,000	200,000
Non-current Asset			
Long-term Bank Deposits with Maturities Greater than One Year	-	-	-

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Opening Balance adjustment \$	Depreciation \$	Total (NBV) \$
2015						
Office Equipment	7,143	749		(13)	(2,315)	5,564
Curriculum Equipment	43,993	6,225	(812)		(13,900)	35,506
Plant and Machinery	9,933	549			(2,258)	8,224
Furniture and Equipment	34,393	7,935		(161)	(7,881)	34,286
Information and Communication Tech	44,876	787	(939)		(23,096)	21,628
Motor Vehicles	2,576	-	-		(754)	1,822
Textbooks	-	-			-	-
Leased Assets	-				-	-
Library Resources	11,695	1,673			(1,424)	11,944
Balance at 31 December 2015	154,609	17,918	(1,751)	(174)	(51,628)	118,974

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2015			
Office Equipment	37,935	(32,371)	5,564
Curriculum Equipment	173,468	(137,962)	35,506
Plant and Machinery	50,777	(42,553)	8,224
Furniture and Equipment	99,651	(65,365)	34,286
Information and Communication Technology	148,533	(126,905)	21,628
Motor Vehicles	3,770	(1,948)	1,822
Textbooks	-	-	-
Leased Assets	-	-	-
Library Resources	58,570	(46,626)	11,944
Balance at 31 December 2015	572,704	(453,730)	118,974

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2014						
Office Equipment	7,990	1,485	-	-	(2,332)	7,143
Curriculum Equipment	55,436	4,803	-	-	(16,246)	43,993
Plant and Machinery	9,955	2,385	-	-	(2,407)	9,933
Furniture and Equipment	34,007	7,829	-	-	(7,443)	34,393
Information and Communication Tech	64,385	7,124	-	-	(26,633)	44,876
Motor Vehicles	3,330	-	-	-	(754)	2,576
Textbooks	-	-	-	-	-	-
Leased Assets	-	-	-	-	-	-
Library Resources	10,889	2,401	-	-	(1,595)	11,695
Balance at 31 December 2014	185,992	26,027	-	-	(57,410)	154,609

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2014			
Office Equipment	37,186	(30,043)	7,143
Curriculum Equipment	171,648	(127,655)	43,993
Plant and Machinery	50,228	(40,295)	9,933
Furniture and Equipment	91,716	(57,323)	34,393
Information and Communication Technology	150,457	(105,581)	44,876
Motor Vehicles	3,770	(1,194)	2,576
Textbooks	-	-	-
Leased Assets	-	-	-
Library Resources	56,897	(45,202)	11,695
Balance at 31 December 2014	561,902	(407,293)	154,609

14. Accounts Payable

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Operating Creditors	33,648	31,000	30,827
Accruals	17,254	-	11,798
Creditors and Accruals for PPE Items	-	-	-
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	200,739	157,594	188,843
Employee Benefits Payable - Leave Accrual	7,962	8,000	9,693
	259,603	196,594	241,161
Payables for Exchange Transactions	259,603	196,594	241,161
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	259,603	196,594	241,161

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
International Student Fees	56,836	35,000	15,317
Other	13,244	25,000	26,634
	70,080	60,000	41,951

16. Provision for Cyclical Maintenance

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Provision at the Start of the Year	164,593	164,593	137,874
Increase to the Provision During the Year	83,856	44,854	27,119
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(98,700)	(59,698)	(400)
Provision at the End of the Year	149,749	149,749	164,593
Cyclical Maintenance - Current	42,686	42,686	134,768
Cyclical Maintenance - Term	107,063	107,063	29,825
	149,749	149,749	164,593

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 2015. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

17. Painting Contract Liability

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Current Liability	44,854	44,854	37,737
Non Current Liability	56,404	61,204	9,675
	<u>101,258</u>	<u>106,058</u>	<u>47,412</u>

In 2014 the Board signed an agreement with Programmed Property Services (NZ) Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for exterior repainting of the buildings during 2015-2019, with regular maintenance in subsequent years. The agreement has an annual commitment of \$44,854. 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 sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Funds held in Trust

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Funds Held on Behalf of Third Parties	5,403	40,000	72,465
Funds in Trust other	-	-	-
	<u>5,403</u>	<u>40,000</u>	<u>72,465</u>

Thses funds are held in trust for Homestay monies, refundable deposits and other purposes. (No refundable deposits at 31 December 2015)

19. Related Party Transactions

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

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

The Proprietor of the School, 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 that are material transactions that have occurred has been disclosed appropriately.

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 2015 is included in the Statement of Comprehensive Revenue and Expense 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.

20. Remuneration

Key management personnel compensation

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

	2015 Actual \$	2014 Actual \$
Salaries and Other Short-term Employee Benefits (16.22 FTEs)	1,294,838	1,210,734
Post-employment Benefits	-	-
Other Long-term Benefits	-	-
Termination Benefits	-	-
	<u>1,294,838</u>	<u>1,210,734</u>

Board of Trustee and Committee Members

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

		2015 Actual \$	2014 Actual \$
Board of Trustees (FTEs)	<u>0.39</u>	5,480	5,610
Committee Members		-	-
		<u>5,480</u>	<u>5,610</u>

Principal

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

	2015 Actual \$000	2014 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	5 - 6	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2015 FTE Number	2014 FTE Number
110 - 120	-	-
100 - 110	-	-
	<u>-</u>	<u>-</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2015 Actual	2014 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2015 (Contingent liabilities and assets at 31 December 2014: nil).

23. Commitments

(a) Capital Commitments

As at 31 December 2015 the Board there were no capital commitments.

(Capital commitments at 31 December 2014: nil)

(b) Operating Commitments

As at 31 December 2015 the Board has entered into the following contracts:

a) operating lease of teacher laptops;

	2015 Actual \$	2014 Actual \$
No later than One Year	3,336	3,412
Later than One Year and No Later than Five Years	2,950	3,311
Later than Five Years	-	-
	<u>6,286</u>	<u>6,723</u>

b) operating lease of photocopiers;

	2015 Actual \$	2014 Actual \$
No later than One Year	-	4,110
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	4,110

c) painting the interior and exterior of the school buildings (see Note 17)

24. Managing Capital

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

25. Financial Instruments

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

Cash and receivables

	2015 Actual \$	2015 Budget (Unaudited) \$	2014 Actual \$
Cash and Cash Equivalents	209,843	165,000	89,578
Receivables	254,461	232,000	342,336
Investments - Term Deposits	150,000	200,000	200,000
Total Cash and Receivables	614,304	597,000	631,914

Financial liabilities measured at amortised cost

Payables	259,603	196,594	241,161
Borrowings - Loans	-	-	-
Finance Leases	-	-	-
Total Financial Liabilities Measured at Amortised Cost	259,603	196,594	241,161

26. Events After Balance Date

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



RAPHAEL HOUSE
RUDOLF STEINER SCHOOL

Grants Acknowledgement 2015

Kiwisport funding

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

In 2015, the school received total Kiwisport funding of \$5,959.10 (excluding GST). The funding was spent on employing a part time sports coordinator, sports equipment and sports uniforms.

Pelorus Trust

Grants totalling \$5,000.00 (excluding GST) were received from Pelorus Trust. These grants were used to purchase hockey equipment, uniforms and to support the hockey team attending a tournament.

TG Macarthy Trust

The school was pleased to receive a grant of \$4,000 from the TG Macarthy Trust. This grant is being used to support the work of the school's library.

Caroline Gray

Principal

31 December 2015

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RAPHAEL HOUSE RUDOLF STEINER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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

Opinion

We have audited the financial statements of the School on pages B2 to B17, that comprise the statement of financial position as at 31 December 2015, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2015; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 19 April 2016. 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 preparation of the School's financial statements 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.

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

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 the 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.

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

Responsibilities of the Board of Trustees

The Board of Trustees is responsible for the preparation and fair presentation of financial statements for the School that comply with generally accepted accounting practice in New Zealand.

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

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.

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 the Public Audit Act 2001.

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.



Trevor Deed
Deloitte
On behalf of the Auditor-General
Wellington, New Zealand