

**Te Ra School**

**2016 Annual Report**

**and**

**Financial Statements**

**School Number: 1613**

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# **TE RA SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

|                        |                                 |
|------------------------|---------------------------------|
| School Address:        | 89 Poplar Ave, Paraparaumu      |
| School Postal Address: | 89 Poplar Ave, Paraparaumu 5032 |
| School Phone:          | 04 299 0812                     |
| School Email:          | principal@tera.school.nz        |
| Ministry Number:       | 1613                            |

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# TE RA SCHOOL

Financial Statements - For the year ended 31 December 2016

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# Te Ra School

## Statement of Responsibility

For the year ended 31 December 2016

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

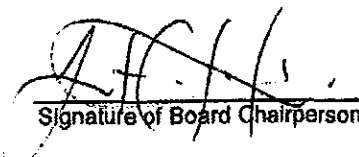
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Grant Carpenter

Full Name of Board Chairperson

  
Signature of Board Chairperson

23rd June 2017

Date:

ANDREA SORGER

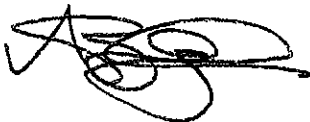
Full Name of Principal

  
Signature of Principal

~~30 May 2017~~

Date:

23 June 2017



# Te Ra School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

|   | Notes | 2016<br>Actual<br>\$ | 2016<br>Budget<br>(Unaudited)<br>\$ | 2015<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 1,011,247            | 999,223                             | 928,684              |
| Locally Raised Funds  | 3     | 329,987              | 317,851                             | 306,927              |
| Use of Land and Buildings Integrated                        |       | 170,400              | 170,400                             | 159,750              |
| Interest Earned   |       | 1,252                | 1,500                               | 1,965                |
| Other Revenue   |       | 295                  | -                                   | -                    |
|   |       | <u>1,513,180</u>     | <u>1,488,974</u>                    | <u>1,397,326</u>     |
| <b>Expenses</b>   |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 20,951               | 17,340                              | 22,516               |
| Learning Resources  | 4     | 1,033,340            | 1,041,713                           | 964,902              |
| Administration  | 5     | 134,547              | 137,747                             | 116,278              |
| Finance Costs   |       | 1,414                | -                                   | -                    |
| Property  | 6     | 291,262              | 295,262                             | 265,083              |
| Depreciation  | 7     | 21,402               | 7,593                               | 14,401               |
|   |       | <u>1,502,915</u>     | <u>1,499,655</u>                    | <u>1,383,180</u>     |
| <b>Net Surplus / (Deficit)</b>                              |       | 10,265               | (10,681)                            | 14,146               |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u>10,265</u>        | <u>(10,681)</u>                     | <u>14,146</u>        |

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

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**Te Ra School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2016

|  | Actual<br>2016<br>\$ | Budget<br>(Unaudited)<br>2016<br>\$ | Actual<br>2015<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>                          | <u>66,862</u>        | <u>66,862</u>                       | <u>52,713</u>        |
| Total comprehensive revenue and expense for the year | 10,265               | (10,681)                            | 14,149               |
| Capital Contributions from the Ministry of Education | -                    | -                                   | -                    |
| Contribution - Furniture and Equipment Grant         | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>                         | <u>77,127</u>        | <u>56,181</u>                       | <u>66,862</u>        |
| <br>Retained Earnings                                | 77,127               | 56,181                              | 66,862               |
| Reserves   | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>                         | <u>77,127</u>        | <u>56,181</u>                       | <u>66,862</u>        |

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

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**Te Ra School**  
**Statement of Financial Position**  
As at 31 December 2016

|   |       | 2016           | 2016                        | 2015           |
|---|-------|----------------|-----------------------------|----------------|
|   | Notes | Actual<br>\$   | Budget<br>(Unaudited)<br>\$ | Actual<br>\$   |
| <b>Current Assets</b>                     |       |                |                             |                |
| Cash and Cash Equivalents                 | 8     | 7,196          | 5,200                       | 6,618          |
| Accounts Receivable                       | 9     | 71,888         | 60,981                      | 65,978         |
| GST Receivable                            |       | 3,056          | 4,000                       | 4,778          |
| Prepayments                               |       | 1,904          | -                           | -              |
| Investments                               | 10    | 30,000         | 30,000                      | 30,000         |
|   |       | <u>114,044</u> | <u>100,181</u>              | <u>107,374</u> |
| <b>Current Liabilities</b>                |       |                |                             |                |
| Accounts Payable                          | 12    | 76,082         | 84,500                      | 87,872         |
| Finance Lease Liability - Current Portion | 13    | 8,841          | -                           | -              |
|   |       | <u>84,923</u>  | <u>84,500</u>               | <u>87,872</u>  |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 29,121         | 15,681                      | 19,502         |
| <b>Non-current Assets</b>                 |       |                |                             |                |
| Property, Plant and Equipment             | 11    | 60,009         | 40,500                      | 47,360         |
|   |       | <u>60,009</u>  | <u>40,500</u>               | <u>47,360</u>  |
| <b>Non-current Liabilities</b>            |       |                |                             |                |
| Finance Lease Liability                   | 13    | 12,004         | -                           | -              |
|   |       | <u>12,004</u>  | <u>-</u>                    | <u>-</u>       |
| <b>Net Assets</b>                         |       | <u>77,127</u>  | <u>56,181</u>               | <u>66,862</u>  |
| <b>Equity</b>                             |       | <u>77,127</u>  | <u>56,181</u>               | <u>66,862</u>  |

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

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**Te Ra School**  
**Statement of Cash Flows**  
For the year ended 31 December 2016

|   | Note     | 2016<br>Actual<br>\$ | 2016<br>Budget<br>(Unaudited)<br>\$ | 2015<br>Actual<br>\$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants   |          | 275,782              | 233,795                             | 258,486              |
| Locally Raised Funds  |          | 319,989              | 290,323                             | 307,299              |
| Hostel  |          | -                    | -                                   | -                    |
| International Students                                      |          | -                    | -                                   | -                    |
| Goods and Services Tax (net)                                |          | 1,723                | 21,478                              | 257                  |
| Payments to Employees                                       |          | (395,863)            | (399,086)                           | (407,771)            |
| Payments to Suppliers                                       |          | (187,734)            | (157,021)                           | (151,752)            |
| Interest Paid   |          | (1,414)              | -                                   | -                    |
| Interest Received   |          | 1,304                | 1,500                               | 2,021                |
| <b>Net cash from / (to) the Operating Activities</b>        |          | <b>167,866</b>       | <b>(9,011)</b>                      | <b>8,641</b>         |
| <b>Cash flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Proceeds from Sale of PPE (and Intangibles)                 |          | 21,002               | -                                   | -                    |
| Purchase of PPE (and Intangibles)                           |          | (26,993)             | 7,593                               | (6,090)              |
| Purchase of Investments                                     |          | -                    | -                                   | -                    |
| Proceeds from Sale of Investments                           |          | -                    | -                                   | -                    |
| <b>Net cash from / (to) the Investing Activities</b>        |          | <b>(5,991)</b>       | <b>7,593</b>                        | <b>(6,090)</b>       |
| <b>Cash flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | -                    | -                                   | -                    |
| Finance Lease Payments                                      |          | (7,215)              | -                                   | -                    |
| Painting contract payments                                  |          | -                    | -                                   | -                    |
| Loans Received/ Repayment of Loans                          |          | -                    | -                                   | -                    |
| Funds Administered on Behalf of Third Parties               |          | -                    | -                                   | (1,720)              |
| <b>Net cash from Financing Activities</b>                   |          | <b>(7,215)</b>       | <b>-</b>                            | <b>(1,720)</b>       |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>680</b>           | <b>(1,418)</b>                      | <b>731</b>           |
| Cash and cash equivalents at the beginning of the year      | 8        | 6,618                | 6,618                               | 5,887                |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>8</b> | <b>7,198</b>         | <b>5,200</b>                        | <b>6,618</b>         |

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.

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# Te Ra School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2016

#### **a) Reporting Entity**

Te Ra 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 2016 to 31 December 2016 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 except in relation to the recognition of photocopier and laptop leases as Financing Leases.

##### ***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

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are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

#### ***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 13.

##### ***Recognition of grants***

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

#### **c) Revenue Recognition**

##### ***Government Grants***

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

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

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

##### ***Other Grants***

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

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

##### ***Donations, Gifts and Bequests***

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

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

#### **g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly

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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) Investments**

Bank term deposits 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.

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 1989 in relation to the acquisition of securities.

#### **j) Property, Plant and Equipment**

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

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 \$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                  | 5 –15 years             |
| Information and communication technology | 2–5 years               |
| Textbooks                                | 5 years                 |
| Leased assets held under a Finance Lease | 3 - 5 years             |
| Library resources                        | 12.5% Diminishing value |

### **k) 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.

### **l) 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.

### **m) 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.

#### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

**n) 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 on a day to day basis.

Cyclical maintenance, which involves painting the interior and exterior of the School, remains the responsibility of the Proprietor.

**o) 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.

**p) 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.

**q) Budget Figures**

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

**r) 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.

|   | 2016             | 2016           | 2015           |
|---|------------------|----------------|----------------|
|   | Actual           | Budget         | Actual         |
|   | \$               | (Unaudited)    | \$             |
| Operational grants                              | 262,212          | 268,548        | 254,024        |
| Teachers' salaries grants                       | 737,185          | 730,675        | 670,257        |
| Resource teachers learning and behaviour grants | -                | -              | -              |
| Other MoE Grants                                | 11,850           | -              | 4,403          |
| Transport grants                                | -                | -              | -              |
| Other government grants                         | -                | -              | -              |
|   | <b>1,011,247</b> | <b>999,223</b> | <b>928,684</b> |

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

|  | 2016           | 2016           | 2015           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| <b>Revenue</b>                                   |                |                |                |
| Donations  | 5,901          | 5,723          | 7,789          |
| Fundraising                                      | 295,581        | 284,600        | 268,794        |
| Bequests   | -              | -              | 1,000          |
| Other revenue                                    | -              | -              | -              |
| Transport Revenue                                | -              | -              | -              |
| Trading  | -              | -              | -              |
| Activities                                       | 28,505         | 27,528         | 29,344         |
| Curriculum Recoveries                            | -              | -              | -              |
|  | <b>329,987</b> | <b>317,851</b> | <b>306,927</b> |
| <b>Expenses</b>                                  |                |                |                |
| Activities                                       | 20,951         | 17,340         | 22,516         |
| Trading  | -              | -              | -              |
| Fundraising (costs of raising funds)             | -              | -              | -              |
| Transport (local)                                | -              | -              | -              |
| Other Locally Raised Funds Expenditure           | -              | -              | -              |
|  | <b>20,951</b>  | <b>17,340</b>  | <b>22,516</b>  |
| <b>Surplus for the year Locally raised funds</b> | <b>309,036</b> | <b>300,511</b> | <b>284,411</b> |

|  | 2016             | 2016             | 2015           |
|--|------------------|------------------|----------------|
|  | Actual           | Budget           | Actual         |
|  | \$               | (Unaudited)      | \$             |
| Curricular                               | 39,881           | 42,671           | 31,448         |
| Equipment repairs                        | -                | -                | -              |
| Information and communication technology | -                | -                | -              |
| Extra-curricular activities              | -                | -                | -              |
| Library resources                        | 533              | 533              | -              |
| Employee benefits - salaries             | 986,566          | 991,509          | 926,488        |
| Resource/attached teacher costs          | -                | -                | -              |
| Staff development                        | 6,360            | 7,000            | 6,966          |
|  | <b>1,033,340</b> | <b>1,041,713</b> | <b>964,902</b> |

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|  | 2016           | 2016           | 2015           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
|  | \$             | \$             | \$             |
| Audit Fee                                      | 3,758          | 3,703          | 3,694          |
| Board of Trustees Fees                         | -              | -              | -              |
| Board of Trustees Expenses                     | 1,493          | 1,546          | 200            |
| Communication                                  | 4,658          | 5,000          | 4,920          |
| Consumables                                    | 1,550          | 1,750          | 1,936          |
| Operating Lease                                | -              | -              | -              |
| Legal Fees                                     | 4,348          | -              | -              |
| Other  | 33,627         | 37,242         | 33,454         |
| Employee Benefits - Salaries                   | 83,272         | 86,665         | 70,613         |
| Insurance                                      | -              | -              | -              |
| Service Providers, Contractors and Consultancy | 1,841          | 1,841          | 1,461          |
|  | <u>134,547</u> | <u>137,747</u> | <u>116,278</u> |

|                                     | 2016           | 2016           | 2015           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
|                                     | \$             | \$             | \$             |
| Caretaking and Cleaning Consumables | 30,970         | 30,000         | 28,798         |
| Consultancy and Contract Services   | -              | -              | -              |
| Cyclical Maintenance Provision      | -              | -              | -              |
| Grounds                             | 13,193         | 12,775         | -              |
| Heat, Light and Water               | 16,628         | 20,000         | 21,097         |
| Rates                               | -              | -              | -              |
| Repairs and Maintenance             | 9,249          | 10,000         | 9,077          |
| Use of Land and Buildings           | 170,400        | 170,400        | 159,750        |
| Security                            | 445            | 500            | 380            |
| Employee Benefits - Salaries        | 50,377         | 51,587         | 45,981         |
|                                     | <u>291,262</u> | <u>295,262</u> | <u>265,083</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 of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

|  | 2016          | 2016         | 2015          |
|--|---------------|--------------|---------------|
|  | Actual        | Budget       | Actual        |
|  | \$            | (Unaudited)  | \$            |
|  | \$            | \$           | \$            |
| Furniture and Equipment                  | 12,070        | 5,093        | 12,169        |
| Information and Communication Technology | 124           | -            | 356           |
| Motor Vehicles                           | -             | -            | -             |
| Textbooks                                | 414           | 750          | 514           |
| Leased Assets                            | 7,740         | -            | -             |
| Library Resources                        | 1,053         | 1,750        | 1,362         |
|  | <u>21,402</u> | <u>7,593</u> | <u>14,401</u> |

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|  | 2016   | 2016        | 2015   |
|--|--------|-------------|--------|
|  | Actual | Budget      | Actual |
|  | \$     | (Unaudited) | \$     |
| Cash on Hand   | 200    | 200         | 200    |
| Bank Current Account   | 6,995  | 5,000       | 6,416  |
| Bank Call Account  | 1      | -           | 2      |
| Short-term Bank Deposits   | -      | -           | -      |
| Bank Overdraft   | -      | -           | -      |
| Net cash and cash equivalents and bank overdraft for Cash Flow Statement | 7,196  | 5,200       | 6,618  |

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

|  | 2016   | 2016        | 2015   |
|--|--------|-------------|--------|
|  | Actual | Budget      | Actual |
|  | \$     | (Unaudited) | \$     |
| Receivables                                | 14,162 | 481         | 3,868  |
| Receivables from the Ministry of Education | -      | -           | 1,720  |
| Provision for Uncollectibility             | -      | -           | -      |
| Interest Receivable                        | 435    | 500         | 487    |
| Teacher Salaries Grant Receivable          | 57,291 | 60,000      | 59,903 |
|  | 71,888 | 60,981      | 65,978 |
| Receivables from Exchange Transactions     | 14,596 | 981         | 4,355  |
| Receivables from Non-Exchange Transactions | 57,291 | 60,000      | 61,623 |
|  | 71,888 | 60,981      | 65,978 |

The School's investment activities are classified as follows:

|                          | 2016   | 2016        | 2015   |
|--------------------------|--------|-------------|--------|
|                          | Actual | Budget      | Actual |
|                          | \$     | (Unaudited) | \$     |
| Current Asset            |        |             |        |
| Short-term Bank Deposits | 30,000 | 30,000      | 30,000 |
| Non-current Asset        |        |             |        |
| Long-term Bank Deposits  | -      | -           | -      |

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

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|                                    | Opening<br>Balance (NBV) | Additions     | Disposals | Impairment | Depreciation    | Total (NBV)   |
|------------------------------------|--------------------------|---------------|-----------|------------|-----------------|---------------|
| 2016                               | \$                       | \$            | \$        | \$         | \$              | \$            |
| Furniture and Equipment            | 43,928                   | 5,619         |           |            | (12,070)        | 37,477        |
| Information and Communication      | 109                      | 180           |           |            | (124)           | 165           |
| Textbooks                          | 739                      | 193           |           |            | (414)           | 518           |
| Leased Assets                      | -                        | 28,060        |           |            | (7,740)         | 20,319        |
| Library Resources                  | 2,583                    | -             |           |            | (1,053)         | 1,530         |
| <b>Balance at 31 December 2016</b> | <b>47,359</b>            | <b>34,051</b> | <b>-</b>  | <b>-</b>   | <b>(21,402)</b> | <b>60,009</b> |

|                                    | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|------------------------------------|----------------------|-----------------------------|-------------------|
| 2016                               | \$                   | \$                          | \$                |
| Furniture and Equipment            | 217,958              | (180,481)                   | 37,478            |
| Information and Communication      | 4,583                | (4,418)                     | 165               |
| Textbooks                          | 17,189               | (16,671)                    | 518               |
| Leased Assets                      | 28,060               | (7,740)                     | 20,319            |
| Library Resources                  | 21,497               | (19,967)                    | 1,530             |
| <b>Balance at 31 December 2016</b> | <b>289,286</b>       | <b>(229,277)</b>            | <b>60,009</b>     |

|                                    | Opening<br>Balance (NBV) | Additions    | Disposals | Impairment | Depreciation    | Total (NBV)   |
|------------------------------------|--------------------------|--------------|-----------|------------|-----------------|---------------|
| 2015                               | \$                       | \$           | \$        | \$         | \$              | \$            |
| Furniture and Equipment            | 50,495                   | 5,603        | -         | -          | (12,169)        | 43,929        |
| Information and Communication      | 465                      | -            | -         | -          | (356)           | 109           |
| Technology                         |                          |              |           |            |                 |               |
| Textbooks                          | 939                      | 314          | -         | -          | (514)           | 739           |
| Leased Assets                      | -                        | -            | -         | -          | -               | -             |
| Library Resources                  | 3,775                    | 170          | -         | -          | (1,362)         | 2,583         |
| <b>Balance at 31 December 2015</b> | <b>55,674</b>            | <b>6,087</b> | <b>-</b>  | <b>-</b>   | <b>(14,401)</b> | <b>47,360</b> |

#### Accumulated Depreciation

|  | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|--|----------------------|-----------------------------|-------------------|
| 2015                                     | \$                   | \$                          | \$                |
| Land                                     | -                    | -                           | -                 |
| Buildings                                | -                    | -                           | -                 |
| Building Improvements                    | -                    | -                           | -                 |
| Furniture and Equipment                  | 212,340              | (168,411)                   | 43,929            |
| Information and Communication Technology | 4,403                | (4,294)                     | 109               |
| Motor Vehicles                           | -                    | -                           | -                 |
| Textbooks                                | 16,995               | (16,256)                    | 739               |
| Leased Assets                            | -                    | -                           | -                 |
| Library Resources                        | 21,497               | (18,914)                    | 2,583             |
| <b>Balance at 31 December 2015</b>       | <b>255,235</b>       | <b>(207,875)</b>            | <b>47,360</b>     |

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|   | 2016          | 2016          | 2015          |
|---|---------------|---------------|---------------|
|   | Actual        | Budget        | Actual        |
|   | \$            | (Unaudited)   | \$            |
| Operating creditors   | 9,835         | 8,000         | 7,129         |
| Accruals  | 6,651         | 6,500         | 5,703         |
| Capital accruals for PPE items  | -             | -             | -             |
| Banking staffing overuse  | -             | -             | -             |
| Employee Entitlements - salaries  | 57,291        | 60,000        | 59,903        |
| Employee Entitlements - leave accrual                                   | 2,304         | 10,000        | 15,137        |
|   | <u>76,082</u> | <u>84,500</u> | <u>87,872</u> |
| Payables for Exchange Transactions                                      | 76,082        | 84,500        | 87,872        |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -             | -             | -             |
| Payables for Non-exchange Transactions - Other                          | -             | -             | -             |
|   | <u>76,082</u> | <u>84,500</u> | <u>87,872</u> |

The carrying value of payables approximates their fair value.

The School has entered into a number of finance lease agreements for computers. Minimum lease payments payable including interest:

|  | 2016          | 2016        | 2015     |
|--|---------------|-------------|----------|
|  | Actual        | Budget      | Actual   |
|  | \$            | (Unaudited) | \$       |
| No Later than One Year                           | 9,983         | -           | -        |
| Later than One Year and no Later than Five Years | 14,925        | -           | -        |
| Later than Five Years                            | -             | -           | -        |
|  | <u>24,908</u> | <u>-</u>    | <u>-</u> |

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, The Kapiti Waldorf 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 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 2016 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

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## 15. Remuneration

### Key management personnel compensation

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

|   | 2016<br>Actual<br>\$ | 2015<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | -                    | -                    |
| Full-time equivalent members                | 1.17                 | 0.45                 |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 202,486              | 208,290              |
| Full-time equivalent members                | 2.00                 | 2.30                 |
| Total key management personnel remuneration | 202,486              | 208,290              |
| Total full-time equivalent personnel        | 3.17                 | 2.75                 |

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:

|  | 2016<br>Actual<br>\$000 | 2015<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 110 - 120               | 105 - 110               |
| Benefits and Other Emoluments                    | 0                       | 0                       |
| Termination Benefits                             | -                       | -                       |

### Other Employees

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

| Remuneration<br>\$000 | 2016<br>FTE Number | 2015<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 110 - 120             | 0.00               | 0.00               |
| 100 - 110             | -                  | 0.00               |
|                       | 0.00               | 0.00               |

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

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:

|                  | 2016<br>Actual<br>\$0 | 2015<br>Actual<br>- |
|------------------|-----------------------|---------------------|
| Total            | \$0                   | -                   |
| Number of People | 0                     | -                   |

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

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## 18. Commitments

### (a) Capital Commitments

As at 31 December 2016 the Board has not entered into contract agreements for capital works. (2015: Nil)

### (b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

#### Treated as a Finance Lease in 2016

No later than One Year  
Later than One Year and No Later than Five Years  
Later than Five Years

| 2016<br>Actual<br>\$ | 2015<br>Actual<br>\$ |
|----------------------|----------------------|
| -                    | 4,740                |
| -                    | 5,264                |
| -                    | -                    |
| -                    | 10,004               |

## 19. Net Assets

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.

## 20. Financial Instruments

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

### Loans and receivables

|                             | 2016<br>Actual<br>\$ | 2016<br>Budget<br>(Unaudited)<br>\$ | 2015<br>Actual<br>\$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents   | 7,196                | 5,200                               | 6,618                |
| Receivables                 | 71,888               | 60,981                              | 65,978               |
| Investments - Term Deposits | 30,000               | 30,000                              | 30,000               |
| Total Cash and Receivables  | 109,083              | 96,181                              | 102,596              |

### Financial liabilities measured at amortised cost

|  | 2016<br>Actual<br>\$ | 2016<br>Budget<br>(Unaudited)<br>\$ | 2015<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Payables   | 76,082               | 84,500                              | 87,872               |
| Finance Leases   | 20,845               | -                                   | -                    |
| Total Financial Liabilities Measured at Amortised Cost | 96,927               | 84,500                              | 87,872               |

## 21. Breach of the Education Act 1989

The Board has breached section 73 of the Education Act 1989 in that the Board acquired securities, being the advances made to an employee of \$6,505 without the authority of the Ministry of Education and Finance.

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## **KiwiSport**

In 2016 Te Rā Waldorf School received \$2,308 (GST excl) KiwiSport funding. Part of the funding was spent on a subscription with the Kapiti Primary Sports Association. This membership enabled our middle and senior school students to participate in a range of organised sports events throughout the year: crosscountry racing, orienteering, mountain bike racing, triathlon and winter sports tournaments.

The funding was also used to support the school's hockey, netball and touch teams with equipment and various costs (e.g. turf and hall fees).

The school bought sports equipment which included balls and equipment.



## ANALYSIS OF VARIANCE REPORTING FOR 2016

1 March 2017

### 1. Report on Strategic and Annual Plan Key Priorities

|   |  |  |  |
|---|--|--|--|
| Strategic Aim   | 1.1 Excellent literacy and numeracy outcomes are achieved through a culturally responsive, integrated and developmentally aligned Waldorf curriculum expressing our community's aspirations for our children which:  |  |  |
|   | a) gives effect to the New Zealand Curriculum;<br>b) upholds our Special Character Agreement with the Crown;<br>c) prioritises both literacy and numeracy as well as the individual needs of every child including those with special needs;<br>d) offers richly connected learning experiences ensuring academic achievement meets and exceeds all national standards delivered by the Waldorf Curriculum, by year 8. |  |  |
| Key Priorities  | a) Ensure that respectful and productive relationships that value difference and diversity support students' learning and excellence.<br>b) Ensure that connections and partnerships between teachers and whānau support positive and excellent outcomes for all students.   |  |  |
| Action  |  | Outcomes: Indicators of Success  | Progress: Outcomes   |
| 1. Develop and begin to implement in all areas of the school and kindergarten <i>Restorative Practice</i> principles and processes  |  | 1. Students, staff and whānau develop a sound understanding of the principles and processes of <i>Restorative Practice</i><br>2. All staff and some students are able to consistently work with the principles and processes | <b>Term 1</b><br>➤ Implementation across the school<br>➤ Review in the Faculty Meeting on 31 March<br><i>Current Considerations</i><br>- Documented and shared clarity about the applicability of RP in a range of situations or incidents<br><br><b>Term 2</b><br>➤ RP description / overview will be completed in time for the start of term 3<br><br><b>Term 3</b><br>➤ KG and School Teachers have been developing an RP progression |
| Schedule of Key Strategies & Reporting  |  |  |  |
| Term 1  |  |  |  |
| <ul style="list-style-type: none"><li>• In-Service PLD (January)</li><li>• Scheduled review and feedforward in Faculty and section meetings</li><li>• Progress report to BoT</li></ul>  |  |  |  |
| Term 2  |  |  |  |
| <ul style="list-style-type: none"><li>• Development of RP description/overview for whānau and the community</li><li>• Scheduled review and feedforward in Faculty and section meetings</li><li>• Progress report to BoT</li></ul> |  |  |  |
| Term 3  |  |  |  |
| <ul style="list-style-type: none"><li>• Scheduled review and feedforward in Faculty and section meetings</li></ul>  |  |  |  |

| <ul style="list-style-type: none"> <li>Progress report to BoT</li> </ul> <p><i>Term 4</i></p> <ul style="list-style-type: none"> <li>Scheduled review and feedforward in Faculty and section meetings</li> <li>Progress report to BoT</li> </ul>   |   | <p>within a framework informed by the generative impulses at each class level (KG is working with ages). This work was done in a succession of Faculty Meetings (4 so far this term). Next steps will be to develop a draft document for feedback by the Faculty before publishing a final version, possibly through a presentation to the community. The RP progression will become the basis for a "Bullying Prevention" procedure which is still outstanding.</p>  |
|--|---|---|
| <b>Key Priorities</b>  | <ul style="list-style-type: none"> <li>a) Develop and articulate comprehensive understanding of factors and conditions which support Māori to successfully learn as Māori.</li> <li>b) Implement the FRSWSNZ Learning Steps<sup>1</sup> as part of the integrated curriculum, and develop consistent and authentic monitoring of signposts/national standards (Y8)</li> <li>c) Ensure that students who may need support or extension, across the curriculum, are identified through relevant diagnostic processes.</li> <li>d) Establish and implement collaborative inquiry processes which lead to improved student outcomes.</li> </ul> |   |
| Action   | Outcomes & Indicators of Success  | Progress & Outcomes   |
| <p>2. Facilitate and support student progress and achievement</p> <p><b>Objective 1:</b> Priority Learners – Raise achievement of Māori Students in Reading, Writing and Mathematics<br/> <b>NB: This objective aligns to the achievement challenge identified by the FRSWSNZ through their annual national assessment project.</b></p> <p><b>Baseline Data</b></p> <ul style="list-style-type: none"> <li>Overall achievement of Māori students (M) "at" or "above" is lower than that for the other students (NM) in Reading, Writing and Maths</li> </ul> <p>Reading: M – 57.7%    NM – 82.4%<br/> Writing: M – 57.7%    NM – 73.9%<br/> Maths: M – 53.8%    NM – 81.1%</p> | <p><b>Target:</b> 15% of Māori learners currently achieving "below" in Reading, Writing and Maths will have made accelerated progress to achieve "at" level by the end of the year.</p> <p><b>Outcome</b></p> <p><b>2016 Progress and Achievement of Māori Learners Identified at "Below" in 2015 (EoY)</b></p> <p>This includes Māori Learners with SLD at "Below"</p> <p>Reading    57% at "At"<br/> Writing    43% at "At"<br/> Maths    29% at "At"</p>   | <p><i>Term 1</i></p> <ul style="list-style-type: none"> <li>Puzzles of Practice process workshopped on TDD for collaborative implementation — T2</li> </ul> <p><b>Term 2</b></p> <ul style="list-style-type: none"> <li>Progress Reports were brought to the School Teachers' Meeting on two occasions.</li> <li>Mid-year OTJ's will create a milestone picture</li> <li>Thereza has assessed all Class 4 students and indicated next steps</li> </ul> <p><b>Term 3</b></p> <ul style="list-style-type: none"> <li>Refer to the "Student Achievement" section of the Principal's Report 11 August. Collaborative work continues to understand causes</li> </ul> |

<sup>1</sup> A document developed by the Federation of Rudolf Steiner/Waldorf Schools in New Zealand that outlines the learning progressions and signposts for Reading, Writing and Mathematics for each class level.



|  |  |   |
|--|--|---|
| <p><b>Key Strategies</b></p> <ul style="list-style-type: none"> <li>• "Puzzle of Practice" for each identified students as <i>collaborative inquiry</i> throughout the year, with emphasis on evaluating the strength of Māori identity, language and culture in teaching and learning.</li> <li>• Further development of moderation processes, also in mathematics and reading, to improve shared understanding of FRSWSNZ Learning Steps/Signposts</li> <li>• Formalise integration of literacy and numeracy in the broad curriculum (strengthen authenticity and relevance for all learners)</li> </ul>   | <p><b>Target:</b> A group of 25 students in Y4-8 currently achieving "below" level will accelerate their progress, and the percentage of students achieving "at" or "above" will increase to 80%.</p> <p><b>Outcome</b></p> <p><b>2016 Progress and Achievement of Learners Identified at "Below" in Writing in 2015 (EoY)</b></p> <p>40% are at "At" in 2016</p> <p><b>2016 EoY "At" or "Above" in Writing All Students</b></p> <p>78.1%</p> <p>While there has been an overall improvement, the target student group has not yet experienced accelerated progress in its entirety.</p> <p>This picture points in part to SLD, but also supports the need for this objective to be included in the 2017 AP, in line with the CoL achievement challenge.</p> | <p>where expected progress has not been made.</p> <ul style="list-style-type: none"> <li>➤ Parent-Teacher Interviews were held across school and kindergarten</li> </ul> <p><b>Term 4</b></p> <ul style="list-style-type: none"> <li>➤ Writing: writing sample assessments were moderated earlier in the term to support accurate OTJ's</li> <li>➤ OTJ's are being moderated at the time of this report; analysis of the progress of target students and all others will be available at the first BoT meeting in 2017, together with the Federation National Assessment Project report.</li> </ul> |
| <p><b>Objective 2:</b> Writing – Raise achievement levels "at" or "above" to a level similar to those in Reading</p> <p><b>NB: This objective aligns to the achievement challenge identified by the FRSWSNZ through their annual national assessment project.</b></p> <p><b>Baseline Data</b></p> <ul style="list-style-type: none"> <li>• The overall achievement "at" or "above" level is 71.3%. While this may reflect a re-calibration of judgements against Learning Steps following the implementation of moderation processes, the rate is lower than that for reading.</li> <li>• The achievement rate "at" or "above" level for boys is lower than for girls (67.9% - 74.7%)</li> <li>• The average achievement rate "at" or "above" level in the middle school (Y4-6) is lower than the school average (63.8% - 71.3%)</li> </ul> <p><b>Key Strategies</b></p> <ul style="list-style-type: none"> <li>• "Puzzle of Practice" for each identified students as <i>collaborative inquiry</i> throughout the year.</li> <li>• Formalise integration of literacy (descriptive and instructional writing) in the broad curriculum (strengthen authenticity and relevance for all learners)</li> <li>• Professional conversation around facilitation of written language-rich programmes, and accelerating progress with spelling and encoding skills, and understanding of grammar and structure.</li> </ul> |  |   |

| <p><b>Objective 3:</b> Mathematics – Review the FSWSNZ Mathematics Learning Steps and Signposts to facilitate the raising of achievement levels “at” or “above” to 80%</p> <p><b>NB:</b> <i>This objective aligns to the achievement challenge identified by the FRSWSNZ through their annual national assessment project.</i></p> <p><b>Baseline Data</b></p> <ul style="list-style-type: none"><li>• The overall achievement “at” or “above” level is 77%.</li><li>• The average achievement rate “at” or “above” level in the target cohort (Y5 and Y7) is lower than the school average (70%, 47.8% - 77%)</li><li>• The average achievement rate “at” or “above” level for girls is lower than that for boys (73.7% - 81%)</li></ul> | <p><b>Target:</b> A group of 15 students in Y5 and Y7 currently achieving “below” level will accelerate their progress, and the percentage of students achieving “at” or “above” will increase to 80%.</p> <p><b>Outcome</b></p> <p><b>2016 Progress and Achievement of Y5 and Y7 Learners Identified at “Below” in Mathematics in 2015 (EoY)</b></p> <p>40% are at “At”</p> <p><b>2016 EoY “At” or “Above” in Mathematics All Students</b></p> <p>81.7%</p> <p><b>2016 EoY “At” or “Above”</b></p> <table><tr><th><b>Girls</b></th><th><b>Boys</b></th></tr><tr><td>80.8%</td><td>82.6%</td></tr></table> <p>While there has been an overall improvement, the target student group has not yet experienced accelerated progress in its entirety.</p> <p>This picture points in part to SLD, but also supports the need for this objective to be included in the 2017 AP, in line with the CoL achievement challenge.</p> | <b>Girls</b> | <b>Boys</b> | 80.8% | 82.6% |
|---|---|--------------|-------------|-------|-------|
| <b>Girls</b>  | <b>Boys</b>   |              |             |       |       |
| 80.8%   | 82.6%   |              |             |       |       |
| <p><b>Key Strategies</b></p> <ul style="list-style-type: none"><li>• “Puzzle of Practice” for each identified students as <i>collaborative inquiry</i> throughout the year.</li><li>• Formalise integration of numeracy in the broad curriculum (strengthen authenticity and relevance for all learners)</li><li>• Professional conversation around differentiation strategies</li><li>• Professional development in identified areas</li><li>• Review of the FRSWSNZ Mathematics Learning Steps and Signposts</li></ul>  |   |              |             |       |       |
| <p><b>Schedule of Key Strategies &amp; Reporting</b></p> <p><b>Term 1</b></p> <ul style="list-style-type: none"><li>• Formal diagnostic/formative testing</li><li>• “Puzzle of Practice” processes, with monitoring as scheduled</li></ul> <p><b>Term 2</b></p> <ul style="list-style-type: none"><li>• “Puzzle of Practice” processes, with monitoring as scheduled</li><li>• Assessments as required</li><li>• Reporting to whānau</li></ul> <p><b>Term 3</b></p> <ul style="list-style-type: none"><li>• “Puzzle of Practice” processes, with monitoring as scheduled</li><li>• Parent / Teacher Interviews</li><li>• Progress report to BoT</li></ul>   |   |              |             |       |       |

| <b>Term 4</b> <ul style="list-style-type: none"> <li>• "Puzzle of Practice" processes, with monitoring as scheduled</li> <li>• Summative assessments – also norm-referenced (FRSWSNZ National Assessment Project)</li> <li>• Reporting to whānau</li> <li>• Reporting to BoT</li> </ul>  |  |  |
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| <b>1.2 Student progress and achievement is supported by a strong, engaged community and well-informed parents.</b>   |  |  |
| <b>Key Priorities</b> <ul style="list-style-type: none"> <li>a) Establish a parent evening curriculum.</li> <li>b) Ensure that parent education meets identified needs.</li> <li>c) Ensure that prospective and current parents are fully aware of the school's special character and its expression in the curriculum and the students' learning.</li> </ul>                                    |  |  |
| Action   | Outcomes & Indicators of Success   | Progress & Outcomes  |
| <ol style="list-style-type: none"> <li>1. Through surveys and questionnaire establish the needs and wishes of teachers and whānau.</li> <li>2. Design a parent evening curriculum and parent education series which reflects, and aims to meet, these needs and wishes</li> <li>3. Review and revise / update information material in all media utilized.</li> </ol>                             | <ol style="list-style-type: none"> <li>1. Teachers and whānau experience that student progress and achievement is being positively influenced by mutual support and engagement</li> <li>2. Feedback indicates high levels of whānau and teacher satisfaction</li> <li>1. Current and prospective parents feel confident about their levels of understanding of the school's special character and curriculum journey.</li> </ol> | <b>Term 1</b><br><b>Action 1</b><br>➤ Draft Survey consulted with teachers<br><b>Action 2</b><br>➤ Review in progress<br><br><b>Term 2</b><br><b>Action 1</b><br>➤ The survey has been returned and will be analysed in time for the start of term 3<br><br><b>Term 3</b><br><b>Action 1</b><br>➤ Parent survey results tabled<br><b>Action 2</b><br>➤ Responding to requests by KG whānau the College has organised an expert talk (head), together with workshops (hands) and an evening social event (heart). |
| <b>Schedule of Key Strategies &amp; Reporting</b>  |  |  |
| <b>Term 1</b> <ul style="list-style-type: none"> <li>• Develop and conduct a survey</li> <li>• Review current information material</li> </ul> <b>Term 2</b> <ul style="list-style-type: none"> <li>• Design and implement a parent education curriculum</li> <li>• Design and implement a parent education series</li> <li>• Revise / update information material (including website)</li> </ul> |  |  |

| <ul style="list-style-type: none"> <li>• Reporting to BoT</li> </ul> <p><i>Term 3</i></p> <ul style="list-style-type: none"> <li>• Implement a parent education curriculum</li> <li>• Implement a parent education series</li> <li>• Publish revised information material: information brochure, website</li> </ul> <p><i>Term 4</i></p> <ul style="list-style-type: none"> <li>• Conduct an evaluative survey</li> <li>• Reporting to BoT</li> </ul>  |  | <p><b>Term 4</b></p> <p>The School Teachers have begun to contribute brief reports of their class' Main Lessons, camps etc. to the website. This is a developing communication which adds to the Information Brochure and other material.</p> <p>The updating of the main Information Brochure is now a summer project,</p>   |
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| <p><b>1.3 Inclusive education is developed as a strength</b></p>   |  |   |
| <p><b>Key Priorities</b></p>   | <ul style="list-style-type: none"> <li>a) Lead systematic, collaborative inquiry processes.</li> <li>b) Engage in systematic, evidence-informed professional inquiry to improve student outcomes.</li> <li>c) Ensure that relevant professional learning opportunities are provided which lead to the development of teacher knowledge and adaptive expertise across the school and kindergarten.</li> </ul> |   |
| Action   | Outcomes & Indicators of Success   | Progress & Outcomes   |
| <ol style="list-style-type: none"> <li>1. Lead / engage in systematic, collaborative professional inquiry: refer AP Action 1.1.2</li> <li>2. Staff attend PLD opportunities as relevant to their identified needs and goals               <ol style="list-style-type: none"> <li>a. Curriculum Intensive, Gleneagon</li> <li>b. World Teacher Conference, Dornach</li> <li>c. He Kauwae Runga, Taruna</li> <li>d. Waldorf Education Foundation Course, Taruna</li> <li>e. Governance, Leadership and Management in Steiner/Waldorf Schools, Melbourne</li> <li>f. Middle / High School Conference (Class 6 – 10), Raphael House</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>1. Deepening of knowledge and specific expertise is evident in professional conversations, portfolios and student achievement.</li> </ol>   | <p><b>Term 4</b></p> <p>The first "Study Night" was a successful shared study which saw teachers studying a given text over a period of some weeks, then give a brief presentation including an artistic response on "Study Night". This worked well as a concept, and can be developed as valid professional inquiry.</p> <p><b>Term 1</b></p> <ol style="list-style-type: none"> <li>a. Curriculum Intensive Gleneagon: Kate Salisbury, Todd Chaplin, Tina Regtien – cost to BoT \$1,171)</li> <li>b. World Teacher Conference: Andrea Sorger</li> <li>c. He Kauwae Runga: Aleka Beaumont, Elien Hoffmans, Kura Maukau - (school) – cost to BoT \$1,020), Lisa Talbot (KG) – cost to KG \$340</li> <li>d. Expert observation: Kura Maukau (Troy Gardiner in Taikura) – cost to BoT \$200)</li> <li>e. Kate Salisbury, Todd Chaplin and Sharon Wilmshurst are enrolled in the</li> </ol> |
| <p><b>Schedule of Key Strategies &amp; Reporting</b></p>   |  |   |
| <p><b>Term 1</b></p> <ul style="list-style-type: none"> <li>• Identify PLD opportunities and align needs with available budget</li> </ul>  |  |   |

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| <ul style="list-style-type: none"> <li>• Undertake PLD</li> <li>• Reporting to Faculty</li> <li>• Reporting to BoT</li> </ul> <p><i>Term 2</i></p> <ul style="list-style-type: none"> <li>• Undertake PLD</li> <li>• Reporting to Faculty</li> <li>• Reporting to BoT</li> </ul> <p><i>Term 3</i></p> <ul style="list-style-type: none"> <li>• Undertake PLD</li> <li>• Reporting to Faculty</li> </ul> <p><i>Term 4</i></p> <ul style="list-style-type: none"> <li>• Undertake PLD</li> <li>• Reporting to BoT</li> </ul> |  | <p>"Foundations of Steiner Waldorf Education" at Taruna (run by the Federation Fellowship) – cost to BoT \$450</p> <p><b>Term 2</b></p> <ul style="list-style-type: none"> <li>➤ Tina Regtien observed middle/senior school classes at Taikura and Raphael House</li> <li>➤ Thereza Scott held a parent evening for the parents of the students on her Learning Support roll. The evening provided an opportunity for parents to connect and share their experiences. The evening was well attended. Hopefully it will become a regular event, and a supportive forum for these parents. Refer Strategic Plan Aim 1.3: <i>"Inclusive education is developed as a strength."</i> → a) Identify ways to strengthen connection and collaboration of diverse learners, their teachers and whānau. → b) Foster community values which make explicit the acceptance of diversity.</li> </ul> <p><b>Term 3</b></p> <ul style="list-style-type: none"> <li>➤ Kerstin led a two-meeting PD session about contemporary IEP practice (as part of her "Complex Educational Needs" study (Study Award). It is expected that the IEP processes in the school will be aligned to this best-practice approach,</li> <li>➤ The transition of children with high needs, and all the children, to Class 1 2017 is being discussed now. We are identifying potential causes for less than optimal beginnings in Class 1, and are working to develop responses.</li> </ul> |
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|   |  | <p><b>Term 4</b></p> <p>Todd Chaplin observed Class 2 in the Christchurch RS School (cost to Board: reliever)</p> <p><b>Term 4 / Term 1 2017</b></p> <p>The transition of new Class 1 children was re-designed and placed at the end of the school year. While the processes and communication were a bit rough around the edges, the separating out of Class 1 pōwhiri and first school day created a more manageable first day.</p> <p>Staff and whānau feedback will be considered in review and revision for 2017.</p> |
| <b>SP41</b>   | <b>2.1</b>   |  |
| <b>Key Priorities</b>   | <p>a) Design and implement consistent branding</p> <p>b) Implement and continue to review our policies, procedures and practices to ensure they reflect New Zealand's cultural diversity and the unique position of Māori</p> <p>c) Coordinate information and education opportunities to increasingly enable Te Rā whānau to become well-informed, confident advocates of Waldorf education</p> <p>d) Develop and implement a communication strategy that strengthens positive and productive relationships between school, students' homes and the wider community</p> |  |
| <b>Action</b>   | <b>Outcomes / Indicators of Success</b>  | <b>Progress &amp; Outcomes</b>   |
| 1. Develop consistent branding which gives expression to the school's kaupapa, across all publications: review and revise logo, colour scheme, motto                    | 1. Branding is consistent across all publications  | Carried over to 2017 AP.   |
| 2. BoT policy review formally includes the dimension of Māori perspective, Treaty of Waitangi obligations and the cultural diversity in the school and wider community. | 1. BoT policies, and procedures implementing them, provide for Māori perspective, meet Treaty of Waitangi obligations and are considerate of aspects arising through cultural diversity as it is present in the school and wider community.  | Carried over to 2017 AP.   |
| 3. Coordinate information and education opportunities: refer AP 1.2.1, 1.2.2  |  |  |
| 4. Develop and implement a communication strategy that strengthens positive and productive relationships  | 1. A clearly articulated communication strategy informs protocols, schedules and methods   | <b>Term 3</b>  |

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| <b>Schedule of Key Strategies &amp; Reporting</b>   |   | 2. Whānau are satisfied with communication protocols, schedules and methods   | Parent-teacher meeting bookings available online (via Google Docs)<br>➤ Work begun on clarifying communication (Kaia and David S)<br><br>➤ Initiative to re-instate a community forum was grounded, with the first meeting happening in term 4  |
| <b>Term 1</b> <ul style="list-style-type: none"><li>Review branding and develop proposal for new designs (if required)</li><li>BoT develops guiding principles for policy development</li><li>Establish current communication protocols, schedules and methods</li><li>Reporting to BoT</li></ul> <b>Term 2</b> <ul style="list-style-type: none"><li>Consult branding with KWT, BoT and Faculty, and develop proposal for new designs</li><li>BoT enacts guiding principles in policy development</li><li>Review and revise communication protocols, schedules and methods</li><li>Reporting to BoT</li></ul> <b>Term 3</b> <ul style="list-style-type: none"><li>Finalise and implement branding</li><li>BoT enacts guiding principles for policy development</li><li>Implement revised communication protocols, schedules and methods</li><li>Reporting to BoT</li></ul> <b>Term 4</b> <ul style="list-style-type: none"><li>Survey whānau about their experience of communication protocols, schedules and methods</li><li>Reporting to BoT</li></ul> |   |   | <b>Term 4</b><br>➤ The first Wananga Hapori (Community Meeting) was held on 18 October, with the theme of "Te Rā 101 – How It All Works". Most of the Board members and 4 parents attended, together with Veronica Pitt, the new manager of the Federation.<br><br>➤ Communication of Board matters is an agenda item at each BoT meeting |
| <b>3.1 Ensure long-term sustainability: finances, staff and roll.</b>   |   |   |   |
| <b>Key Priorities</b>   | a) Develop and implement effective mentoring structures and processes which support a high-quality, effective and supportive teacher appraisal system (school and kindergarten).<br>b) Prioritize succession planning at the beginning of the BoT tenure to ensure continuity and expertise.<br>c) Articulate the expectation of Māori whānau representation in the BoT vision and integrate succession planning in regard to whānau representation in BoT calendars and processes.<br>d) Prioritize an investigation of the problem of too few spaces in the Raumati South kindergartens, and the unwillingness of whānau to enrol in the Paekakariki kindergartens. |   |   |
| <b>Action</b>   | <b>Outcomes &amp; Indicators of Success</b>   | <b>Progress &amp; Outcomes</b>  |   |
| 1. Identify and implement, as part of a revised appraisal cycle, mentoring and peer support structures and processes  | 1. Mentoring and peer support processes are well documented<br>2. Successful mentoring and peer support leads to positive changes in professional practice and improved student outcomes  | <b>Term 1</b><br>➤ An Appraisal Cycle was developed and implemented (tabled)<br><br><b>Term 2</b><br>➤ PTC mentoring: Todd (Kerstin), Kate (Andrea) |   |

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| <p>2. The incoming BoT develops an outline of succession planning for the next 3 years</p>   | <p>1. Succession planning is clearly articulated and implemented (as appropriate)</p>  | <p>➤ Ongoing peer mentoring Kerstin – Nicki</p> <p><b>Term 3</b></p> <p>➤ Appraisal Cycle: mid-year check-in and observations; review of progress against goals, and quality of evidence</p> <p><b>Term 4</b></p> <p>Appraisal Discussions evidence the important role that collaborative inquiry and sharing has played this year.</p> <p><b>Term 4</b></p> <p>Discussion of split election cycle has begun.</p> <p>Carried over to 2017 AP.</p> |
| <p>3. Articulate the expectation of Māori whānau representation in the BoT vision and integrate succession planning in regard to whānau representation in BoT calendars and processes.</p> <p>4. Investigate the problem of too few KG spaces in Raumati and the unwillingness of whānau to travel to Paekakariki</p>  | <p>1. The expectation of Māori whānau representation on the BoT is clearly articulated in the BoT vision</p> <p>2. Māori whānau representation succession planning is identified in BoT calendars and processes.</p> <p>1. An action plan which outlines possible solutions has been developed</p> | <p>Carried over to 2017 AP.</p> <p>Carried over to 2017 AP.</p>   |
| <p><b>Schedule of Key Strategies &amp; Reporting</b></p> <p><b>Term 1</b></p> <ul style="list-style-type: none"> <li>• Implement appraisal cycle and mentoring structure</li> <li>• Outgoing BoT ensures succession planning is added to the BoT Work Plan</li> <li>• BoT develops the articulation of Māori whānau representation in the BoT vision</li> <li>• Reporting to BoT</li> </ul> <p><b>Term 2</b></p> <ul style="list-style-type: none"> <li>• Design the investigation regarding KG spaces</li> <li>• Representation of Māori whānau is prioritized in BoT agenda</li> <li>• Reporting to BoT</li> </ul> |  |   |



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| <b>Term 3</b> <ul style="list-style-type: none"><li>• Prioritize investigation of KG spaces in College meetings</li><li>• Māori whānau representation on the BoT is achieved</li><li>• Reporting to BoT</li></ul> |   |  |  |
| <b>Term 4</b> <ul style="list-style-type: none"><li>• Action plan re. KG spaces is completed</li><li>• Reporting to BoT</li></ul>   |   |  |  |
| <b>AIM</b>  | <b>4.1 Support the implementation of the current site plan through ensuring a timely and flexible response to the changing land designation around the school.</b>  |  |  |
| <b>Key Priorities</b>   | <ul style="list-style-type: none"><li>a) Ensure that the changing land designation is met with a clearly articulated stakeholder kaupapa.</li><li>b) Articulate the school's position to create certainty for potential collaborators and encourage collaborations that may lead to positive longer term outcomes for the school.</li><li>c) Prioritize planning to achieve an outcome in the range of:<ul style="list-style-type: none"><li>• Minimum: land currently used remains available for use;</li><li>• Optimum: the school owns sufficient land beyond the current boundary to begin the development of a school farm and orchard.</li></ul></li><li>d) Ensure communication and consultation with local iwi.</li></ul> |  |  |
| <b>Action</b>   | <b>Outcomes &amp; Indicators of Success</b>   | <b>Progress &amp; Outcomes</b>   |  |
| 1. Develop the stakeholder kaupapa → KWT, BoT   | <ul style="list-style-type: none"><li>1. A clearly articulated stakeholder kaupapa is available at the time the land around the school is released</li><li>2. Potential collaborators are certain about the school's position</li></ul>   | Carried over to 2017 AP  |  |
| 2. Develop a plan which visualises both minimum and optimum outcomes → KWT, BoT   | <ul style="list-style-type: none"><li>1. KWT, BoT and the school community agree on an ideal outcome</li></ul>  | Carried over to 2017 AP  |  |
| 3. Develop a protocol with local iwi, and identify suitable school representatives  | <ul style="list-style-type: none"><li>1. Local iwi are aware of Te Rā's intentions and aspirations in regard to the surrounding land, and supportive of these</li></ul>   | <b>Term 4</b><br>A meeting with the Whakarongotai (Te Atiawa) kaumatua took place in early December.<br>We talked about our history, the upcoming 21 <sup>st</sup> birthday and aspirations going forward, in regard to connection with the iwi. |  |
| <b>Schedule of Key Strategies &amp; Reporting</b>   |   |  |  |
| <b>Term 1</b> <ul style="list-style-type: none"><li>• Appoint working group (KWT, BoT)</li><li>• Reporting to BoT</li></ul>   |   |  |  |
| <b>Term 2</b> <ul style="list-style-type: none"><li>• Draft; stakeholder kaupapa, usage plan, iwi protocol</li><li>• Reporting to BoT</li></ul>   |   |  |  |
| <b>Term 3</b> <ul style="list-style-type: none"><li>• Finalise plans</li><li>• Meet with local iwi</li><li>• Reporting to BoT</li></ul>   |   |  |  |
| <b>Term 4</b> <ul style="list-style-type: none"><li>• Reporting to BoT</li></ul>  |   |  |  |