

RAPHAEL HOUSE RUDOLF STEINER SCHOOL

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	27 Matuhi Street, Tirohanga, Lower Hutt 5010
School Phone:	04 569 5161
School Email:	Info@raphaelhouse.school.nz
Ministry Number:	0133

RAPHAEL HOUSE RUDOLF STEINER SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	27 Matuhi Street Tirohanga Lower Hutt 5010
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RAPHAEL HOUSE RUDOLF STEINER SCHOOL

Financial Statements - For the year ended 31 December 2017

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Raphael House Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2017

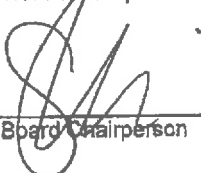
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Stefen Weir
Full Name of Board Chairperson


Signature of Board Chairperson

25 May 2018
Date:

DAVID GEORGE STEPHENSON
Full Name of Principal


Signature of Principal

25 May 2018
Date:

Raphael House Rudolf Steiner School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,202,743	3,123,072	3,091,880
Locally Raised Funds	3	555,064	531,390	511,049
Use of Land and Buildings Integrated		416,000	385,600	385,600
Interest Earned		5,641	6,500	7,545
Gain on Sale of Property, Plant and Equipment		-	-	-
International Students	4	74,732	68,653	58,322
Other Revenue		-	-	-
		<u>4,254,180</u>	<u>4,115,215</u>	<u>4,054,396</u>
Expenses				
Locally Raised Funds	3	98,810	72,090	101,830
Hostel	4	-	-	-
International Students	4	9,285	14,928	10,334
Learning Resources	5	3,463,965	3,258,350	3,151,748
Administration	6	205,952	197,509	201,116
Finance		6,988	4,500	1,348
Property	7	626,820	622,725	617,083
Depreciation	8	50,172	49,653	53,173
Loss on Disposal of Property, Plant and Equipment		2,250	-	425
		<u>4,464,242</u>	<u>4,219,753</u>	<u>4,137,057</u>
Net Surplus / (Deficit) for the year		(210,062)	(104,538)	(82,661)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(210,062)</u>	<u>(104,538)</u>	<u>(82,661)</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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>83,749</u>	<u>104,538</u>	<u>166,410</u>
Total comprehensive revenue and expense for the year	(210,062)	(104,538)	(82,661)
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	1,907	-	-
Prior period adjustments	-	-	-
Equity at 31 December	<u>(124,406)</u>	<u>-</u>	<u>83,749</u>
 Retained Earnings	(124,406)	-	73,749
Reserves	-	-	10,000
Equity at 31 December	<u>(124,406)</u>	<u>-</u>	<u>83,749</u>

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 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	108,227	55,000	107,959
Accounts Receivable	10	229,132	255,754	201,665
GST Receivable		8,276	-	5,954
Prepayments		16,195	11,500	12,830
Investments	11	50,000	50,000	150,000
		<u>411,830</u>	<u>372,254</u>	<u>478,408</u>
Current Liabilities				
Accounts Payable	13	254,263	203,000	190,756
Revenue Received in Advance	14	187,083	57,500	71,256
Provision for Cyclical Maintenance	15	8,100	52,528	81,947
Painting Contract Liability - Current Portion	16	47,507	44,854	47,507
Finance Lease Liability - Current Portion	17	19,176	-	7,837
Funds held in Trust	18	-	7,500	10,937
		<u>516,129</u>	<u>365,382</u>	<u>410,240</u>
Working Capital Surplus/(Deficit)		(104,299)	6,872	68,168
Non-current Assets				
Investments	11	-	100,000	-
Property, Plant and Equipment	12	167,845	120,276	147,153
Intangible Assets	15	-	-	-
		<u>167,845</u>	<u>220,276</u>	<u>147,153</u>
Non-current Liabilities				
Borrowings	17	-	-	-
Provision for Cyclical Maintenance	15	58,269	125,148	37,022
Painting Contract Liability	16	115,444	102,000	82,546
Finance Lease Liability	17	14,239	-	12,004
Funds held in Trust	18	-	-	-
		<u>187,952</u>	<u>227,148</u>	<u>131,572</u>
Net Assets		<u>(124,406)</u>	<u>-</u>	<u>83,749</u>
Equity		<u>(124,406)</u>	<u>-</u>	<u>83,749</u>

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

Raphael House Rudolf Steiner School
Statement of Cash Flows
For the year ended 31 December 2017

	Note	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash flows from Operating Activities				
Government Grants		625,847	713,861	744,868
Locally Raised Funds		585,324	588,483	469,434
International Students		188,553	36,876	65,963
Goods and Services Tax (net)		(2,319)	5,954	(2,329)
Payments to Employees		(890,046)	(862,946)	(801,711)
Payments to Suppliers		(483,981)	(441,650)	(484,859)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(6,988)	(4,500)	(1,348)
Interest Received		5,641	6,500	7,545
Net cash from / (to) the Operating Activities		20,031	42,378	(2,437)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		2,750	-	-
Purchase of PPE (and Intangibles)		(51,656)	(47,189)	(57,364)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		100,000	-	-
Net cash from / (to) the Investing Activities		51,094	(47,189)	(57,364)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(10,636)	4,572	(2,783)
Painting contract payments		(49,284)	(49,284)	(44,854)
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		(10,937)	(3,437)	5,534
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		(70,857)	(48,149)	(42,083)
Net increase/(decrease) in cash and cash equivalents		268	(52,960)	(101,884)
Cash and cash equivalents at the beginning of the year	9	107,959	107,960	209,843
Cash and cash equivalents at the end of the year	9	108,227	55,000	107,959

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

Raphael House Rudolf Steiner School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

note 12.

Critical Judgements In applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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.

Other Grants

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 73 of the Education Act 1988 in relation to the acquisition of investment 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.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less depreciation. Property, plant and equipment acquired with individual values under \$500 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
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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 and grants 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, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. 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 a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. 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 maintaining the land, building and other facilities on the School site in a state of good order and repair.

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

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, borrowings, finance lease liability, 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.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	651,139	646,691	670,913
Teachers' salaries grants	2,483,648	2,430,000	2,347,012
Use of Land and Buildings grants	-	-	-
Resource teachers learning and behaviour grants	-	-	3,490
Other MoE Grants	67,956	46,381	65,813
Transport grants	-	-	-
Other government grants	-	-	4,652
	<u>3,202,743</u>	<u>3,123,072</u>	<u>3,091,880</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	509,612	500,725	163,939
Fundraising	1,408	-	14,519
Bequests	-	-	230,000
Other revenue	-	-	45,334
Trading	1,779	2,050	2,286
Activities	36,154	23,815	49,854
Curriculum Recoveries	6,111	4,800	5,117
	<u>555,064</u>	<u>531,390</u>	<u>511,049</u>
Expenses			
Activities	97,887	70,140	99,406
Trading	1,123	1,950	2,424
Fundraising (costs of raising funds)	-	-	-
Transport (local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<u>98,810</u>	<u>72,090</u>	<u>101,830</u>
Surplus for the year Locally raised funds	<u>456,254</u>	<u>459,300</u>	<u>409,219</u>

4. International Student Revenue and Expenses

	2017 Actual Number 13	2017 Budget (Unaudited) Number 11	2016 Actual Number 8
International Student Roll			
Revenue			
International student fees	\$ 74,732	\$ 68,663	\$ 58,322
Expenses			
Advertising	-	-	-
Commissions	-	-	-
Recruitment	-	-	-
International student levy	2,296	1,942	616
Employee Benefit - Salaries	5,825	8,228	7,987
Other Expenses	1,164	4,756	1,731
	9,285	14,926	10,334
Surplus for the year International Students'	65,447	53,727	47,988

5. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	162,779	168,180	144,178
Equipment repairs	-	-	-
Information and communication technology	24,084	27,880	26,510
Extra-curricular activities	-	-	-
Library resources	16	1,540	6,122
Employee benefits - salaries	2,480,213	2,430,000	2,347,012
Resource/attached teacher costs	771,092	608,520	608,403
Staff development	25,801	24,230	19,523
	3,463,965	3,258,350	3,151,748

6. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5,600	5,600	5,550
Board of Trustees Fees	4,930	7,480	5,940
Board of Trustees Expenses	8,064	3,650	8,520
Communication	12,982	12,750	16,125
Consumables	13,438	10,197	8,698
Operating Lease	-	-	1,250
Legal Fees	-	-	-
Other	16,235	15,360	7,216
Employee Benefits - Salaries	134,846	133,310	139,241
Insurance	4,649	3,500	3,302
Service Providers, Contractors and Consultancy	5,208	5,662	5,275
	205,952	197,509	201,116

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,768	22,430	6,497
Consultancy and Contract Services	29,821	30,402	28,821
Cyclical Maintenance Expense	29,582	47,000	44,726
Grounds	-	-	-
Heat, Light and Water	28,850	29,150	26,096
Rates	2,147	2,244	2,171
Repairs and Maintenance	42,348	41,200	57,619
Use of Land and Buildings	416,000	385,600	385,600
Security	-	-	-
Employee Benefits - Salaries	66,304	64,699	65,553
	<u>626,820</u>	<u>622,725</u>	<u>617,083</u>

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

8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	-	-	-
Building Improvements	-	-	-
Furniture and Equipment	26,021	27,100	26,788
Information and Communication Technology	11,895	19,998	19,077
Motor Vehicles	754	755	754
Textbooks	-	-	-
Leased Assets	10,985	-	5,099
Library Resources	517	1,800	1,455
	<u>50,172</u>	<u>49,653</u>	<u>53,173</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	-
Bank Current Account	57,439	30,000	33,140
Bank Call Account	788	25,000	24,819
Short-term Bank Deposits	50,000	-	50,000
Bank Overdraft	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>108,227</u>	<u>55,000</u>	<u>107,959</u>

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

10. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	62,618	50,000	88,872
Teacher Salaries Grant Receivable	166,514	205,754	112,793
	<u>229,132</u>	<u>255,754</u>	<u>201,665</u>
Receivables from Exchange Transactions	62,618	50,000	88,872
Receivables from Non-Exchange Transactions	166,514	205,754	112,793
	<u>229,132</u>	<u>255,754</u>	<u>201,665</u>

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	50,000	50,000	150,000
Non-current Asset			
Long-term Bank Deposits	-	100,000	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Furniture and Equipment	108,506	25,635	-	-	(26,021)	108,120
Information and Communication	7,776	21,779	-	-	(11,895)	17,660
Motor Vehicles	1,068	-	-	-	(754)	314
Leased Assets	19,314	24,210	-	-	(10,985)	32,539
Library Resources	10,489	1,490	(2,250)	-	(517)	9,212
			-	-		
Balance at 31 December 2017	<u>147,163</u>	<u>73,114</u>	<u>(2,250)</u>	<u>-</u>	<u>(50,172)</u>	<u>167,845</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Furniture and Equipment	434,986	(326,866)	108,120
Information and Communication	175,537	(157,878)	17,659
Motor Vehicles	3,770	(3,456)	314
Leased Assets	48,623	(16,084)	32,539
Library Resources	57,811	(48,598)	9,213
Balance at 31 December 2017	<u>720,727</u>	<u>(552,882)</u>	<u>167,845</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Furniture and Equipment	83,580	52,139	(425)	-	(26,788)	108,506
Information and Communication Technology	21,628	5,225	-	-	(19,077)	7,776
Motor Vehicles	1,822	-	-	-	(754)	1,068
Leased Assets	-	24,413	-	-	(5,099)	19,314
Library Resources	11,944	-	-	-	(1,455)	10,489
Balance at 31 December 2016	118,974	81,777	(425)	-	(53,173)	147,153

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Furniture and Equipment	413,451	(304,945)	108,506
Information and Communication Technology	153,758	(145,982)	7,776
Motor Vehicles	3,770	(2,702)	1,068
Leased Assets	24,413	(5,099)	19,314
Library Resources	58,570	(48,081)	10,489
Balance at 31 December 2016	653,962	(506,809)	147,153

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	64,607	35,000	37,138
Accruals	19,389	-	28,392
Employee Entitlements - salaries	166,514	160,000	114,890
Employee Entitlements - leave accrual	3,773	8,000	10,538
	254,283	203,000	190,756

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - Ministry of Education	176,298	32,500	64,477
International Student Fees	10,785	25,000	6,779
Other	-	-	-
	187,083	57,500	71,256

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	118,969	118,969	149,749
Increase to the Provision During the Year	29,582	47,000	44,726
Adjustment to the Provision	-	11,707	-
Use of the Provision During the Year	(82,182)	-	(75,506)
Provision at the End of the Year	66,369	177,676	118,969
Cyclical Maintenance - Current	8,100	52,528	81,947
Cyclical Maintenance - Term	58,269	125,148	37,022
	66,369	177,676	118,969

16. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	47,507	44,854	47,507
Non Current Liability	115,444	102,000	82,546
	162,951	146,854	130,053

In 2014 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Proprietor owned buildings in 2015, 2016 and 2017 with regular maintenance in subsequent years. The agreement has an annual commitment of between \$44,854 and \$47,540 taking into account a contract variation in February 2017. 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.

17. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	19,176	17,000	9,447
Later than One Year and no Later than Five Years	14,239	14,000	12,976
	33,415	31,000	22,423

18. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	7,500	10,937
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	-	7,500	10,937

These funds are homestay funds held in trust for international students

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) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(d). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

Wages for the employees of the Proprietor are all paid via the payroll of the Board of Trustees. The Proprietor subsequently reimburses the Board of Trustees for the Proprietor's share of employee costs. In addition where invoices paid relate to the Board of Trustees and the Proprietor the entity that paid the invoice claims reimbursement from the other entity for that entity's share of expenses. At balance date an amount of \$7,231 was owing to the Proprietor and a total of \$42,083 was owed from the Proprietor to the Board of Trustees.

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.

	2017 Actual \$	2016 Actual \$
Board Members		
Remuneration	4,930	5,940
Full-time equivalent members	0.15	0.28
Leadership Team		
Remuneration	347,927	1,305,651
Full-time equivalent members	3	16.37
Total key management personnel remuneration	352,857	1,311,591
Total full-time equivalent personnel	3.15	16.65

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	-	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration	2017	2016
\$000	FTE Number	FTE Number
110-120	0	0
100-110	1	1
	<u>1</u>	<u>1</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:

	2017 Actual	2016 Actual
Total	\$15,000	\$15,000
Number of People	1	1

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: \$15,000).

The Board was notified of a personal grievance claim arising from events in 2016 for which an expense accrual of \$15,000 has been made in the 2017 Annual Report (as this pay out amount is considered probable). There is a contingent asset for a probable reimbursement from the School's insurance company of \$10,000. (This amount being the expense accrual of \$15,000 less the insurance excess of \$5,000). We will record the amount that we receive from the insurance company as revenue in the 2018 financial year.

23. Commitments

(a) Capital Commitments

As at 31 December 2017 there were no capital commitments (2016: Nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of lab computers and teacher laptops (contracts entered into pre 2016)

	2017 Actual	2016 Actual
No later than One Year	\$ 5,757	\$ 11,513
Later than One Year and No Later than Five Years	660	1,308
Later than Five Years	-	-
	<u>6,417</u>	<u>12,821</u>

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:

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	108,227	55,000	107,959
Receivables	229,132	256,754	201,665
Investments - Term Deposits	50,000	150,000	150,000
Total Loans and Receivables	387,359	460,754	459,624

Financial liabilities measured at amortised cost

Payables	254,263	203,000	190,756
Borrowings - Loans	-	-	-
Finance Leases	33,415	-	19,841
Painting Contract Liability	162,951	146,854	130,053
Total Financial Liabilities Measured at Amortised Cost	450,629	349,854	340,650

26. Events After Balance Date

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

27. Grants acknowledgement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the School received total Kiwisport funding of \$6,433 (excluding GST). This funding was spent on employing a part time Sports Coordinator and sports equipment.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RAPHAEL HOUSE RUDOLF STEINER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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 Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 20, that comprise the statement of financial position as at 31 December 2017, 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 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 25 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read "T. Deed", enclosed within a circular blue ink stamp.

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

Members of the Board of Trustees 2017

Raphael House Rudolf Steiner School

Name	Position	How Position on Board was Gained	Occupation	Employer	Term Expired / Expires
Stefan Weir	Chair Parent Rep	Elected 2016	Public Servant	Department of Prime Minister and Cabinet	June 2019
Chris Rae	Deputy Chair Proprietors' Rep	Appointed 2015	Partnership Manager	Unicef NZ	NA
Mania Maniapoto Ngaia	Parent Rep	Elected 2016	Educator	Ministry of Education	June 2019
William Crawford	Parent Rep	Elected 2016	Medical Doctor	Self employed	June 2019
Andre Brice Crawford	Student Rep	Elected September 2017	Student	Raphael House	September 2018
Sacha Humphreys	Student Rep	Elected September 2016	Student	Raphael House	September 2017
Diana Marsh	Staff Rep	Elected June 2016	Teacher	Raphael House	June 2019
Julian Thomson	Proprietors' Rep	Appointed March 2011 March 2014	Educational Outreach; Research Assistant	GNS Science	NA
Christine Nicholls	Proprietors' Rep	Appointed December 2017	Caregiver	Self employed	NA
Ralph Wallace	Parent Rep	Elected May 2013	Financial Administrator	Te Ra Steiner School Board of Trustees	June 2016 Co-opted June 2016 – Resigned December 2017
Annemarie Mead	Chair Parent Rep	Elected 2016	Career Coach / HR Consultant	Self Employed	Resigned Feb 2017
Sarah Best	Parent Rep	Elected 2016	Educator	Self Employed	Resigned May 2017

Analysis of Variance for 2017

Status: ✓ Target Met → Good progress X Target Not Met



Summary of Analysis of Variance for 2017

Annual Objectives	Targets	Status
Kindergarten		
No.1 Consolidate and enrich the use of Te Reo and Tikanga Māori in the rhythm of the day and in the classroom learning environment	No.1 Build the kete of kindergarten waiata, karakia and Māori stories	✓
No.2 Create an outdoor learning environment that is reflective of our bicultural heritage and is a safe inclusive space for children to explore diverse flora and fauna	No.2 Children will experience an enriching bicultural outdoor play area offering equipment and play spaces that encourage different kinds of learning	→
Lower School		
No.3 Raise the writing achievement of students in the Lower School	No.3a To raise the writing achievement of students in Classes 4-7 (Years 5-8) so that at least 73% of students are working "at" or "above" the FRSWNZ Learning Steps No. 3b To raise the writing achievement of Māori students so that 71% of Māori students are working "at" or "above" the FRSWNZ Learning Steps No.3c To raise the writing achievement of boys so that 65% of boys are working "at" or "above" the FRSWNZ Learning Steps	X ✓ →
No.4 Raise the mathematics achievement of students in the Lower School	No.4a To raise the mathematics achievement of students in Classes 3-7 (Years 4-8) so that at least 78% of students are working "at" or "above" the FRSWNZ Learning Steps	✓
	No.4b To raise the mathematics achievement of Māori students so that 73% of Māori students are working "at" or "above" the FRSWNZ Learning Steps	X
No.5 Integrate Te Reo and Tikanga Māori into the Lower School Waldorf Curriculum in an appropriate and meaningful way	No.5 To further consolidate working knowledge of He Reo Puaawai, with this knowledge reflected in one integrated Main Lesson plan or unit plan per teacher	→

Upper School		
No.6 Raise the literacy achievement of Class 8-11 Upper School students	No.6a Raise the Reading Comprehension PAT scale cores of priority learners in Class 8 and 9 by the NZCER 'Average Progress' or greater	✓
	No.6b Contribute to the development of national Literacy Learning Steps and common assessment tools for Classes 8 and 9 (Years 9 and 10)	→
	No.7a Raise the Maths PAT scale cores of priority learners in Class 8 and 9 by the NZCER 'Average Progress' or greater Class 8 Class 9	→ ✓
No.7 Raise the mathematics achievement of Class 8-11 Upper School students	No.7b Define mathematics learning steps and develop common assessment tools for Class 8 and Class 9 for the Steiner Community of Learning (COL)	→
	No.7c Raise numeracy achievement so that 90% of students achieve UE Numeracy by the end of their Class 11 (Year 12)	✓
	No.8 Each teacher plans, teaches and reviews one integrated teaching unit, and shares their learning with colleagues	→
No.8 Integrate Te Reo and Tikanga Māori into the Upper School Waldorf curriculum in an appropriate and meaningful way	No.9a Staff will convey clear and consistent expectations with respect to desired behaviours, with a focus on punctuality, being prepared for lessons and awareness of when it is appropriate to listen or talk	→
	No.9b Action one wellbeing target from the NZCER Survey per class	X
Raphael Class		
No.10 Continue to integrate Te Reo and Tikanga Māori into the Raphael Class Waldorf curriculum in an appropriate and meaningful way	No.10 Integrate Te Reo and Tikanga Māori into two teaching unit plans	✓
	No.11 Deepen the students' connection with the natural environment	✓

Analysis of Variance for 2017 with Commentary

Kindergarten Annual Objectives	Target	Status	Commentary on progress towards achieving objectives
No.1 Consolidate and enrich the use of Te Reo and Tikanga Māori in the rhythm of the day and in the classroom learning environment	No.1 Build the kete of kindergarten waiata, karakia and Māori stories	✓	No.1 The teachers/kaiaako's resource basket of te reo Māori waiata and stories was enriched with a lot of sharing amongst the group and by accessing external PD and resources produced by the Open Polytech and Ako Aotearoa. The 'Bicultural from a Waldorf Perspective' document shared by the ECE working group of the Federation of Steiner Schools was also a great addition to our team's kete of resources
No.2 Create an outdoor learning environment that is reflective of our bicultural heritage and is a safe inclusive space for children to explore diverse flora and fauna	No.2 Children will experience an enriching bicultural outdoor play area offering equipment and play spaces that encourage different kinds of learning	→	No.2 The outdoor classroom and the different ways in which it was used by Rimu room was truly inspiring for the other teachers. A short film has also been produced to share with the kindergarten team the ways in which the environment meets the needs of the children while deepening te reo Māori me ngā tikanga use in meaningful and age appropriate ways. It has now inspired the other kindergarten groups to use the outdoor classroom space and to rebuild our Kai mara (food garden) around the old office building.

Lower School Annual Objectives	Targets	Status	Commentary on progress towards achieving objectives
No.3 Raise the writing achievement of students in the Lower School	No.3a To raise the writing achievement of students in Classes 4-7 (Years 5-8) so that at least 73% of students are working "at" or "above" the FRSWNZ Learning Steps No. 3b To raise the writing achievement of Māori students so that 71% of Māori students are working "at" or "above" the FRSWNZ Learning Steps No.3c To raise the writing achievement of boys so that 65% of boys are working "at" or "above" the FRSWNZ Learning Steps	X ✓ →	No.3a 71% of students in Classes 4-7 achieved working "at or above" in their writing. This has been a consistent percentage for the school for the last two years. (2016-70.1% of students in Classes 4-7) This indicates that there needs to be some shifts in practice to create movement in our achievement. No.3b 80% of Māori students are working "at" or "above" in their writing. We currently have 10 Māori students in Classes 4-7. (2016 – 66.7% of Māori students were working "at" or "above" No.3c 59.5% of boys are working "at" or "above" in their writing achievement. This is tracking in upwards trajectory from 2016- 52.8% of boys working "at" or "above" In reviewing our Annual Objectives, the Lower School identified that they have benefited from structured area meetings that have allowed for collaborative moderation

<p>No.4 Raise the mathematics achievement of students in the Lower School</p>		<p>of writing samples, analysis of PAT data and the initial identification of barriers to literacy learning. One teacher had a PD opportunity to look at writing with boys. Another teacher did an inquiry into writing in groups within her class as part of her appraisal process. 2017 also saw the implementation of a COL's literacy teacher in school. The impact of this implementation has not been as successful as hoped due to an overall big picture of our Kāhui Ako literacy strategies not fully developed and shared yet. A COLs Across School Teacher (AST) for literacy in the Lower Schools was appointed at the end of 2017 and this is teacher will provide the direction and coordination across schools that was missing in 2017.</p> <p>Next steps for raising our writing achievement:</p> <ul style="list-style-type: none"> • to look at how we can differentiate classroom writing programmes through more collaborative work with colleagues • internal and external professional development opportunities being provided to Lower School teachers, with a specific focus on looking at our data and creating a more responsive curriculum as a result of this analysis.
<p>No.4a Raise the mathematics achievement of students in the Lower School</p>	<p>No.4a To raise the mathematics achievement of students in Classes 3-7 (Years 4-8) so that at least 78% of students are working "at" or "above" the FRSWNZ Learning Steps</p>	<p>✓</p>
<p>No.4b Raise the mathematics achievement of Māori students so that 73% of Māori students are working "at" or "above" the FRSWNZ Learning Steps</p>	<p>No.4b To raise the mathematics achievement of Māori students so that 73% of Māori students are working "at" or "above" the FRSWNZ Learning Steps</p>	<p>✗</p> <p>No.4a 79% of students in Classes 3-7 are working "at" or "above" in their Numeracy Learning Steps.</p> <p>No.4b 50% of Māori students are working "at" or "above" in their numeracy Learning Steps achievement. There are 10 Māori students in Classes 3-7. In 2016 88.9% of Māori students were achieving "at" or "above". Further analysis and numeracy programme development needs to take place so that we are able to better meet the needs of those students who aren't able to access the curriculum.</p> <p>In reviewing our annual objectives, the Lower School identified that the COL's numeracy work facilitated by Mario has had a positive impact on classroom programmes in terms of the forward planning for 2018. This included looking at class timetables and the scheduling of maths practice lessons for inquiry and looking at best practice numeracy teaching. The development of consistent school wide numeracy practice has been assisted by the attendance of four Lower School teachers at a three day workshop with Jamie York (Waldorf pedagogy). Two other Lower School teachers will undertake Jo Boaler course (a current main stream numeracy pedagogical model) in 2018.</p>

			<p>Teachers also benefitted from looking at assessment data and looking at how this can be used to inform next step teaching practices.</p> <p>Next Steps for raising our numeracy achievement:</p> <ul style="list-style-type: none"> Teachers to receive further PLD via the COLs Within School and Across School Teacher Scheduled planning meetings within area syndicate groups to collaboratively develop responsive numeracy programmes of work that are able to meet priority learners.
<p>No.5 Integrate Te Reo and Tikanga Māori into the Lower School Waldorf Curriculum in an appropriate and meaningful way</p>	<p>No.5 To further consolidate working knowledge of He Reo Puaawai, with this knowledge reflected in one integrated Main Lesson plan or unit plan per teacher</p>	<p>→</p>	<p>No.5 Opportunities to be inspired by professional development in Te Ao Māori were taken up by most of the Lower School Teachers. Talks by Rose Pere and Ann Milne gave teachers time to reflect on and provided challenge as well, to their culturally inclusive practices.</p> <p>Te reo resources- kupu hou/illustrated dictionaries were provided to all classrooms and teaching sets were provided for the te reo kaiako, Rangī Halbert.</p> <p>Rangī has also worked this year on building up the kapahaka group from Classes 4-7 and empowering students to lead waita and karanga during assemblies and special occasions. He has also worked on creating a Tahī Tama (boys group) utilising rakau with Class 3 boys, which will continue in 2018.</p> <p>Establishment of whanau groups has also fostered teina/tukana kaupapa into the Lower School, which will also continue in 2018.</p> <p>One teacher carried out an inquiry into adding a te ao Māori perspective to her main lesson. This was shared with the Lower School.</p> <p>The target of one integrated main lesson or unit of work was met by some teachers but not all</p> <p>Next Steps for Te Reo and Tikanga Māori: to continue to build on the kaupapa Māori within the school by reviewing and developing a meaningful Māori curriculum for Raphael House that our Kaiako Māori will utilise.</p>

Upper School Annual Objectives	Annual Targets	Status	Commentary on progress towards achieving objectives

<p>No.6 Raise the literacy achievement of Class 8-11 Upper School students</p>	<p>No.6a Raise the Reading Comprehension PAT scale cores of priority learners in Class 8 and 9 by the NZCER 'Average Progress' or greater</p>	<p>✓</p>	<p>No.6a</p> <p>Class 8 (Year 9) 8 priority learners Actual Scale Score Progress of 9 priority learners was 12.9</p> <p>NZCER Average Scale Score Progress is 9.5</p> <p>3 students exceeded the 'average progress' (38.8, 30.9, 15.3)</p> <p>1 student completed a PAT test for the first time and scored in Stanine 3 (55.8)</p> <p>1 student met the average progress (9.5)</p> <p>3 students had low or negative PAT scale score changes (3.4, -0.8, -6.8)</p> <p>These are mixed results for this target, although generally positive. Two of the three students who made gains made significant improvement in their comprehension skills (from Stanine 1 to 4 and from 3 to 7). The student who had never before managed to complete a PAT test managed to do so, reaching Stanine 3. One student slightly exceeded average progress and one met the average progress. Thus five of eight priority students met this goal.</p> <p>The three students who did not meet the average progress either made small progress or actually scored lower than last year. This is a worrying result and the English Dept, with other subject teachers, will need to support the literacy learning of these priority students in 2018</p> <p>Class 9 (Year 10) 9 priority learners Actual Scale Score Progress of 9 priority learners was 1.38</p> <p>NZCER Average Scale Score Progress is 9.5</p> <p>1 student exceeded the 'average progress' (13.5)</p> <p>1 student was slightly below the average progress (8.7)</p> <p>4 students had negative PAT scale score changes (-1, -3.1, -9.5, -0.7)</p> <p>2 students left the school during the school year.</p> <p>These are poor results for this target and the English Dept, along with other subject teachers, will need to support the literacy learning of our priority students in 2018.</p>
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			Additional training may be necessary, as well as targeted support, possibly involving the SENCO
	No.6b Contribute to the development of national Literacy Learning Steps and common assessment tools for Classes 8 and 9 (Years 9 and 10)	→	No.6b The Learning Steps are in the process of being developed by the Community of Learning Across School Teacher and Within School Teacher in consultation with our Maths Teachers
No.7 Raise the mathematics achievement of Class 8-11 Upper School students	No.7a Raise the Maths PAT scale cores of priority learners in Class 8 and 9 by the NZCER 'Average Progress' or greater		<p>PAT tests were sat in mid Term 3 2017 comparing results to Term 4 2016.</p> <p>The Raphael House testing program changed from the usual testing in term 4 to a mid term 3 test to establish a common test period with other members of the COL. The National Average Scale Score Progress has been adjusted to reflect the reduced length of time between testing. However, one consequence of this is that some topic areas were not taught during 2017 until after the PAT assessment.</p> <p>No.7a</p> <p>Class 8 (Year 9) 12 priority learners</p> <p>Average Scale Score Progress of priority learners was 2.3</p> <p>NCER Average Scale Score Progress is 3.6</p> <p>5 students exceeded the 'average progress' (11.5, 14.1, 5.1, 5.6, 5.1) 2 students progressed at less than the 'average progress' (1.7, 0.8) 5 students had decreased scale scores (-2.7, -5, -2.6, -3.8, -4.2)</p> <p>A meaningful analysis of this data is difficult due to sample size and the variability in results. The approach here will be to consider the students who have negative scale score progress as they are potentially the students in most need.</p> <p>Student 8 (Scale score progress -2.7) was in Class 8A - while this score indicates a lack of progress they still sit in Stanine 5. A review of this student's PAT results (from Te Ra Waldorf School, where testing is done in term 1 and term 4) from Class 4 onwards shows results between Stanine 4 and Stanine 6 with term 4 results better than term 1 in any given year. This student is inquiring, independent, and capable in the classroom.</p>
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		<p>Student 1 (Scale score progress -4.2) was in Class 8C. This student has a long history at Raphael House of difficulty with learning and has significant difficulty with maths. The test completed was at a Class 5 level. The reader/writer (HOD Maths) observed that they were unable to answer some questions which they could normally do in class. The move to Class 8C occurred shortly before the PAT testing, too soon to assess any effects. The move to a separate group of 2 students will provide significant opportunity for more focused engagement and support with their learning. However, this student will require ongoing support with both maths and learning in general.</p> <p>Student 3 (Scale score progress -5), Student 4 (Scale score progress -2.6), and Student 10 (Scale score progress -3.8) were in Class 8B. All develop good understanding of new concepts in the classroom, however they struggle to retain this. Two of them have a deep seated lack of confidence in maths which causes confusion and stress when they have to make choices about which processes to use to solve problems. Student 10 is engaged and generally works diligently in class, their result is surprising. One likely influence is that this student has an absentee rate of 18%, very close to 1 day a week.</p> <p>Class 9 (Year 10) 9 priority learners</p> <p>Average Scale Score Progress of 9 priority learners was 3.6</p> <p>NCER Average Scale Score Progress is 3.</p> <p>3 student significantly exceeded the 'average progress' (6.8, 4.8, 9.8) 3 students were slightly below the average progress (2.5, 2.3, 2.8) 2 students had negative PAT scale score changes 1 student did not sit the 2016 test so does not have a scale score progress; however their 2017 PAT scale score of 65.2 places them outside the Priority group so progress has been made.</p> <p>Evaluation</p> <p>Significant improvements have been achieved with only 2 results being negative. In the case of Student 2 (Scale Score progress -5.1) they are still at Stanine 7 and remain very capable at learning and applying maths.</p> <p>Both Student 5 and Student 1 have made improvements at an increased rate compared to their National cohort</p>
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Raphael Class Annual Objectives	Annual Targets		Commentary on progress towards achieving objectives
No.10 Continue to integrate Te Reo and Tikanga Māori into the Raphael Class Waldorf curriculum in an appropriate and meaningful way	No.10 Integrate Te Reo and Tikanga Māori into two teaching unit plans	✓	No.10 Integrated into singing programme and outdoor lessons and activities
No.11 Deepen the students' connection with the natural environment	No.11 The class are taken on trips to a wide range of natural settings, at least 5 times per term	✓	No.11 Class was taken on frequent walks in the bush and to the beach

Raphael House Qualification Results for 2017

Qualification Offered

Class 10, 11 and 12 took part in the NZ Certificate of Steiner Education (NZCSE) in 2017. SEDT, on behalf of the Federation has changed the name from the Steiner School Certificate (SSC) to the New Zealand Certificate of Steiner Education (NZCSE) as NZQA has registered the qualification under NZCSE and this will be effective from 2017. Certificates gained prior to 2017 will continue to be called Steiner School Certificate.

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	HC	D		
Class 10	Level 1 % of total L1	4 14%	0 0%	4 14%	5 19%	13 48%	5 19%	86%	27
Class 11 (+ 3 students from Class 12)	Level 2 % of total L2	3 14%	0 0%	3 14%	4 18%	10 46%	5 22%	86%	22
Class 12	Level 3 % of total L3	1 5%	0 0%	1 5%	6 30%	5 25%	8 40%	95%	20
Total students overall		8	0	8	15	28	18	61	69
Total percentages overall		12%	0%	12%	21%	41%	26%	88%	
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 <u>from</u> Raphael House in <u>Class 10</u> 2017.									
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, and students who were enrolled and left school.									

Comments on 2017 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. It should be noted however, that three Class 10 students who completed an exchange programme in 2017 also managed to gain the NZCSE Level 1 certificate with a highly Commended endorsement.

NZCSE Level 3 (Class 12)

- 65% of students achieved at Highly Commended or With Distinction, which is significantly higher than 2016.
- 30% of students gained the Certificate at the Achieved Level.
- 5% (one student) failed to gain the Certificate.

The increase in students achieving at Highly Commended or With Distinction is impressive, especially given the cohort size was 20. There was 95% pass rate in students achieving their certificates. Not Achieved results included only one student with chronic health conditions, which impacted on their academic performance. Even with the high achievement rate, a number of students in this cohort found the workload challenging at times and this was identified as an area of concern in terms of health and wellbeing. A formal review of NZCSE had been requested by a group of parents in 2016 and in 2017 the school continued to review the delivery of NZCSE courses across all three levels, with a number of changes being implemented in 2017. Some of these changes were very effective and regular student and teacher feedback was invited in order to monitor student health and wellbeing. Feedback received was then incorporated into course planning for 2018.

NZCSE Level 2 (Class 11)

- 86% of students achieved at Highly Commended or With Distinction, which is significantly higher than 2016.
- 18% of students gained the Certificate at the Achieved Level.
- 14% of students (three students) failed to gain the Certificate.

Students achieving at Highly Commended or With Distinction was significantly higher in 2017. This included two Class 12 students who missed out on gaining their Level 2 certificates in 2016 due to core requirements. Three of the 22 students enrolled at Level 2 did not achieve the Certificate. Two of these students missed on one Core Subject (English) and therefore the necessary requirements to gain Level 2. These students will be given an opportunity to obtain their missing subject and thereby gain their Level 2 certificate in 2018. The third student, who was a Class 12 student completing their Level 2 certificate over two years, left Raphael House halfway through the year.

NZCSE Level 1 (Class 10)

- 67% of students achieved at Highly Commended or With Distinction, higher than 2016.
- 19% of students gained the Certificate at the Achieved Level.
- 14% of students (4 students) failed to gain the Certificate as they were away on exchange.

The Level 1 results for 2017 are pleasing given the larger cohort size. Two of the students at Level 1 who gained Not Achieved in 2017 did not gain enough points due to inconsistent completion of coursework. These two students did meet the other requirements for Level 1, including foundation literacy and numeracy. Both students will complete Level 1 alongside Level 2 in 2018. Their Level 2 points can be used towards both their Level 1 and Level 2 certificates. The remaining two students with Not Achieved results left the school at the beginning of Term 2.

2016 Qualification Results

Class	Qual Level	Not Achieved			Achieved	Achieved Highly Commended	Achieved with Distinction	Total students achieved	Total students entered (Incl NA)
		NA	NA-Exch*	NA#					
Class 10 (+ 1 student from Class 11)	Level 1	4	4	0	5	8	4	81%	21
	% of total L1	19%	19%	0%	24%	38%	19%		
Class 11 (+ 2 students from Class 12)	Level 2	4	0	4	3	11	9	85%	27
	% of total L2	15%	0%	15%	11%	41%	33%		
Class 12	Level 3	5	0	5	10	6	3	79%	24
	% of total L3	21%	0%	21%	42%	25%	13%		
Total percentages overall		18%	6%	13%	25%	35%	22%	82%	72
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 <u>from</u> Raphael House in <u>Class 10</u> 2016.									
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, and students who were enrolled and left school.									

Comparison of 2017 with 2016 Results

In 2016 82% of the students entered for their respective NZCSE 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, as discussed in detail earlier in this document.

In 2017 88% of the students entered for their respective NZCSE level achieved that certificate level. This percentage INCLUDED 3 students who went on exchange and gained the certificate as well as those who had chronic health conditions, learning needs, or who left school, as discussed in detail earlier in this document.

Overall comparison between 2016 and 2017 Results:

- The percentage of students who gained Not Achieved has decreased from 18% to 12%.
- The percentage of students who gained Achieved has decreased from 25% to 21%.
- The percentage of students who gained Achieved Highly Commended has increased from 35% to 41%.
- The percentage of students who gained Achieved with Distinction has increased from 22% to 26%.

These figures suggest that there has been a considerable increase 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 NZCSE gain their certificates, with an increased number gaining their Highly Commended or With Distinction. Small numbers of students are, however, failing to gain their certificates and it is increasingly important that such students are supported. The NZCSE coordinator will continue to work with the SeNCO to identify students needing to complete their Level 1 and 2 certificates over two years.

2017 Māori & Pasifika* Achievement

Level 3 had two Class 12 Māori students, one who Achieved their certificate with UE and the other who Achieved with a Highly Commended endorsement and UE.

Level 2 had two Māori students: one from Class 12 who Achieved with a Highly Commended endorsement and one from Class 11 who Achieved. The Class 12 student attended a Class 11 (Level 2) science Main Lesson at the beginning of 2017 in order to meet the core requirements and Achieved their Level 2 Certificate in March 2017.

Level 1 had seven Māori students: one who gained Level 1 with Distinction, three who Achieved with a Highly Commended endorsement, one who Achieved and two who did Not Achieve. Both students who did Not Achieve gained Foundation literacy and numeracy and met core requirements; however, they did not gain enough points. They will complete their Level 1 certificates alongside Level 2 at the beginning of 2018.

*Note that there were no identified Pasifika students enrolled in NZCSE in 2017.

2017 Gender Achievement Comparison

NZCSE Level	Male				Female			
	NA	A	HC	D	NA	A	HC	D
Level 1	2	4	6	2	2	1	7	4
Level 2	2	2	3	1	1	2	6	7
Level 3	0	3	4	3	1	3	1	5
Total	4	9	13	6	4	6	14	16

The comparison table above indicates that female achievement levels are higher than that of male achievement levels. This indicates a need to focus on raising male achievement across all three levels.

Summary

In summary, the overall qualification results are satisfactory, with 88% of students achieving the qualification level offered, 41% achieving at Highly Commended and 26% with Distinction. The results suggest that Raphael House's delivery of programmes has stabilised somewhat, with staff and students becoming familiar with requirements.

Of the 42 students enrolled in Class 11 and 12, three did not gain a Level 2 qualification. One student left the school halfway through the year and the other two missed out on core requirements. This totals approximately 7% of the student body, indicating that 93% of students DO gain a Level 2 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 Māori pass rate for students enrolled in Levels 2 and 3 was 100% for 2017.

The external moderator for NZCSE has placed Raphael House at 67.3% agreement rate between moderator and assessment decisions. This number is down from 2016 due to more accurate external moderation which is now being conducted by subject specialists. This is providing greater consistency across schools and clear feedback to assessors for the delivery of their courses.

At the 2014 end of year NZCSE Coordinators' cluster, the national manager undertook to gather and collate data on national achievement rates for NZCSE. This information was not available at the time of reporting, however once it is, it will increasingly be possible to track progress.

As mentioned earlier in this document, a formal review of NZCSE was requested by a group of parents and the school has undertaken to review the delivery of NZCSE courses across all three levels. A number of changes have been implemented for 2018 based on feedback from 2017 and the review is ongoing.



Amelia Minogue
NZCSE Coordinator
13 February 2018

