

Taikura Rudolf Steiner School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	231
Principal:	Pippa Caccioppoli
School Address:	505 Nelson Street North, Hastings
School Postal Address:	PO Box 888, Hastings
School Phone:	06 878 7363
School Email:	office@taikura.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Erin Simpson	Chair Person	Elected	Principal	31/05/2022
Pippa Caccioppoli	Principal	ex Officio		
John Bartley	Parent Rep	Elected		31/05/2022
Scott Wynands	Parent Rep	Elected		31/05/2022
Melissa Brignall Theyer	Parent Rep	Elected		31/05/2022
Jason Reidpath	Parent Rep	Elected		31/05/2022
Jessica Soutar Barron	Parent Rep	Elected		31/05/2019
Nikki Harrison	Tu mai Rep	Co-Opted		31/05/2022
Sue Simpson	Proprietor Rep	Nominated		31/05/2022
James Taylor	Proprietor Rep	Nominated		31/05/2022
Darryn Breakwell	Staff Rep	Nominated	Teacher	31/05/2020
Brendan Hamilton Gibbs	Staff Rep	Nominated	Teacher	31/05/2019
Jordan Wilkin	Student Rep	Elected	Student	30/09/2019
Jens Packheiser-Hall	Student Rep	Elected	Student	30/09/2020

TAIKURA RUDOLF STEINER SCHOOL

Annual Report - For the year ended 31 December 2019

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Taikura Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Erin Grant Simpson

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

2 June 2020

Date:

Philippa Caccinzi

Full Name of Principal

[Signature]

Signature of Principal

2 June 2020

Date:

Taikura Rudolf Steiner School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	3,368,262	3,358,287	3,232,535
Locally Raised Funds	3	409,365	380,349	459,697
Use of Land and Buildings Integrated		914,852	914,852	718,395
Interest income		388	200	237
International Students	4	-	-	26,464
Other Revenue		205,725	118,274	52,690
		4,898,592	4,771,962	4,490,018
Expenses				
Locally Raised Funds	3	128,147	120,449	125,194
International Students	4	4,800	-	6,846
Learning Resources	5	2,964,970	3,052,159	2,882,907
Administration	6	319,296	268,159	306,852
Finance		5,857	4,522	3,753
Property	7	1,286,310	1,220,784	1,002,177
Depreciation	8	83,116	46,050	56,207
		4,792,495	4,712,123	4,383,936
Net Surplus / (Deficit) for the year		106,097	59,839	106,082
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		106,097	59,839	106,082

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Taikura Rudolf Steiner School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>156,481</u>	<u>156,481</u>	<u>50,398</u>
Total comprehensive revenue and expense for the year		106,097	59,839	106,082
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,120	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	<u>273,698</u>	<u>216,320</u>	<u>156,481</u>
Retained Earnings		273,698	216,320	156,481
Equity at 31 December		<u>273,698</u>	<u>216,320</u>	<u>156,481</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Taikura Rudolf Steiner School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	230,365	172,320	79,712
Accounts Receivable	10	220,392	220,000	174,243
GST Receivable		15,629	12,000	15,820
Prepayments		3,409	5,000	6,849
Inventories	11	5,384	5,000	5,482
		<u>475,178</u>	<u>414,320</u>	<u>282,106</u>
Current Liabilities				
Accounts Payable	13	360,839	345,000	247,684
Revenue Received in Advance	14	12,373	18,000	10,595
Provision for Cyclical Maintenance	15	27,958	30,000	52,200
Finance Lease Liability - Current Portion	16	35,956	15,000	14,818
		<u>437,126</u>	<u>408,000</u>	<u>325,297</u>
Working Capital Surplus/(Deficit)		38,052	6,320	(43,191)
Non-current Assets				
Property, Plant and Equipment	12	<u>400,017</u>	<u>360,000</u>	<u>358,759</u>
		400,017	360,000	358,759
Non-current Liabilities				
Provision for Cyclical Maintenance	15	127,832	130,000	126,898
Finance Lease Liability	16	36,538	20,000	32,189
		<u>164,370</u>	<u>150,000</u>	<u>159,087</u>
Net Assets		<u>273,698</u>	<u>216,320</u>	<u>156,481</u>
Equity				
	22	<u>273,698</u>	<u>216,320</u>	<u>156,481</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Taikura Rudolf Steiner School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		926,173	916,198	895,946
Locally Raised Funds		639,466	498,623	515,877
International Students		-	-	26,464
Goods and Services Tax (net)		(191)	-	(8,239)
Payments to Employees		(661,865)	(653,659)	(663,772)
Payments to Suppliers		(640,168)	(562,829)	(601,828)
Cyclical Maintenance Payments in the year		(19,473)	(30,263)	(32,282)
Interest Paid		(5,857)	(4,522)	(3,753)
Interest Received		388	200	237
Net cash from Operating Activities		238,471	163,748	128,650
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(124,424)	(80,000)	(69,607)
Net cash from Investing Activities		(124,424)	(80,000)	(69,607)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,120	9,000	-
Finance Lease Payments		25,487	(12,000)	(9,977)
Net cash from Financing Activities		36,607	(3,000)	(9,977)
Net increase/(decrease) in cash and cash equivalents		150,653	80,748	49,066
Cash and cash equivalents at the beginning of the year	9	79,712	91,572	30,646
Cash and cash equivalents at the end of the year	9	230,365	172,320	79,712

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.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Taikura 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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

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.

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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 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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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 sport 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) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Plant and equipment purchased prior to 2017 are depreciated over their useful lives 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	3-12 years
Information and communication technology	2-8 years
Motor vehicles	5 years
Textbooks	3-8 years
Other assets	3-12 years
Leased assets held under a Finance Lease	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

Plant and equipment 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.

n) Revenue Received in Advance

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

o) 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).

p) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

q) 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.

r) Budget Figures

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

s) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	793,144	819,552	792,788
Teachers' Salaries Grants	2,442,089	2,442,089	2,336,590
Other MoE Grants	88,337	51,952	58,465
Other Government Grants	44,693	44,694	44,693
	<u>3,368,262</u>	<u>3,358,287</u>	<u>3,232,536</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	253,652	207,000	298,877
Activities	121,590	120,449	113,365
Trading	3,313	-	1,734
Curriculum Recoveries	30,810	52,900	45,722
	<u>409,365</u>	<u>380,349</u>	<u>459,697</u>
Expenses			
Activities	124,404	120,449	121,545
Trading	3,743	-	3,649
	<u>128,147</u>	<u>120,449</u>	<u>125,194</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>281,218</u>	<u>259,900</u>	<u>334,504</u>

4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	2
Revenue			
International Student Fees	\$ -	\$ -	\$ 26,464
Expenses			
Employee Benefit - Salaries	4,705	-	5,879
Other Expenses	95	-	967
	4,800	-	6,846
<i>Surplus/ (Deficit) for the year International Students'</i>	<i>(4,800)</i>	<i>-</i>	<i>19,618</i>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	163,530	219,521	148,531
Equipment Repairs	2,383	1,540	1,954
Extra-Curricular Activities	304	-	652
Library Resources	1,293	3,000	(4,257)
Employee Benefits - Salaries	2,778,045	2,808,098	2,715,515
Staff Development	19,416	20,000	20,511
	2,964,970	3,052,159	2,882,906

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,679	9,500	12,860
Board of Trustees Fees	4,050	4,600	4,545
Board of Trustees Expenses	2,593	1,000	2,953
Communication	6,973	5,744	8,137
Consumables	1,927	500	2,085
Computers and Photocopying	17,940	16,307	34,167
Legal Fees	-	2,000	1,500
Administration Other	23,130	25,800	19,432
Employee Benefits - Salaries	217,214	169,008	187,039
Staff Expenses	1,871	2,000	3,042
Subscriptions and Memberships	36,917	31,700	31,092
	<u>319,296</u>	<u>268,159</u>	<u>306,852</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	86,911	68,000	82,820
Health and Safety	1,160	2,000	996
Cyclical Maintenance Provision	42,782	46,500	2,590
Grounds	10,659	13,800	13,709
Heat, Light and Water	52,213	52,000	58,563
Repairs and Maintenance	72,943	30,000	27,182
Use of Land and Buildings	914,852	914,852	718,395
Security	9,005	3,149	3,690
Employee Benefits - Salaries	95,784	90,483	94,232
	<u>1,286,310</u>	<u>1,220,784</u>	<u>1,002,177</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.

8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	21,264	18,000	18,068
Information and Communication Technology	16,424	10,000	14,052
Motor Vehicles	47	50	59
Textbooks	322	500	283
Other	6,858	4,000	6,664
Leased Assets	32,446	9,000	11,929
Library Resources	5,756	4,500	5,152
	<u>83,116</u>	<u>46,050</u>	<u>56,207</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	91	100	127
Bank Current Account	66,870	72,220	9,785
Bank Call Account	163,405	100,000	69,800
Cash and cash equivalents for Cash Flow Statement	<u>230,365</u>	<u>172,320</u>	<u>79,712</u>

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

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	18,519	20,000	23,383
Teacher Salaries Grant Receivable	201,872	200,000	150,860
	<u>220,392</u>	<u>220,000</u>	<u>174,243</u>
Receivables from Exchange Transactions	18,519	20,000	23,383
Receivables from Non-Exchange Transactions	201,872	200,000	150,860
	<u>220,392</u>	<u>220,000</u>	<u>174,243</u>

11. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,167	3,000	3,504
School Uniforms	2,216	2,000	1,978
	<u>5,384</u>	<u>5,000</u>	<u>5,482</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	168,118	9,110	-	-	(21,264)	155,964
Other Equipment	51,817	26,448	-	-	(6,858)	71,407
Information and Communication	44,258	16,279	-	-	(16,424)	44,113
Motor Vehicles	235	-	-	-	(47)	188
Textbooks	2,575	312	-	-	(322)	2,565
Leased Assets	45,715	67,719	-	-	(32,446)	80,988
Library Resources	46,041	4,506	-	-	(5,756)	44,791
Balance at 31 December 2019	358,758	124,374	-	-	(83,116)	400,017

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	481,102	(325,138)	155,964
Other Equipment	179,566	(108,160)	71,407
Information and Communication Technology	399,000	(354,889)	44,113
Motor Vehicles	5,636	(5,448)	188
Textbooks	22,705	(20,140)	2,565
Leased Assets	125,363	(44,375)	80,988
Library Resources	185,395	(140,602)	44,791
Balance at 31 December 2019	1,398,768	(998,751)	400,017

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	140,014	44,878	1,295	-	(18,068)	168,119
Information and Communication Technology	50,364	7,946	-	-	(14,052)	44,258
Motor Vehicles	293	-	-	-	(59)	234
Textbooks	2,265	593	-	-	(283)	2,575
Other Assets	55,365	3,165	(49)	-	(6,664)	51,817
Leased Assets	48,415	9,228	-	-	(11,929)	45,714
Library Resources	41,213	9,980	-	-	(5,152)	46,041
Balance at 31 December 2018	337,929	75,790	1,246	-	(56,207)	358,759

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	471,992	(303,874)	168,118
Information and Communication Technology	382,672	(338,414)	44,258
Motor Vehicles	5,636	(5,401)	235
Textbooks	22,393	(19,818)	2,575
Other Assets	153,119	(101,302)	51,817
Leased Assets	57,644	(11,929)	45,715
Library Resources	180,888	(134,847)	46,041
Balance at 31 December 2018	1,274,344	(915,585)	358,759

13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	126,904	125,000	73,148
Accruals	6,040	6,000	5,860
Banked Staffing Overuse	13,308	-	-
Employee Entitlements - Salaries	201,873	200,000	150,860
Employee Entitlements - Leave Accrual	12,714	14,000	17,816
	<u>360,839</u>	<u>345,000</u>	<u>247,684</u>

Payables for Exchange Transactions	360,839	345,000	247,684
	<u>360,839</u>	<u>345,000</u>	<u>247,684</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	9,028	13,000	-
Other	3,346	5,000	10,595
	<u>12,373</u>	<u>18,000</u>	<u>10,595</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	179,098	179,098	208,790
Increase/ (decrease) to the Provision During the Year	42,782	46,500	2,590
Use of the Provision During the Year	(66,090)	(65,598)	(32,282)
Provision at the End of the Year	<u>155,790</u>	<u>160,000</u>	<u>179,098</u>
Cyclical Maintenance - Current	27,958	30,000	52,200
Cyclical Maintenance - Term	127,832	130,000	126,898
	<u>155,790</u>	<u>160,000</u>	<u>179,098</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	35,956	15,000	14,818
Later than One Year and no Later than Five Years	36,538	20,000	32,189
Later than Five Years	-	-	-
	<u>72,494</u>	<u>35,000</u>	<u>47,007</u>

17. 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 Hastings 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, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

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 the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,050	4,545
Full-time equivalent members	0.15	0.22
<i>Leadership Team</i>		
Remuneration	237,909	237,238
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>241,959</u>	<u>241,783</u>
Total full-time equivalent personnel	<u>2.15</u>	<u>2.22</u>

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2.00	3.00
	2.00	3.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee 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:

	2019 Actual	2018 Actual
Total	\$ 18,545	\$ 7,900
Number of People	2	1

20. Contingencies

There are no contingent liabilities (except as noted below) no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (31 December 2018: nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (31 December 2018: nil)

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	230,365	172,320	79,712
Receivables	220,392	220,000	174,243
Total Financial assets measured at amortised cost	<u>450,757</u>	<u>392,320</u>	<u>253,955</u>

Financial liabilities measured at amortised cost

Payables	360,839	345,000	247,684
Borrowings - Loans	-	-	-
Finance Leases	72,494	35,000	47,007
Total Financial Liabilities Measured at Amortised Cost	<u>433,333</u>	<u>380,000</u>	<u>294,691</u>

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on March 26, New Zealand increased its' COVID-19 alert level to Level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

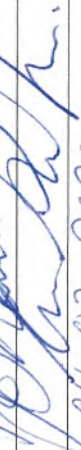
- Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.



2019 Annual Plan Review and Analysis of Variance for Taikura Rudolf Steiner School & Kindergartens

Principals' endorsement:	
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	04.03.2020

Taikura Rudolf Steiner School and Kindergartens 2018-2022

INTRODUCTORY SECTION – Strategic Intentions

Our Mission

- An education based on spiritual-scientific insight into child development.
- Reverence for the uniquely individual nature and pathway of each child.
- A commitment to educate and develop the whole child towards balance and roundedness; that they will experience Wellbeing/Hauora – In Body, Soul and Spirit.
- A broad curriculum though to graduation that presents the whole panorama of human development up to the present time in a form that is accessible, engaging and imaginative.
- A pedagogy that brings content, methods and skills in a creative manner to students at optimal times, based on the understanding that child development happens in stages which reflect developing soul faculties.
- An understanding that the relationship between teacher and student is of primary importance.
- A recognition of the destiny connection that exists between the teacher and the students in the class, and between the students themselves.
- A realisation that the best education of the child requires a close, mutually respectful working together of parents, teachers, staff and others in the community.
- A preparedness on the part of teachers to take on their own path of inner development, which includes a willingness to come to grips with Rudolf Steiner's work on child development and education.

Taha Tinana: The house I inhabit serves me well.

Taha Hinengaro: I experience the world and life to its fullest.

Taha Wairua: I know who I am in the world.

Our Values

That all students develop themselves as confident, connected, actively involved, lifelong learners.

Our Vision

That every student progresses towards becoming a free, responsible and caring individual able to impart purpose and direction in their life, and contribute in manifold as well as unique ways to society.

In working towards this Vision, teachers work with the following inner orientation:

Receive the child in Reverence. Educate the child in Love. Let each go forth in Freedom.

(Rudolf Steiner, 1861-1925)

School and Kindergartens Context	
Students' Learning Student Engagement	<p>A significant element of our Special Character is the belief that in order for students to achieve and to actively take up their age appropriate responsibilities teachers need to understand that all 12 senses are fully integrated at the necessary time. Understanding of the twelve senses allows us as teachers to create the necessary environment for development and learning as described by Rudolf Steiner. Our Key Capacities which align with the Key Competencies and Essential Skills are an effective framework to monitor the integration of the 12 senses.</p> <p>In order to support student learning and engagement within our Special Character context teachers need to ensure that they have appropriate knowledge and understanding in order to deliver the curriculum and communicate effectively with parents. Implementing and growing our school based professional learning and development for staff is therefore a key strategy to ensure that our students can access the curriculum effectively.</p> <p>2018 saw a focus for all behaviour incidents from low to high grade to be recorded on our Student Management System. Despite the workshopping with staff on a behaviour plan to ensure staff consistency and understanding when identifying low-mid- high levels of behaviour and detailed procedure around how to respond to these our 2018 Student Management data demonstrates inconsistencies. These inconsistencies are in the identification and classification of behaviour, reporting events and a lack of data from some staff, reporting practise. Teacher reporting data demonstrates that not all teachers demonstrate a shared understanding of our core values. While the quality of the entries need improvement the increase in the use of the Student Management System to record incidents has been positive. This year we are also embarking on the first tier of PB4L training. Our motivation is to provide a consistent environment and system for our students, staff and parents as well as strengthen our Special Character through the articulating of our school values.</p> <p>Last year one of our Annual Goals focused on the consultation and finalising of a five year te reo me ōna tikanga strategy for the school. Our He Reo Ora Strategy was blessed during the year and we have established some clear next steps in terms of Te reo me ōna tikanga Language and principles, Kaiwhakahaere Administrative/communication, Te Taiāo Physical environment and Hui taurima/aharei/taiopeanga School and Kindergarten festivals and activities. Part of the strategy is the implementation of <i>He Reo Puawai – Te Reo Māori Curriculum</i>. It is our supporting Māori Curriculum in Steiner schools and it provides guidelines for the introduction of elements of te ao Māori into the curriculum of each year level. Implementation of <i>He Reo Puawai – Te Reo Māori Curriculum</i> into our Lower School and High School has begun. Further embedding is required this year to ensure it is visible on all planning documentation and during classroom observations.</p> <p>On a national level we continue to be involved with our Steiner Kahui Ako and are linked into this in regards to the achievement challenges for both our Lower School and High School.</p>
School & Kindergarten Organisation and Structures	<p>Our focus across the school and kindergarten is on consolidation and alignment with our Special Character. Our focus is on continuing to strengthen our processes and systems across the school, from our six year olds in the Kindergarten to our year 13 graduating students. This includes our transitions for students along with their learning experiences and behaviour management, our communication with our parents, professional development for staff, celebration of festivals, combined sub committees for Health and Safety, Property and Finance at a governance and management level, transferring our policies to SchoolDocs and articulating of our Special Character.</p>

Strategic Plan 2018-2022

Welcome to Our Plan. It considers the views of our community including parents, teachers, support staff, students, management and governance. It is the conduit between our Vision, Mission and Values document and Annual Plans prepared by our senior management team. Together these three branches form our School Charter.

Our Plan centers on five broad, aspirational goals. Specificity and measurement of outcomes falls under these goals and gives a rich, well-rounded context to each focus.

We place the student at the center of all our aspirations, planning and goal setting. Our core focus is that all students feel valued, represented, respected and 'seen' within their school and community. From that central point, all the work, thinking and actions we carry out have at their heart the child.

There are four principles we weave through our goals and the work ahead of us: Our living commitment to our special character as a Waldorf/Steiner school; Our cultural place in Aotearoa through our language and our actions; The value we place on sustainable practices, financially, environmentally, culturally and in human resources; and, our acknowledgment of communication as essential to our community. Across all our work, thinking and actions we are focused on the role we play in raising healthy, moral individuals supported by a healthy and moral community.

Strategic Goals		Core Strategies for Achieving Goals 2018-2022	
Our Curriculum	Our Waldorf curriculum inspires well-rounded lifelong learners, who are able to successfully step into the world of their time.	<ol style="list-style-type: none"> 1. Provide opportunities for staff and community to co-construct a shared picture of what success and excellence mean with the context of a Waldorf pedagogy. 2. Develop quality professional learning to ensure all teachers have a comprehensive understanding of what each student needs in response to human development as described by Steiner. 3. Put in place diagnostic processes and supports to ensure students who may need support or extension across the curriculum are identified. 4. Explore the best ways to deliver new-media and digital competencies within the Waldorf pedagogy. 5. Establish a curriculum review cycle in both the high school and the lower school that aligns with Federation Curriculum Development Goals and Community of Learning achievement targets. 6. Embed He Reo Puawai into the curriculum with its specific focus on Main Lesson curriculum and age and stage appropriateness in terms of relationship to Waldorf pedagogy. 7. Establish a working group to carry out a scoping exercise to strengthen the School's foreign language offering. 8. Strengthen effective teaching and learning approaches for classes 8 and 9 9. The 'Earth to plate' concept will be embedded in classroom practice 10. Music will be embedded into classroom practice, recognising its impact on the culture and life of the school 	
Our Community	Our community works in relationship with our special character and each other to support the full potential of the child.	<ol style="list-style-type: none"> 1. Establish a working group across governance, management, staff, parents and students to focus of the needs and future of the High School. 2. Develop parent and caregiver induction and ongoing learning programme. 3. Explore the formation of a Parents and Families Association to work in relationship with the School. 4. Bring consistency to parents' evenings to increase pedagogical knowledge, raise attendance and reinforce relationship with school families. 5. Support a community-held waiata and kapa-haka initiative to work alongside school festivals and events. 6. Develop a School-hosted lecture series to enhance Waldorf pedagogy and knowledge of Anthroposophy. 7. Explore the possibility of a parent space within the main school campus. 8. Survey parent-body throughout the year on specific issues and feed findings into work programme. 9. Create opportunities for students to practice leadership and take initiative. 	
Our Staff	Our staff know they are valued and nurtured and are consciously held to support the child in their development.	<ol style="list-style-type: none"> 1. Put in place formal professional development frameworks and informal personal pathway conversations for all staff. 2. Strategically invest in professional learning, research and pedagogy that supports staff to be leading practitioners. 3. Develop and implement an appraisal system that merges the needs of the recognised professional bodies (Education Council, College of Teachers, Federation). 4. Recognise and actively support a plan for mentoring and succession for all staff. 5. Embed robust self-review as a tool to consciously reflect and respond to the needs of all students. 	

		6. Give high priority to resourcing teachers' aspirations. 7. Cultivate a collaborative approach to management and leadership that enables a sharing of responsibility according to the strengths of staff
Our Culture	Our rich cultural foundation is expanded by a strengthened relationship with te ao Maori through te reo me ona tikanga.	1. Implement the te reo me ona tikanga Strategy. 2. Review the implementation, development and progress of the Strategy. 3. Ensure our organisational structure reflects the values and intentions of the te reo me ona tikanga Strategy. 4. Carry out a three-yearly review of the make-up of our School community's culture and ensure our School is reflecting that. 5. Work with festivals group and wider teaching staff on how best to incorporate other cultures into the life of the School alongside our Special Character and te ao Maori. 6. Develop a programme for the community to engage in learning to support their decision to have their child educated in a Waldorf school.
Our Organisation	Our school is supported by a robust, resilient and effective organisation.	1. Review all systems and policies regularly – including community feedback – and develop a culture of self-review and continual improvement. 2. Develop and implement a communications strategy. 3. Create a sustainable management and leadership structure with clear roles and responsibilities. 4. Explore new revenue streams and continue to improve financial stability. 5. Develop an environmental sustainability policy, which includes procurement, buildings and ground maintenance. 6. Scope new and strengthened approaches to student behaviour management. 7. Begin process of review of School Charter. 8. Provide clarity and consistency around enrolment and entry waiting-list priorities. 9. Site plan development includes reference to the practical curriculum and 'outdoor classroom' concept.

Annual School and Kindergartens Improvement Plan – SUMMARY

Domain	Strategic Goal	Target	Short Report
Our Curriculum	Our Waldorf curriculum inspires well-rounded lifelong learners, who are able to successfully step into the world of their time.	Curriculum is consistent in its delivery, meeting the child through the lens of human development as described by Rudolf Steiner/our Special Character. Students have the skills necessary to independently access all parts of the curriculum. Authentic integrated use of the document He Reo Puawai in classrooms.	Progress made towards developing teacher's understanding of child development aspects aligning to our Special Character to ensure students can access the curriculum. The focus continues to be on embedding our He Reo Puawai document and this will remain the case moving into 2020.
Our Community	Our community works in relationship with our special character and each other to support the full potential of the child.	The class liaison parent network is strong and useful to the School community. Festivals are well-attended and reflect our School and its place in the world both as a Waldorf school and a school of Aotearoa. Opportunities are in place for parents and caregivers to grow their knowledge of te ao Māori, te reo me ona tikanga and Waldorf Special Character.	Termly liaison parent meetings were held during 2019 with senior management. Attendance at our festivals continued to improve and opportunities put in place for parents to experience the Special Character aspects of our festivals for themselves. Weekly Waiaata Mai sessions continues in 2019 with community invited to participate. Our weekly community newsletter incorporated a regular feature focused on growing knowledge and understanding of te ao Maori and te reo me ona tikanga.
Our Culture	Our rich cultural foundation is expanded by a strengthened relationship with te ao Maori through te reo me ona tikanga.	Develop a te reo me ōna tikanga strategy that is embedded in all domains of School life and integrate it so it is a living document in the daily life of our School.	There was continued focus on embedding our He Reo Ora Strategy.
Our Staff	Our staff know they are valued and nurtured and are consciously held to support the child in their development.	All staff undergo formal induction and ongoing support in Waldorf pedagogy and Anthroposophical learning. All staff undergo learning and support in te reo me ona tikanga.	A national conference was held to support the development of Steiner pedagogy and anthroposophical learning and all and kindergarten staff were given the opportunity to attend. Our weekly pedagogical meeting had a focus on developing te reo me ona tikanga and our

Our Organisation	Our school is supported by a robust, resilient and effective organisation.		<p>Scope new and strengthened approach to student behaviour management.</p> <p>Well-maintained natural and physical environment supporting quality head, heart and hands learning.</p> <p>Effective, transparent and consistent communication enables a culture of trust throughout the School community.</p> <p>Environmental, cultural, social and economic sustainability enables the School to be resilient.</p>	<p>we undertook a whole staff noho marae at the start of our 2019 and 2020 school years.</p> <p>PB4L SW implementation began in 2019 with a team appointed and Tier 1 training sessions attended.</p> <p>Environmental focused initiatives undertaken in 2019 around waste within the school and the development of our outdoor classroom spaces.</p> <p>Financial sustainability a clear focus and a significant part of our communications with our community.</p>
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Improvement Plan – Domain: Our Curriculum, Our Organisation			
Strategic Goals: Our Waldorf curriculum inspires well-rounded lifelong learners, who are able to successfully step into the world of their time. Our school is supported by a robust, resilient and effective organization			
Annual Goal: Students are able to access the curriculum at their appropriate level.		Annual Target Each faculty to create an age specific target relating to a key capacity	
Baseline data: Baseline picture at each level is needed regarding the key capacities/essential skills: <ul style="list-style-type: none">• Thinking• Managing Self• Relating to Others• Participating and Contributing• Using Languages, Symbols and Texts• Spiritual Capacity• Physical Capacity Kindergartens – Class 1 readiness pictures and individual student assessments Lower School – OTJs High School – Progress and End of Year Report tick boxes			
Key Improvement Strategies:			
When:	What:	Who:	Report & Next Steps:
Term 1 - 3	What are the 12 senses – identification. Professional Development discussion had around	High School, Lower School and Kindergarten staff	This happened as part of our Pedagogical meetings. Staff feedback was that it was really clear, it provided a good introduction and individuals could investigate further. The next steps identified by staff were to look at what each sense needs to be integrated and when does it flower and

where the 12 senses sit in the developmental picture, what each sense needs to be integrated and when does it flower and into what?	Understand how limited integration of the senses can impact on later learning, development and sense of Ego. Understand how a disrupted integration of a sense presents in children at different ages	Anthroposophical Nurses School Doctor Extra Lesson Teacher High School, Lower School and Kindergarten staff	Students who have disruptive sense integration are able to be identified. Staff are able to link senses to key capacities and thresholds	into what and this is a high priority for all so that this work can live actively and this knowledge be part of our day to day discussions. Additional suggestions include reading Steiner's lectures to clarify the relationship of the senses to education.
Discussion around what activity supports or remediates a challenge in a particular sense.	Anthroposophical Nurses School Doctor Extra Lesson Teacher School Counsellor High School, Lower School and Kindergarten staff	Teachers make a plan for an individual child in their class who needs support with the integration of a particular sense. Present to the College of Teachers in Term 3. Staff are able to meet what they see – interpret, plan, try, reflect. Teachers are able to present age appropriate pictures of integration of the 12 Senses at parent evenings.	Staff reflected that this has happened with individual children and during our Child Study process. The Kindergarten reflected that they had received fantastic feedback on this from our School Doctor which was helpful. Staff reflected that making a plan for an individual student would be a good PLD session along with linking these to age appropriate pictures. This is considered a high priority in the Kindergarten and High School. Kindergarten staff shared pictures of the Lower Senses at their parent evenings. Staff reflected that it would be helpful to have support in sharing pictures with parents.	

				2020 Expansion of iLs into High School - this is a curriculum support ensuring poor auditory processing/sense of hearing is not a barrier to curricular access.
	Child Studies	High School, Lower School and Kindergarten staff School Doctor	12 senses used as the lens for the year in all Child Studies	This has happened at our combined Child Studies with the School Doctor twice during the year and the faculties have begun to work with this lens in their individual studies. Staff reflected that this work needs to be ongoing and they would like to understand more deeply how the higher and lower senses are connected with each other and the possible positive or negative impacts. Additional suggestions include sharing examples from teaching practice and Kindergarten experiences and unpacking how we link the different groups of senses to the different areas of the school with a clear format/framework. Possibly Emma Ratcliff.
2019 and 2020	Overview of rhythm and thresholds within the 12 year journey.	Emma Ratcliff Anthroposophical Nurses School Doctor Extra Lesson Teacher High School, Lower School and Kindergarten staff	Overview created which links students to age appropriate responsibilities throughout the journey from Kindergarten to Class 12 Three phases identified along with salient pictures and responsibilities and activities – link to values and PB4L	This work has not been undertaken in 2019. Staff shared that this would be still helpful to do and that it would be helpful to expand and clarify this goal.
All Year	PB4L – Implementation of Tier One	PB4L Team Whole Staff	Monthly PB4L Meetings are held Termly PB4L workshops are attended by team	The implementation of Tier One School Wide began in 2019 with a team established who attended termly workshops. Monthly team meetings were also held. The team has led whole staff workshops around introducing PB4L and on identifying our values. This has been a long and thorough

			Implementation of Tier One - articulating values and age appropriate focus	process however we now have a short list of values and whakatuki which we can move forward with. The next step is to have a focus on PB4L at our teacher seminar at the start of 2020 and to instigate the practical implementation of our values. Staff are aware that this is a long term process and while they are keenly anticipating the more practical aspects they have appreciated the time spent on consultation to get the values right.
Monitoring: Via reports and capacity comments – termly monitoring of target students on one capacity 3 good, 3 middle and 3 low Teacher questionnaire on 12 senses – repeat at the end – link three connected senses Ped Meeting Annual Goal Sessions				
Resourcing: Ped meetings Faculty meetings Mike Sargent TOD Nurses Extra lesson teacher Time available for observations – focus on plan for individual student. Study Groups on 12 senses				

Improvement Plan – Domain: Our Curriculum, Our Culture, Our Staff and Our Community				
Strategic Goals: Our Waldorf curriculum inspires well-rounded lifelong learners, who are able to successfully step into the world of their time. Our community works in relationship with our special character and each other to support the full potential of the child. Our rich cultural foundation is expanded by a strengthened relationship with te Ao Maori through te reo me ona tikanga. Our staff know they are valued and nurtured and are consciously held to support the child in their development.				
Annual Goal: Students experience a strengthening of our bicultural heritage in our school environment, relationships and curriculum through the implementation of our He Reo Ora Strategy.				
Baseline data: Community feedback and original survey via Tu Mai Taikura which provided foundation for our He Reo Ora Strategy Planning documentation Staff review of tikanga, language, festivals, organisation and physical site				
Key Improvement Strategies:				
When:	What:	Who:	Indicators of Progress:	Report & Next Steps:
All Year	Te reo me ōna tikanga Strengthen tikanga knowledge and understanding	Whole staff He Reo Ora Strategy Group	A formal statement of the tikanga for Taikura School and Kindergartens is produced and shared with parents, student and staff and included in handbooks	Work began on this as a part of our Pedagogical meetings with developing our understanding of tikanga. This lead to looking at a number of our large school events through this lens which in turn lead to a thorough review of our Carol Evening and Powhiri. Our next steps are to review these two events and their altered format, apply lessons learned to other school activities and return to and complete our statement on tikanga.

	The staff pronunciation of Te Reo and use of practical phrases and vocab in Te Reo is strengthened along with the delivery of their pepeha.	Whole staff Ped Meeting Artistic Activity group	Weekly slot at Ped Meeting to learn and practice during Terms 1-3 Staff use of pepeha during mihi whakatau	Our weekly Pedagogical meetings in Terms 1-3 began with a 15min session focused on te reo pronunciation and staff reflected that this has been helpful and would like it to continue, including the waiata and time to practice pepeha. Additional suggestions include working in smaller groups with confident speakers and some would like to see a real beginners group.
	Evaluation of integration of He Reo Puawai into Lower School and High School documentation and lessons	Lower School and High School Faculties He Reo Ora Strategy Group	He Reo Puawai will be evident in classroom programmes and planning. All teachers to share which lesson they are targeting for integrating He Reo Puawai	Specific time was not given to this in 2019 which limited the outcome. Whakatauki have been added to the High School planning documents however staff reflected that this does not always means students are aware of this aspect. The next steps are to allocate specific time to allow sharing of progress with this document, what whakatauki to use and how to connect some of our Main Lessons effectively.
	Investigate the factors to consider in relation to extending of He Reo Puawai into the Kindergarten documentation	Kindergarten Management Group Kindergarten Teachers He Reo Ora Strategy Group	Produce a plan and timeframe around integration of He Reo Puawai into Early Childhood.	Specific time was not given to this in 2019 which means that it has not happened yet. Kindergarten staff would still like to work on this in 2020 and make it a priority. Time will need to be clearly allocated in the Kindergarten meeting plan for 2020.
Terms 1-3	Kaiwhakahaere Administrative/communication			
	Staying connected through inclusion of all staff	He Reo Ora Strategy Group Management Group	Invite Support staff to weekly activity at Ped Meeting and include Support staff in PLD where possible throughout the year	Support staff have been regularly included in our termly social activities and a number of key events throughout the year including the blessing of our waharoa and some festivals and assemblies. Next steps are to formally invite them to our te reo sessions at the start of our Pedagogical meetings and possibly our festival activities. They are also all invited to our noho marae at the start of 2020.

	Update written and spoken communication to include Te Reo ie financial statements, reports, handbook, enrolment paperwork	High School. Lower School and Kindergarten Faculties Support Staff He Reo Ora Strategy Group	Development of an agreed list of words and phrases in Te Reo which we will include in our regular communication with staff, students and parents. Communication PLD sessions held for Support Staff.	Our school telephone message was updated at the start of 2019 to include a greeting in te reo. Resources have also been shared with staff with phrases which can be used in written communication. Phrases have regularly been shared with staff for them to use. A specific section has been established in our weekly Grapevine which encourages the community in their use of te reo and shares relevant articles. An agreed list of words and phrases still needs to be developed and we have included in our 2020 budget funds for potential PLD for support staff in this area.
Terms 1-3	Te Taiao Physical environment			
	Develop a long term plan for the development of our physical environment in consultation with our staff, students and community.	Whole staff He Reo Ora Strategy Group	A long term plan is developed which has considered: our whare, possible waharoa, signage, dual language, fresh kupu, Whakatauki in classrooms which are class specific, a whare kai, Changeable visuals, our front entrance and gate and having He Reo Ora Principles and visuals on display for all community.	Initial work on this has begun at a governance level but this needs to remain a strategy for 2020.
	Hui taurima/aharei/taiopenga School and Kindergarten festivals and activities			
	Invite Whanau and/or Tu Mai Taikura representative to be on the Festival Group	Management Group Festival Group	Regular attendance at Festival Group meeting by Whanau and/or Tu Mai Taikura representative.	Attempts were made to make this happen in 2019 however the challenges of timetable and availability hindered progress. This needs to continue to be a focus for 2020. The staff were fortunate to have one of our parents, Erena Tomoana speak about Maramataka and Matariki and there was a strong focus on te reo at our Stories by Starlight event.
	Consultation on our Festivals with the intention of	Festival Group He Reo Ora Strategy Group	The Autumn Festival is reviewed through the lens of Te Ao Maori and Tikanga Maori with the aim of	Due to the significant time given to reviewing our Carol Evening and powhiri, this did not happen in 2019. This needs to remain a focus for 2020. Staff reflected that in

	embedding a strengthened Maori focus and richness to them.	High School, Lower School and Kindergarten Faculties	embedding it more strongly in Aotearoa.	undertaking this review we need to ensure the outcome enriches our Steiner philosophy which is our foundation at all times.
Monitoring: Management He Reo Ora Group meetings and minutes Planning documentation				
Resourcing: Time allocated to PDL during Faculty and Pedagogical meetings				

Other 2019 Key Improvement Strategies to Achieve Strategic Vision

Property	Short Report	Finance	Short Report
<p>Ensure a secure site through appropriate security measures.</p> <p>Embed processes and functions of the Property Committee.</p>	<p>Security cameras have been added to our Kindergarten sites and an additional camera installed to monitor the school pool after repeated security issues in these areas. Discussions are still ongoing around the upgrading and replacement of our perimeter fence which would further ensure a secure site.</p> <p>The Property Committee has been holding regular meetings and developed a project implementation overview document.</p>	<p>Continue to engage the community with the growing of the school donations through a deeper understanding of our Special Character.</p> <p>Improve efficiency in maximising our operational budget.</p>	<p>The focus for 2019 has been around the review of donations in our Kindergartens and the move to a fee structure for 2020 as well as discussion around if we would opt into the Government donation scheme for 2020. It was agreed that we would.</p> <p>Within the school we have reviewed the timing and type of information which parents are given around school donations. This has involved our Proprietors Trust, some of whom have sat in on our Special Character interviews. The Proprietors Trust are currently reviewing the questions we ask as part of this interview.</p> <p>Considerable effort went into tracking and maximising our FTE allocation and improving our reporting and tracking of operational grant allocations.</p>
Personnel	Short Report	Health and Safety	Short Report
<p>Induction of new staff is ongoing and proactive.</p>	<p>This is still and area which requires development including elements of sustainability and form. There are challenges around our small numbers and the variety of needs, eg some are experienced teachers but have no Steiner background, others have Steiner understanding but are beginning teachers and others could have gaps with both. We also need to consider relievers, teacher aides and support staff. Moving forward this is possibly an area to gather hard data on.</p>	<p>Embed processes and functions of the extended Health and Safety Committee.</p> <p>Integrating safety procedures into teacher</p>	<p>Our existing Health and Safety Committee was expanded in 2019 to include representatives from our BOT and Proprietors Trust in accordance with our governance MOU. One of the first tasks was to create a Risk Dashboard which has allowed us to track and monitor our incidents and issues in this area in a format which is accessible to staff, management and governance.</p> <p>At the end of 2019 an initial audit of Health and Safety information for our students was undertaken which will provide a foundation for identifying areas where</p>

Continue to strengthen across school working between all faculties. Targeted PLD around the Digital Curriculum	Strengthened across school working has been lead by our SENCOs, the Middle School Working Group and on specific tasks and reviews. We were allocated 100 hours of targeted PLD funding to support our Digital Curriculum and this has resulted in regular workshops for staff in specific areas. A focus for 2019 was also on developing a Digital Strategic Plan for the school and we hope to have this completed early in 2020.	planning and documentation	additional information needs to be included and how to link this to specific subject and teaching areas.
Communication Communication between school and parents is strengthened via: <ul style="list-style-type: none"> • Parent Evenings • Community assemblies • Community talks and meetings • Liaison Parents • Website • Grapevine and Brasstacks 	Short Report Termly parent evenings were held for individual classes however it would be helpful to allocate some specific time in 2020 to allow teachers to share ideas around how to structure and plan these and the types of information and activities they can share. Two Community Assemblies were held in 2019 and staff used the opportunity to share a picture of what their classes were up to. Unfortunately, due to timetabling issues only one Community meeting was held in 2019 but the intention is to return to two in 2020. Two winter lecture evenings were also held, one with a focus on curriculum and the other an international speaker, along with a very well attended talk on cyber safety by Sargent Heath Jones. Parents were also given the opportunity to experience the mid-winter spiral walk for themselves and there was positive feedback around this. Continuing with these experiences is a strong focus for 2020. Termly meetings were held with our Liaison Parents and this continues to be an effective pathway for communication and this format will continue.	Resources Explore a Zero Waste Classroom in a move towards Taikura becoming a zero waste school Develop a plan re managing resources	Short Report In Term One 2019 an Enviro School Talk was given to the faculty. An overview of the process and the steps was presented. Tasks to explore the present capacity for moving along this pathway and waste management were looked at, including: <ul style="list-style-type: none"> • Waste Free Wednesday implemented. • Bring Your Own Plate to Canteen implemented. Free cookies given to each child who BYOP. • Continued support and training for Rainbow Warriors. • Two recycling/rubbish management stations built by Class 9 Ecology. A mixed Faculty Group established and a Zero Waste Plan is under development.

Work was undertaken to keep the website current and up to date and next steps involve developing a section of enrolment information.

The focus for the Grapevine this year has been on continuing to develop the range of voices shared and the inclusion of regular te reo items and excerpts from our parent handbook as reminders. In 2019 one edition of Brasstacks was produced with a focus on 100 years of Steiner Education. Due to the original editorial team retiring the Management group took on this publication which allowed for more immediate involvement of staff. Having a key member of the support staff member resourced with time allocated to communication was hugely effective in enabling a great deal of this work to happen.

Student Achievement Target Lower School 2019

The Steiner Learning step and Progressive Achievement Test in Mathematics are used to monitor student progress towards achieving Early Level NZ Curriculum by the end of year 8

- To lift the learning and improve achievement of Mathematics in Year 7 students at Taikura.
- This Student Achievement Target will focus on a group of learners in Class 6. These students have been identified as achieving **at** level and display high anxiety towards the subject. Despite the fact that some of them have adequate concepts there is a steady decline in their ability to adapt and use known content.
- 5 Students have been identified for the target group, 4 females, 1 male.
 - 2 students sit in the achievement band of **at**
 - 3 students sit in the achievement band of **at**, **but last year there were significant concerns regarding their performance.**
- The programme will be designed with these students in mind but will be delivered to the whole class. The pedagogy behind the intervention aligns with the objectives and goals of the Community of Learning, whose work is based on proven modern research on mathematical pedagogy.
- By mid-Term 4, 2019, these students will demonstrate strengthened mathematical discourse and will be achieving at a minimum of one achievement band higher than their current level as achievement in their PAT Maths Term 1 2019
- The Improvement Strategy adopted by the Class Teacher of Class 6:

The difference between successful and unsuccessful students is less about the content they learn and more about the mindset". Jo Boaler (Mathematics mindset Pg 55)

Taking this belief further and applying it to learning Mathematics:

Students who accept they have the capacity to learn mathematics at a higher level will be able to overcome difficulties and make progress rather than stagnate or fall behind.

Historical Position	2019 Target - Mathematics
<p>Data from 2019 Pat assessments and OTJ's of previous year's show decline or stagnation in their achievement despite participating and being highly engaged with their class life. See table below</p> <p>This lack of movement/improvement in Mathematics achievement is concerning. Class Five is a critical year where the students start to apply their knowledge into more complex situations, in Class Six and Seven these skills are mastered. These students are showing signs of anxiety and the inability to cope with the more complex situations, which in time will lead to steeper decline in achievement and eventually a belief that Mathematics is not a subject worth pursuing.</p>	<p>Pat's Maths 2019 term 3 and Pat's Mathematics term 1 2020 there will be an increase of at least one stanine (6 points) from their Pat 2019 term one. See table below</p> <p>There will be improvement in the responses to the Maths survey conducted in Term one 2019.</p>

Note: All scores are in PATM points (a continuum scale until year 10)

	OTJ 2017	PAT T1 2018	OTJ 2018	PAT 2019 T1	PAT 2019 T3	Expected level t1 2020	PAT 2020 T1	Comments prior to intervention	Comment post intervention
Amy	at	54	at	44	48.7 s	55ptm+	51 ptm rushed test finished in 35 minutes	10 points drop, shows weakness in problem solving. Not able to communicate thinking, cannot check for reasonableness of answers	did not reach the intended target. However, there were many absences during key Maths lessons and too many opportunities for gaps in her understanding to arise. Her attitude towards Maths has shifted. It is believed with greater attendance and more consistent maths practice that better outcomes would be achieved.
Lilah	Ab	64	at	51	55.4 did not finish test	65+	53.1ptm	Solid knowledge but lack of strategies. Anxiety possibly pressure from home.	did not reach the intended target. Her strategies have increased and she is willing to express her mathematical thinking more freely/ However there is an emotional component that is affecting Lilah's schooling. This has been referred to Care group. Lilah's attitude when met with challenge is an issue of concern in all circumstances and actually a particularly severe case.
Nico C	at	55	at	51	57.7	60+	58.3ptm	Expresses anxiety, cannot access high level thinking	did not reach the intended target. However, there is an acceleration of more than 1 year, according to PAT score system. (3-6 points per year)
Madelien	b	35	at	50	53.2	55+	54.2ptm	Great determination needs to develop mathematical discourse, has been targeted last year. Needs to keep consolidating her confidence.	did not reach the intended target. She is within the typical range of movement according to the PAT score. Her mathematical discourse and ability to communicate ideas has improved and she has a positive attitude towards the subject.
	at	52	at	45	61.3	53+	50.8	Steady decline in confidence and application of knowledge	did not reach the intended target. However, there is neither stagnation or regressions as experienced in the previous year. Lucy is becoming aware of her need to use what she has in her tool box. She displays tenacity and determination in her learning.

Action	Who was Responsible	Timeframe	Resourcing	
Analyse data collected in Term One PAT's 2019. Looking and comparing achievement from previous years. Focus on multistep problem solving questions.	Sandra Jordan	Term One	Neil Boland , inquiry and observations.	Neil Boland was not working for the CoL, therefore we used Loti Hensman (Waikato University) as support person to develop the understanding of student's agency. Trends were analysed and the target students had a general dislike of the subject but three of them perceive themselves as competent and able to think flexible. Teacher and other observations revealed that they were not inclined to engaged with problems and had a defeatist attitude. Second survey done in 2020. See results below.
Maths Survey regarding attitudes towards mathematics, whole class. Compare responses a with rest of the class. Analyse trends among class.	Sandra Jordan	Term 2		Sandra Jordan took on lesson a week for half term at the end term one/two. Teacher observed the attitudes of those targeted. Those were mostly in the line of being passive participation (let the 'good' solve it first) Neil Boland did not participate.
	Darryn Breakwell Loti Hensman	Terms 2 Plan created, 3 and 4 implementation		Teacher adopted the Maths mind-set programme by Jo Boaler. He used the resources of inspirational maths, students were exposed to growth mind-set messages and they had almost exclusively a problem, rich activity approach to delivery of the mathematical curriculum.
Observations of students' discourse within class situation.	Loti Hensman Sandra Jordan	Term 2.3.4		Observations of student's attitudes outside the maths classroom revealed an improved opinion about using mathematics and able express their thinking to others without feeling inadequate. See notes below.
Additional diagnostic testing will be completed in term 3 2019.	Darryn Breakwell	Week 7 term 3	Online test Maths PaT 4A	See table above. The results of term 3 are not very reliable as they are referenced to the incorrect year. Also as the students had a year of tuition and most of the items are 'fresh' their minds, the results are not entirely comparable to the beginning of the year tests were there is more certainty that the learning is deep and committed to the long term memory.

Appropriate and targeted Professional Development will be participated in to deepen the professional knowledge of the class teacher in how to best accommodate learners with underlying maths anxiety.	Sandra Jordan Kelly Sutton	Continuous	Possibly attending Mathematics Mindset, conference Easter Jo Boaler. Study group, Classes 6-7-8 Own reading	Darryn did have support of Loti Hensman Waikato University maths facilitator for term 4. Class observation and feedback on the best maths practice approaches. Darryn did extensive reading regarding Mind-set, student agency, Waldorf pedagogy as well as using the resources from Cambridge University, Otago University and Stanford University. Three institutions leading the global change in Mathematic's research and tuition. Much time was spent teaching to ideas of how a mathematician behaves and what effective group work looks like.
Notes				
Showned the level of frustration with problem solving.	Things done		Other activities for 2020	
Taking in the messages	Otago problem solving. Open ended/rich tasks. Validating all the different ways a problem can be thought about. Number talks.		Next year first problem solving is there any movement Repeat group work expectation first term 1 2020.	
Two of the students expressed that they rely/wait for on other to a solve problems.	Written response from students after teacher message given. Survey. How do you feel about participating in Maths classes? Discussion on group work Problem solving regularly in groups term two Term four PAT		Try them as one group in the future and note their attitudes.	
Are able to participate, groups were on occasion chosen based on attitudes. Responses were positive. They tackled the test with resilience. Their engagement and resilience was notably different Madeline "I love math's now, I feel my brain stretching"	You cubed videos and display of messages in the classroom.			

	Whakatauki	
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Maths survey results:

The survey was adapted from growth mindset research (Carol Dweck 2006) and given to the students before they were exposed to the psychological intervention advocated by the Stanford University programme (Jo Boaler 2009)

The most indicative of the questions is the completion of the sentence Maths for me.....

The rest of the questions were geared around collaboration and ability to persevere when tasks are not easy.

	Term 1 2019	Term 4 2019	comments
Amy	Hard I prefer writing	Is hard work	
Lilah	ok	Is annoying but useful	Her self-perception at the beginning of the year is
Nico	Not fine	Sometimes hard but most of the times easy	
Madeline	Is hard but I can do it	Is helpful but not fun	
Lucy	Did not answer	Is OK	

I believe the process of effecting mind-set takes much longer than the 8 months where the messages were actually used with these candidates. I believe these need to be established well before the age of 12 as there is an awakening and hardening of ideas that occurs at this time. I believe two years of solid work around this would achieve clear and desired results. This approach needs to under-taken from Class One to ensure success. - Darryn Breakwell
Implementing Teacher.

Taikura Rudolf Steiner School

Kiwisport Funding

For the year ended 31 Deember 2019

During the year the school received \$6,547.75 in Kiwisport funding. These funds were used to increase student participation in organised sport by employing a sport co-ordinator who's responsibilities are to provide a variety of sports for students and to motivate participation in sport. In 2019 we had children particpate in new sports such as rowing, soccer and basketball.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAIKURA RUDOLF STEINER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Taikura Rudolf Steiner School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, 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 2 to 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 2 June 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Annual Plan Review which form part of the Annual Report, but 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 black ink, appearing to read 'M. John Dixon'.

Maxwell John Dixon
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand