

TAIKURA RUDOLF STEINER SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 231

Principal: Pippa Caccioppoli

School Address: 505 Nelson Street North, Hastings

School Postal Address: PO Box 888, Hastings, 4156

School Phone: 06 878 7363

School Email: office@taikura.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Erin Simpson	Chair Person	Elected	31/05/2022
Pippa Caccioppoli	Principal	ex Officio	
Melissa Brignall Theyer	Parent Rep	Elected	31/05/2022
John Bartley	Parent Rep	Elected	31/05/2022
Jason Reidpath	Parent Rep	Elected	31/05/2022
Nikki Harrison	Tu Mai Rep	Co-opted	31/05/2022
Sue Simpson	Proprietor Rep	Nomintaed	31/05/2022
James Taylor	Proprietor Rep	Nominated	31/05/2022
Scott Wynands	Parent Rep	Elected	31/05/2020
Darryn Breakwell	Staff Rep	Nominated	31/05/2021
Jens Packheiser-Hall	Student Rep	Elected	30/09/2020

TAIKURA RUDOLF STEINER SCHOOL

Annual Report - For the year ended 31 December 2020

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Taikura Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Erin Simpson

Full Name of Board Chairperson



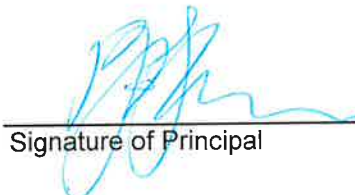
Signature of Board Chairperson

Date:

31 May 2021

Pippa Caccioppoli

Full Name of Principal



Signature of Principal

Date:

31 May 2021

Taikura Rudolf Steiner School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,699,589	3,437,328	3,368,262
Locally Raised Funds	3	389,444	432,957	409,365
Use of Proprietor's Land and Buildings		833,300	833,300	914,852
Interest income		366	200	388
International Students	4	7,194	-	-
Other Revenue		151,189	99,626	205,725
		<u>5,081,082</u>	<u>4,803,411</u>	<u>4,898,592</u>
Expenses				
Locally Raised Funds	3	122,559	140,635	128,147
International Students	4	4,846	3,818	4,800
Learning Resources	5	3,184,212	3,108,928	2,964,970
Administration	6	330,932	289,270	319,294
Finance		8,822	4,992	5,857
Property	7	1,259,066	1,183,052	1,286,310
Depreciation	8	89,888	57,650	83,117
		<u>5,000,325</u>	<u>4,788,345</u>	<u>4,792,495</u>
Net Surplus / (Deficit) for the year		80,757	15,066	106,097
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>80,757</u>	<u>15,066</u>	<u>106,097</u>

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		273,698	156,481	156,481
Total comprehensive revenue and expense for the year		80,757	15,066	106,097
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		26,755	-	11,120
Equity at 31 December	23	381,210	171,547	273,698
Retained Earnings		343,335	171,547	262,578
Reserves	17	37,875	-	11,120
Equity at 31 December		381,210	171,547	273,698

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 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	213,995	130,000	230,366
Accounts Receivable	10	292,670	250,000	220,391
GST Receivable		6,674	20,000	15,629
Prepayments		805	1,072	3,409
Inventories	11	1,111	3,000	5,383
		<u>515,255</u>	<u>404,072</u>	<u>475,178</u>
Current Liabilities				
Accounts Payable	13	271,738	375,000	360,839
Revenue Received in Advance	14	7,017	15,000	12,373
Provision for Cyclical Maintenance	15	42,000	40,000	27,958
Finance Lease Liability - Current Portion	16	39,436	50,000	35,956
		<u>360,190</u>	<u>480,000</u>	<u>437,126</u>
Working Capital Surplus/(Deficit)		155,065	(75,928)	38,052
Non-current Assets				
Property, Plant and Equipment	12	451,280	440,000	400,017
		<u>451,280</u>	<u>440,000</u>	<u>400,017</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	197,738	152,525	127,833
Finance Lease Liability	16	27,399	40,000	36,538
		<u>225,137</u>	<u>192,525</u>	<u>164,371</u>
Net Assets		<u>381,210</u>	<u>171,547</u>	<u>273,698</u>
Equity	23	<u>381,210</u>	<u>171,547</u>	<u>273,698</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 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,040,444	990,300	926,172
Locally Raised Funds		529,747	532,583	639,464
International Students		(1,834)	-	-
Goods and Services Tax (net)		8,955	-	(191)
Payments to Employees		(744,806)	(702,205)	(661,865)
Payments to Suppliers		(678,235)	(657,832)	(640,168)
Cyclical Maintenance Payments in the year		(42,125)	(55,000)	(19,473)
Interest Paid		(8,822)	(4,992)	(5,857)
Interest Received		366	200	388
Net cash from/(to) Operating Activities		103,690	103,054	238,470
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(134,700)	(57,500)	(124,424)
Net cash from/(to) Investing Activities		(134,700)	(57,500)	(124,424)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,755	17,000	11,120
Finance Lease Payments		(12,113)	(12,266)	25,487
Net cash from/(to) Financing Activities		14,642	4,734	36,607
Net increase/(decrease) in cash and cash equivalents		(16,369)	50,288	150,653
Cash and cash equivalents at the beginning of the year	9	230,365	79,712	79,712
Cash and cash equivalents at the end of the year	9	213,996	130,000	230,365

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 Statement of Cash Flows 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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor'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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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 carry forward 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and comprised of school uniforms and stationery. 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.

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.

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 the useful life 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
Other assets	3-12 years
Textbooks	3-8 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements**Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students and student income, 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, buildings and other facilities on the School site in a state of good order and repair.

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

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets are categorised as 'financial assets measured at amortised cost' 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.

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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Operational Grants	894,808	801,095	793,144
Teachers' Salaries Grants	2,547,916	2,476,560	2,442,089
Other MoE Grants	256,865	159,673	133,030
	<u>3,699,589</u>	<u>3,437,328</u>	<u>3,368,263</u>

The school has opted in to the donations scheme for this year. Total amount received was \$57,750.

Other MOE Grants total includes additional COVID-19 funding totalling \$4,423 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Revenue			
Donations	280,820	280,000	253,652
Activities	100,222	129,957	121,590
Trading	1,352	-	3,313
Other Revenue	7,050	23,000	30,810
	<u>389,444</u>	<u>432,957</u>	<u>409,365</u>
Expenses			
Activities	118,286	140,635	124,404
Trading	4,273	-	3,743
	<u>122,559</u>	<u>140,635</u>	<u>128,147</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>266,885</u>	<u>292,322</u>	<u>281,218</u>

4. International Student Revenue and Expenses

International Student Roll

Revenue

International Student Fees

Expenses

Employee Benefit - Salaries

Other Expenses

Surplus/ (Deficit) for the year International Students

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
	1	1	0
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
	7,194	-	-
	4,846	3,618	4,705
	-	200	95
	4,846	3,818	4,800
	2,348	(3,818)	(4,800)

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	142,816	181,541	163,530
Equipment Repairs	1,745	2,000	2,383
Extra Curricular Activities	-	-	304
Library Resources	1,709	2,500	1,293
Employee Benefits - Salaries	3,014,950	2,895,363	2,778,045
Staff Development	22,992	27,524	19,416
	<u>3,184,212</u>	<u>3,108,928</u>	<u>2,964,970</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,126	6,040	6,679
Board of Trustees Fees	3,055	6,250	4,050
Board of Trustees Expenses	1,285	300	2,593
Computers and Photocopying	25,513	27,584	17,940
Communication	6,899	8,572	1,927
Staff expenses	21,994	9,727	1,871
Operating Lease	16,091	-	-
Legal Fees	-	1,500	-
Other	8,493	9,078	30,103
Employee Benefits - Salaries	194,724	183,204	217,214
Insurance	4,107	2,000	-
Subscriptions and Memberships	41,645	35,015	36,917
	<u>330,932</u>	<u>289,270</u>	<u>319,294</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	98,158	93,740	86,911
Health and Safety	-	-	1,160
Cyclical Maintenance Provision	126,073	55,000	42,782
Grounds	11,123	10,140	10,659
Heat, Light and Water	54,957	50,000	52,213
Repairs and Maintenance	30,547	34,000	72,943
Use of Land and Buildings	833,300	833,300	914,852
Security	4,474	10,992	9,005
Employee Benefits - Salaries	100,434	95,880	95,784
	<u>1,259,066</u>	<u>1,183,052</u>	<u>1,286,309</u>

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

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other assets	10,241	4,000	6,858
Furniture and Equipment	20,013	25,000	21,264
Information and Communication Technology	18,785	12,500	16,424
Motor Vehicles	38	150	47
Textbooks	313	1,000	322
Leased Assets	34,848	10,000	32,446
Library Resources	5,650	5,000	5,756
	<u>89,888</u>	<u>57,650</u>	<u>83,117</u>

9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	91	-	91
Bank Current Account	82,793	30,000	66,870
Bank Call Account	131,111	100,000	163,405
Cash and cash equivalents for Statement of Cash Flows	<u>213,995</u>	<u>130,000</u>	<u>230,366</u>

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

10. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Receivables	105,487	13,000	18,519
Teacher Salaries Grant Receivable	187,183	237,000	201,872
	<u>292,670</u>	<u>250,000</u>	<u>220,391</u>
Receivables from Exchange Transactions	105,487	13,000	18,519
Receivables from Non-Exchange Transactions	187,183	237,000	201,872
	<u>292,670</u>	<u>250,000</u>	<u>220,391</u>

11. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Stationery	-	-	3,167
School Uniforms	1,111	3,000	2,216
	<u>1,111</u>	<u>3,000</u>	<u>5,383</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Other equipment	71,407	70,639			(10,241)	131,805
Furniture and Equipment	155,964	26,542			(20,013)	162,493
Information and Communication Technology	44,113	32,603			(18,785)	57,931
Motor Vehicles	188	-			(38)	150
Textbooks	2,565	-			(313)	2,252
Leased Assets	80,988	6,454			(34,848)	52,594
Library Resources	44,791	4,914			(5,650)	44,055
Balance at 31 December 2020	400,017	141,152	-	-	(89,888)	451,280

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Other equipment	250,227	(118,422)	131,805
Furniture and Equipment	507,695	(345,202)	162,493
Information and Communication Technology	431,605	(373,674)	57,931
Motor Vehicles	5,636	(5,486)	150
Textbooks	22,705	(20,454)	2,251
Leased Assets	131,817	(79,223)	52,594
Library Resources	190,309	(146,252)	44,057
Balance at 31 December 2020	1,539,994	(1,088,713)	451,280

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Other equipment	51,818	26,448			(6,858)	71,407
Furniture and Equipment	168,118	9,110			(21,264)	155,964
Information and Communication Technology	44,260	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	46,040	4,506			(5,755)	44,791
Balance at 31 December 2019	358,761	124,374	-	-	(83,116)	400,017

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Other equipment	179,566	(108,160)	71,407
Furniture and Equipment	481,102	(325,138)	155,964
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	(998,753)	400,017

13. Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	43,387	73,000	126,904
Accruals	6,220	15,000	6,040
Banking Staffing Overuse	13,308	15,000	13,308
Employee Entitlements - Salaries	187,183	35,000	12,714
Employee Entitlements - Leave Accrual	21,639	237,000	201,873
	<u>271,737</u>	<u>375,000</u>	<u>360,839</u>

Payables for Exchange Transactions	271,737	375,000	360,839
	<u>271,737</u>	<u>375,000</u>	<u>360,839</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	-	-	9,028
Other	7,016	15,000	3,346
	<u>7,016</u>	<u>15,000</u>	<u>12,374</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	155,790	155,790	179,098
Increase/ (decrease) to the Provision During the Year	126,073	81,735	42,782
Use of the Provision During the Year	(42,125)	(45,000)	(66,090)
Provision at the End of the Year	<u>239,738</u>	<u>192,525</u>	<u>155,790</u>
Cyclical Maintenance - Current	42,000	40,000	27,958
Cyclical Maintenance - Term	197,738	152,525	127,832
	<u>239,738</u>	<u>192,525</u>	<u>155,790</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	39,436	50,000	35,956
Later than One Year and no Later than Five Years	27,399	40,000	36,538
Later than Five Years			
	<u>66,835</u>	<u>90,000</u>	<u>72,494</u>

17. Reserves

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Reserves at the Start of the Year	11,120	-	-
Increase/(Decrease) to the Reserve	26,755	-	11,120
Reserves at the End of the Year	<u>37,875</u>	<u>-</u>	<u>11,120</u>

18. 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'.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,055	4,050
Full-time equivalent members	0.14	0.15
<i>Leadership Team</i>		
Remuneration	267,731	237,909
Full-time equivalent members	2	2
Total key management personnel remuneration	270,786	241,959
Total full-time equivalent personnel	2.14	2.15

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	2.00	2.00
110-120	1.00	0.00
130-140	1	0.00
	4.00	2.00

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

20. 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:

	2020 Actual	2019 Actual
Total	\$0	\$18,545
Number of People	0	2

21. Contingencies

There are no contingent liabilities as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 there are no capital commitments

(Capital commitments at 31 December 2019:nil)

(b) Operating Commitments

As at 31 December 2020 there are no operating commitments

(Operating commitments at 31 December 2019:nil)

23. 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.

24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	213,995	130,000	230,366
Receivables	292,670	250,000	220,391
Total Financial assets measured at amortised cost	<u>506,665</u>	<u>380,000</u>	<u>450,757</u>

Financial liabilities measured at amortised cost

Payables	271,737	375,000	360,839
Finance Leases	66,835	90,000	72,494
Total Financial Liabilities Measured at Amortised Cost	<u>338,572</u>	<u>465,000</u>	<u>433,333</u>

25. Events After Balance Date

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

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Taikura Rudolf Steiner School

Kiwisport Funding

For the year ended 31 December 2020

During the year the school received \$6,160 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.



**2020 Annual Review and Analysis of Variance
for
Taikura Rudolf Steiner School & Kindergartens**

Principals' endorsement:	<i>[Signature]</i>
Board of Trustees' endorsement:	<i>[Signature] 1/3/21</i>
Submission date to Ministry of Education:	<i>1st March 2021.</i>

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

Kindness, Perseverance, Respect and Gratitude

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

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.

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. 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.

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 Taiao Physical environment and Hui taurima/aharei/taiopenga School and Kindergarten festivals and activities. Part of the strategy is the implementation of *He Reo Puawai – Te Reo Māori Curriculum*. 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 *He Reo Puawai – Te Reo Māori Curriculum* 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.

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.

School & Kindergarten Organisation and Structures

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.

Strategic Section

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 (is curriculum the right word for KG?) inspires well-rounded lifelong learners who can successfully step into the world of their time. Use of "Child" instead of "student" – te reo term?	<ul style="list-style-type: none"> *Provide opportunities for staff and community to co-construct a shared picture of what success and excellence mean within the context of a Steiner/Waldorf pedagogy. *Create opportunities for students to practice leadership and take initiative. *Increased participation with other schools in cultural and sporting co-curricular activities and interschool competitions and opportunities. *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. *Quality professional learning to ensure all teachers have a comprehensive understanding of what the student needs in response to human-development as described by Steiner. *Teachers engage with national Steiner/Waldorf high school curriculum working group. *Music will be embedded into practice, recognising its impact on the culture and life of Taikura. *The 'Earth to plate' concept will be embedded in practice. *Establish a working group to carry out a scoping exercise to strengthen the School's foreign language offering. *Establish a curriculum review cycle in both the high school and the lower school that aligns with SEANZ Curriculum Development Goals and Steiner/Waldorf Kahui Ako achievement targets. What does this look like for the KG? Possibly link to national picture *Put in place diagnostic processes and supports to ensure students who may need support or extension across the curriculum are identified. *Strengthen effective teaching and learning approaches for classes 8 and 9 Embed robust self-review as a tool to consciously reflect and respond to the needs of all students.

		<ul style="list-style-type: none"> *Develop robust self-review as a tool to consciously reflect and respond to the needs of all students. *A working group across governance, management, teaching staff, parents and students is established to focus on needs and future of the High School. *Scope new and strengthened approach to student behaviour management. *Explore the best ways to deliver new-media and digital competencies within the Steiner/Waldorf pedagogy. *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 Steiner/Waldorf pedagogy.
Our Community	Our community works in relationship with our special character and each other to support the full potential of the child.	<ul style="list-style-type: none"> *Support a community-held waiata and kapa-haka initiative to work alongside school and kindergarten festivals and events. *Parent and caregiver induction and ongoing learning programme developed. *Provide clarity and consistency around enrolment and entry waiting-list priorities *Explore the formation of a Parents and Families Association to work in relationship with the School and Kindergarten *Develop and consult on a Parents Association feasibility plan. *Initiation of events by parents for parents *Explore the possibility of a parent space within the main school and kindergarten campus *Every parent meeting has a practical element of special character *Revisit festivals in terms of content, context and scheduling. *On-going health hui scheduled and resourced for parents and teaching staff to collectively focus on specific themes (i.e. sex education, bullying, drugs and alcohol, anxiety and trauma). The School and Kindergarten Management, Trust and staff create understanding of the healing principles at work within the Steiner/Waldorf Curriculum and the way in which this relates to the Anthroposophical view of child development.
Our Staff	Our staff know they are valued and nurtured and are consciously held to support the child in their development.	<ul style="list-style-type: none"> *Put in place formal professional development frameworks and informal personal pathway conversations for all staff. *Strategically invest in professional learning, research and pedagogy that supports staff to be leading practitioners. *Develop and implement an appraisal system that merges the needs of the recognised professional bodies (Education Council, College of Teachers and Federation). *Growing capability: Recruitment and retention of highly qualified Waldorf teachers is needed, supported by strong kindergarten and school leadership and management to ensure Waldorf education is sustainable in New Zealand. *Mentoring and succession planning are recognised and actively supported.
Our Culture	Our rich cultural foundation is expanded by a strengthened relationship with te a o Maori through te reo me ona tikanga.	<ul style="list-style-type: none"> *Consult on the He Reo Ora Strategy te reo me ōna tikanga Strategy so it is developed in alignment with the community and reflects community wishes. *Implement the He Reo Ora Strategy te reo me ona tikanga Strategy. *Review the implementation, development and progress of the Strategy. *Undertake annual review of progress to ensure continued quality implementation. *Ensure our organisational structure reflects the values and intentions of the *Integrate the He Reo Ora Strategy te reo me ōna tikanga Strategy so it is a living document that is demonstrated in our daily life. *Carry out a three-yearly review of the make-up of our community's culture and ensure our Kindergartens and School are reflecting that. *Develop a programme for the community to engage in learning to support their continued decision to have their children educated in a Steiner/Waldorf kindergarten and school. *Create indicators from the programme developed *Work with festivals group and wider teaching staff on how best to incorporate other cultures into the life

		<p>of Taikura alongside our special character and te ao Maori.</p> <p>*Through a lens of anthroposophy consider how best to reflect and acknowledge other cultures in our festivals and rhythms.</p>
Our Organisation	Our school is supported by a robust, resilient and effective organisation.	<p>*Begin process of review of School and Kindergarten? Charter.</p> <p>*Create actions and indicators out of the review</p> <p>*Develop and implement a communications strategy.</p> <p>*Develop, resource and put in place a communications plan considering parent and caregiver wants and needs.</p> <p>*Survey parent-body throughout the year on specific issues, i.e. Festivals, Meetings and Events, Communications etc, and feed these findings into work programmes.</p> <p>*Develop a School and Kindergarten-hosted lecture series to enhance Waldorf pedagogy and knowledge of Anthroposophy</p> <p>*Communicate our successes to the Hawke's Bay community and provide opportunities to include them in school activities</p> <p>*Position Taikura as a known leading educational institute in Hawke's Bay.</p> <p>*Create a sustainable management and leadership structure with clear roles and responsibilities.</p> <p>*Review all systems and policies regularly, including feedback from the community and develop a culture of self-review and continual improvement.</p> <p>*Audit special character and cultural indicators in areas of the curriculum, environment, administration and governance.</p> <p>*Develop an environmental sustainability policy which includes procurement, buildings and ground maintenance.</p> <p>*Explore new revenue streams and continue to improve financial stability.</p> <p>*Support Steiner/Waldorf education throughout Aotearoa as an active part of the Steiner/Waldorf Kahui Ako and in relationship with SEANZ and Anthroposophical Society in NZ.</p> <p>*Site plan development includes reference to the practical curriculum and 'outdoor classroom' concept.</p> <p>*Maintain building infrastructure and school grounds to a high level, and use outdoor spaces as a context for learning throughout the curriculum.</p>

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.	<p>Curriculum is consistent in its delivery, meeting the child through the lens of human development as described by Rudolf Steiner/our Special Character.</p> <p>Students have the skills necessary to independently access all parts of the curriculum.</p> <p>Authentic integrated use of the document He Reo Puawai in classrooms.</p>	The arrival of the COVID-19 pandemic in Aotearoa and the resulting implementation of Alert Levels had a significant impact on the educational year. Transitioning our school and kindergarten in and out of changing alert levels, including the lockdown, implementing distance learning within the context of our Special Character, including delivering our own Special Character focused resource packs to parents, managing student bubbles
Our Community	Our community works in relationship with our special character and each other to support the full potential of the child.	<p>The class liaison parent network is strong and useful to the School community.</p> <p>Festivals are well-attended and reflect our School and its place in the world both as a Waldorf school and a school of Aotearoa.</p>	

		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.	
Our Culture	Our rich cultural foundation is expanded by a strengthened relationship with tea o 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.	and then dealing with the resulting fatigue and anxiety in the second half of the year made it challenging to make significant progress on our annual improvement plan. One area of the curriculum where development was able to happen was within our kindergartens, which includes our six year olds and the inclusion of the four lower senses into their overarching document.
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.	Many of our annual community activities were unable to go ahead and the forced distance has prompted us to look at our communication options with the implementation of a school app and a governance focus on a communication strategy for 2021.
Our Organisation	Our school is supported by a robust, resilient and effective organisation.	Scope new and strengthened approach to student behaviour management. Well-maintained natural and physical environment supporting quality head, heart and hands learning. Effective, transparent and consistent communication enables a culture of trust throughout the School community. Environmental, cultural, social and economic sustainability enables the School to be resilient.	Work continued across the school and kindergarten on embedding our te reo me ōna tikanga strategy with the development of a tikanga statement underway along with expectations around language use in written and oral communication. Throughout 2020 work continued on preparations to implement PB4L at the start of 2021.

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:

- 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:	Indicators of Progress:	Report & Next Steps:
Term 1 - 3	Professional Development discussion had around where the 12 senses sit in the developmental picture, what each sense needs to be	Anthroposophical Nurses School Doctor Extra Lesson Teacher	Students who have disruptive sense integration are able to be identified. Staff are able to link senses to key capacities and thresholds	We began 2020 with three very informative talks by Robyn Hewetson on the 12 Senses. These focused on how each sense develops and presents in a typical child. The relationship between the 12 senses - learning and well-being. What to expect

	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	High School, Lower School and Kindergarten staff High School, Lower School and Kindergarten staff Robyn Hewetson		<p>barriers to learning and challenges to behaviour to expect when the senses are not supported to unfold typically. Environmental Challenges, both classroom based and wider, affecting healthy sense development were explored and identified. With the child studies we did hold the senses were used as a lens to further support this.</p> <p>After working on the kindergarten local curriculum document, the kindergarten faculty came to realise that we needed a more overarching curriculum document in the kindergarten that outlined and took into consideration from a more indepth viewpoint the four lower senses. Whilst weaving throughout it, Te Whariki, Steiner/Waldorf Early Childhood Essentials for Aotearoa and Te Ao Maori.</p> <p>Our curriculum is the sum total of events and experiences within kindergarten influenced by the children attending and their whanau experiences, through the lens of the four lower senses. We work closely with the holistic development of the child and it is through observation and assessment that the teaching team will plan their local curriculum events and activities.</p> <p>The kindergarten faculty worked through each of the senses, unpacking indepth what each looked like in a kindergarten setting. Outlining each concept and then weaving Te Whariki, Steiner essentials and Te Ao Maori throughout it. We then worked our way through the Te Whariki learning outcomes and discussed how they would be seen at kindergarten.</p> <p>This curriculum document works from a philosophical base and understanding which then informs our planning and assessment. It also ties everything together. Our curriculum, local curriculum, assessment work and observation are all worked through the four lower senses and adhere to the special character of a Waldorf/Steiner kindergarten.</p> <p>Our annual edition of Brasstacks had the 12 Senses as its theme with a pictures given of the significant of the senses. These insights included our playgroups, kindergartens,</p>
	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.	
	Child Studies	High School, Lower School and Kindergarten staff School Doctor	12 senses used as the lens for the year in all Child Studies	
All Year	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	

				<p>outdoor classroom, the sciences, our language curriculum, bothmer Gymnastics, sport and handwork. This edition also included an indepth explanation of the connection between the higher and lower senses and an article sharing a parent perspective.</p> <p>Due to the impact of COVID-19, the lockdown and our significantly disrupted year a number of our strategies were not able to be implemented as significant time needed to be given to managing the changes to the teaching and learning programmes and ongoing behavioural issues caused by the uncertainty of changing alert levels.</p> <p>At the end of 2020 discussions were held with staff around our priorities in this area and if there was a perceived need to continue with our focus on the 12 Senses. We received varied feedback with some wishing to continue to explore this area further and others feeling ready to move on to something fresh. Significant information has been shared with staff to enable them to work constructively with the 12 senses in moving forward. In our Kindergartens the lower senses are an integral part of the day to day work with the children so these will remain a significant element of their ongoing professional learning and sharing with parents. In both the school and kindergartens the 12 senses will remain a key lens through which we can observe the students in our Child Studies and we see the potential to link knowledge of the 12 senses into our new annual goal for 2021.</p>
All Year	PB4L – Implementation of Tier One	PB4L Team Whole Staff	Implementation of Tier One – Establishing Expectations, Teaching Behaviours, Acknowledging Behaviours and Discouraging Behaviours	Our PB4L team continued to make progress throughout 2020 though regular team meetings and a number of whole faculty workshops. Due to the disruptions of COVID-19 we made the decision to postpone the launch of Tier One across the school until the start of 2021.

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 <i>Language and principles</i>			<p>Time was given to both workshop a formal statement of tikanga and develop an agreed list of words and phrases and these are still to be finalised and then shared formally with our staff and community.</p> <p>He Reo Puawai is a required element in all planning documentation across the school however time was not available during 2020 to share collegially as we have effectively done in the past so this is something we intend to include in our 2021 programme.</p> <p>In looking at the possibility of extending He Reo Puawai into Early Childhood the kindergarten faculty reviewed their local curriculum document. Please see the notes under the curriculum annual goal. In 2020 our Proprietors Trust decided that due to structural concerns our excising whare was no longer to be used. As a result of this decision discussions are now underway around planning for a new whare, including its location, orientation and design. The initial group involved in this includes our Te Reo teacher, a representative from Tu Mai Taikura, our Property Manager</p>
	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	
	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	
	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.	
Terms 1-3	Kaiwhakahaere <i>Administrative/communication</i>			
	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	
	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.	
Terms 1-3	Te Taiao <i>Physical environment</i>			
	Develop a long term plan for the development of our physical environment in consultation with	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	

	our staff, students and community.		specific, a whare kai, Changeable visuals, our front entrance and gate and having He Reo Ora Principles and visuals on display for all community.	and a representative from our Proprietors Trust. Once a proposal is in place consultation will happen with our staff and community. Due to the impact of COVID-19, the lockdown and our significantly disrupted year a number of our strategies were not able to be implemented as significant time needed to be given to managing the changes to the teaching and learning programmes and ongoing behavioural issues caused by the uncertainty of changing alert levels.
	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.	
	Consultation on our Festivals with the intention of embedding a strengthened Maori focus and richness to them.	Festival Group He Reo Ora Strategy Group High School, Lower School and Kindergarten Faculties	The Autumn Festival is reviewed through the lens of Te Ao Maori and Tikanga Maori with the aim of embedding it more strongly in Aotearoa.	
Monitoring: Management He Reo Ora Group meetings and minutes Planning documentation				
Resourcing: Time allocated to PDL during Faculty and Pedagogical meetings				



Independent auditor's report

To the readers of Taikura Rudolf Steiner School's Financial Statements for the year ended 31 December 2020

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 2020, 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 2020; 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 31 May 2021. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 Board of Trustees List 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: *International 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