

TAIKURA RUDOLF STEINER SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Taikura Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the school.

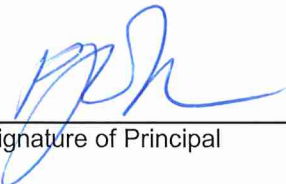
The School's 2023 financial statements are authorised for issue by the Board.

Markus Dipper
Full Name of Presiding Member


Signature of Presiding Member

24 May 2024
Date:

Pippa Caccioppoli
Full Name of Principal


Signature of Principal

24 May 2024
Date:

Taikura Rudolf Steiner School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,559,155	3,523,123	3,800,147
Locally Raised Funds	3	506,679	517,380	484,889
Use of Proprietor's Land and Buildings		789,816	750,000	526,029
Interest		8,622	-	2,770
Other Revenue		19,213	15,000	25,153
Total Revenue		4,883,485	4,805,503	4,838,988
Expense				
Locally Raised Funds	3	116,725	192,899	112,563
Learning Resources	4	3,319,548	3,372,762	3,359,037
Administration	5	436,950	357,429	394,619
Interest		2,157	5,000	510
Property	6	1,209,404	1,136,161	965,664
Loss on Disposal of Property, Plant and Equipment		8,693	-	20,126
Total Expense		5,093,477	5,064,251	4,852,519
Net Surplus / (Deficit) for the year		(209,991)	(258,748)	(13,531)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(209,991)	(258,748)	(13,531)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		512,744	512,744	488,997
Total comprehensive revenue and expense for the year		(209,991)	(258,748)	(13,531)
Contributions from / (Distributions to) the Ministry of Education		-	-	37,278
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		302,753	253,996	512,744
Accumulated comprehensive revenue and expense		390,972	253,996	442,520
Reserves		(88,219)	-	70,224
Equity at 31 December		302,753	253,996	512,744

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	269,968	200,000	352,816
Accounts Receivable	8	205,100	170,000	247,755
GST Receivable		11,780	10,996	21,474
Prepayments		11,853	5,000	4,383
		498,701	385,996	626,428
Current Liabilities				
Accounts Payable	10	325,063	257,000	332,086
Revenue Received in Advance	11	11,894	5,000	5,842
Provision for Cyclical Maintenance	12	41,338	40,000	21,600
Finance Lease Liability	13	9,788	10,000	13,039
		388,083	312,000	372,567
Working Capital Surplus/(Deficit)		110,618	73,996	253,861
Non-current Assets				
Property, Plant and Equipment	9	397,015	380,000	493,974
		397,015	380,000	493,974
Non-current Liabilities				
Provision for Cyclical Maintenance	12	188,560	180,000	198,064
Finance Lease Liability	13	16,319	20,000	37,027
		204,879	200,000	235,091
Net Assets		302,753	253,996	512,744
Equity		302,753	253,996	512,744

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,021,104	1,023,123	1,209,144
Locally Raised Funds		515,196	(67,620)	502,785
International Students		13,500	-	-
Goods and Services Tax (net)		9,693	-	(453)
Payments to Employees		(989,017)	(943,127)	(833,364)
Payments to Suppliers		(589,900)	(59,701)	(665,262)
Interest Paid		(2,157)	(5,000)	(510)
Interest Received		8,622	-	2,770
Net cash from/(to) Operating Activities		(12,959)	(52,325)	215,110
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(22,463)	-	(105,310)
Net cash from/(to) Investing Activities		(22,463)	(50)	(105,310)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		(37,278)	-	
Finance Lease Payments		(10,148)	(10,000)	(19,359)
Net cash from/(to) Financing Activities		(47,426)	(10,000)	(19,359)
Net increase/(decrease) in cash and cash equivalents		(82,848)	(62,375)	90,441
Cash and cash equivalents at the beginning of the year	7	352,816	262,375	262,375
Cash and cash equivalents at the end of the year	7	269,968	200,000	352,816

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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 expense 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 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

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 Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the school as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

h) 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.

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

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

The estimated useful lives of the assets are:

Furniture and equipment	3-12 years
Information and communication technology	2-8 years
Motor vehicles	5 years
Other	3-12 years
Textbooks	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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.

j) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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 annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

k) Revenue Received in Advance

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

l) 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

m) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

n) 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.

o) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	817,095	922,623	1,076,195
Teachers' Salaries Grants	2,506,573	2,500,000	2,620,466
Other Government Grants	235,487	100,500	103,486
	<u>3,559,155</u>	<u>3,523,123</u>	<u>3,800,147</u>

The school has opted in to the donations scheme for this year. Total amount received was \$47,314.84.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	260,191	220,000	253,482
Fees for Extra Curricular Activities	96,467	150,000	96,104
Trading	909	-	657
Other Revenue	135,612	147,380	134,646
International Student Fees	13,500	-	-
	<u>506,679</u>	<u>517,380</u>	<u>484,889</u>
Expense			
Extra Curricular Activities Costs	102,373	184,399	106,291
Trading	2,035	-	137
Other Locally Raised Funds Expenditure	6,017	3,600	-
International Student - Employee Benefits - Salaries	6,205	4,700	6,135
International Student - Other Expenses	93	200	-
	<u>116,723</u>	<u>192,899</u>	<u>112,563</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>389,956</u>	<u>324,481</u>	<u>372,326</u>

Donations include a \$200,000 donation from the Rudolf Steiner School Hastings Trust, the proprietor's of the school.

During the year, the School hosted 2 International students (2022:nil)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	110,835	157,366	129,809
Equipment Repairs	2,477	3,500	2,699
Library Resources	30	1,250	4,346
Employee Benefits - Salaries	3,080,263	3,100,096	3,069,673
Staff Development	20,332	27,800	23,923
Depreciation	105,611	82,750	128,587
	<u>3,319,548</u>	<u>3,372,762</u>	<u>3,359,037</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,611	7,259	7,685
Board Fees	3,390	4,120	2,540
Board Expenses	58	300	4,073
Computer and Photocopy Costs	31,478	16,000	22,427
Communication	6,780	6,000	7,402
Consumables	-	-	-
Operating Leases	10,770	20,000	23,195
Legal Fees	10,701	1,000	315
Other	30,281	28,080	20,172
Employee Benefits - Salaries	280,941	211,170	259,813
Insurance	7,019	8,500	8,254
Service Providers, Contractors and Consultancy	47,921	55,000	38,743
	<u>436,950</u>	<u>357,429</u>	<u>394,619</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	112,788	98,700	110,492
Cyclical Maintenance	58,501	50,000	94,976
Grounds	7,510	12,300	7,606
Heat, Light and Water	58,974	60,000	54,706
Repairs and Maintenance	48,023	35,000	39,846
Use of Land and Buildings	789,816	750,000	526,029
Security	2,279	3,000	2,382
Employee Benefits - Salaries	131,513	127,161	129,627
	<u>1,209,404</u>	<u>1,136,161</u>	<u>965,664</u>

The use of land and buildings figure represents 5% of the school's total property value. 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.

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	269,968	200,000	352,816
Cash and cash equivalents for Statement of Cash Flows	269,968	200,000	352,816

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	16,434	20,000	13,186
Teacher Salaries Grant Receivable	188,666	150,000	234,569
	205,100	170,000	247,755
Receivables from Exchange Transactions	16,434	20,000	13,186
Receivables from Non-Exchange Transactions	188,666	150,000	234,569
	205,100	170,000	247,755

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Furniture and Equipment	313,460	21,326			(42,617)	292,169
Information and Communication Technology	91,972				(36,671)	55,301
Motor Vehicles	100				(20)	80
Textbooks	2,352	236			(260)	2,328
Leased Assets	45,690	13,763	(27,526)		(21,111)	10,816
Library Resources	40,400	852			(4,932)	36,320
Balance at 31 December 2023	493,974	36,177	(27,526)	-	(105,611)	397,015

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	916,825	(624,656)	292,169	895,499	(582,039)	313,460
Information and Communication Technology	513,027	(457,726)	55,301	513,027	(421,055)	91,972
Motor Vehicles	5,636	(5,556)	80	5,636	(5,536)	100
Textbooks	23,496	(21,167)	2,329	23,260	(20,908)	2,352
Leased Assets	87,176	(76,360)	10,816	121,785	(76,095)	45,690
Library Resources	192,070	(155,750)	36,320	191,218	(150,818)	40,400
Balance at 31 December 2023	1,738,230	(1,341,215)	397,015	1,750,425	(1,256,451)	493,974

10. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	92,125	50,000	56,789
Accruals	7,259	7,000	7,047
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	188,666	170,000	234,569
Employee Entitlements - Leave Accrual	37,013	30,000	33,681
	<u>325,063</u>	<u>257,000</u>	<u>332,086</u>

Payables for Exchange Transactions	325,063	257,000	332,086
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	<u>325,063</u>	<u>257,000</u>	<u>332,086</u>
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The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	11,894	5,000	5,842
	<u>11,894</u>	<u>5,000</u>	<u>5,842</u>

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	219,664	219,664	195,110
Increase to the Provision During the Year	58,501	50,000	94,976
Use of the Provision During the Year	(48,265)	(50,000)	(70,422)
Provision at the End of the Year	<u>229,900</u>	<u>219,664</u>	<u>219,664</u>
Cyclical Maintenance - Current	41,338	40,000	21,600
Cyclical Maintenance - Non current	188,562	180,000	198,064
	<u>229,900</u>	<u>220,000</u>	<u>219,664</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	9,788	10,000	13,039
Later than One Year and no Later than Five Years	16,319	20,000	37,027
	<u>26,107</u>	<u>30,000</u>	<u>50,066</u>
Represented by			
Finance lease liability - Current	9,788	10,000	13,039
Finance lease liability - Non current	16,319	20,000	37,027
	<u>26,107</u>	<u>30,000</u>	<u>50,066</u>

14. 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 School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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'.

15. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,390	2,540
<i>Leadership Team</i>		
Remuneration	290,394	275,948
Full-time equivalent members	2	2
Total key management personnel remuneration	293,784	278,488

There are 7 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
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	2023 FTE Number	2022 FTE Number
100-110	5.00	5.00
110-120	3.00	1.00
120-130	1.00	0.00
150-160	1.00	1.00
	10.00	7.00

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

16. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$24,085	-
Number of People	1	-

17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements

18. Commitments

(a) Capital Commitments

There are no capital commitments at year end (31 December 2022: Nil)

(b) Operating Commitments

There are no operating commitments at year end (31 December 2022: Nil)

19. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	269,968	200,000	352,816
Receivables	205,100	170,000	247,755
Total financial assets measured at amortised cost	<u>475,068</u>	<u>370,000</u>	<u>600,571</u>

Financial liabilities measured at amortised cost

Payables	325,066	257,000	332,086
Finance Leases	26,107	30,000	50,066
Total financial liabilities measured at amortised cost	<u>351,173</u>	<u>287,000</u>	<u>382,152</u>

20. Events After Balance Date

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

21. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAIKURA RUDOLF STEINER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Taikura Rudolf Steiner School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the school on pages 2 to 16, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 24 May 2024. 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 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 arise from section 134 of the Education and Training Act 2020.

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 school 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 21 to 48, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

David Fraser

**David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand**



Taikura Rudolf Steiner School & Kindergartens 2023 Analysis of Variance

Introduction			
<p>Prior to 2023 the three previous years had been significantly impacted by the pandemic and these impacts were felt strongly within schools with disruptions to learning programmes and the management of illness as well as vaccination mandates. At the start of 2023 we were looking forward to year without disruptions. Unfortunately, only a few weeks into the first term we were significantly impacted by cyclone Gabriel. At Taikura we sustained damage to our site and buildings and the school was closed for a week. Due to the vast geographical spread of our community, we had many staff and students who continued to face challenges in travelling to and from school, some of which continued for much of the year.</p> <p>From Term 2 of 2023 we were faced with ongoing industrial action by both NZEI and PPTA and being an Area School this impacted us significantly. At Taikura we had had a deeply imbedded practice of weekly collective Special Character PLD amongst staff however in response to the industrial action and the changing voice of staff - Management immediately reviewed our process and reduced our meeting times while we reviewed our special character expectations. The reduction in meeting times from Term 2 along with the adjustments which were needed to learning and assessment programmes and property as a result of the cyclone, significantly impacted our planned annual goal work for 2023.</p> <p>While 2023 provided many external challengers which limited our capacity to complete all of our annual goals a significant positive outcome was the close working together and commitment of our teaching and support staff across our school and kindergartens. Our staff consistently prioritised and provided rich learning experiences for our students throughout the year, both on and offsite, inside and outside the classroom and we were well supported in this by our committed parent community.</p>			
Strategic Goal			
<p style="text-align: center;">Curriculum</p> <p style="text-align: center;"><i>To have a responsive and inclusive special character curriculum that meets the needs of all ākonga through increasing kaiako knowledge, capacity and capability.</i></p>			
Annual Goal/Target:			
<p style="text-align: center;">(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p> <p style="text-align: center;">Faculty curriculum documents are reviewed, and development undertaken.</p>			
Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Kindergarten curriculum – ensure continuity between both centres – revisit expectations to ensure consistency. Formal review process developed and confirmed. Revisit Level 1 NZC requirement.	No development happened in this space in 2023 for our kindergartens.	Our kindergarten staff were not at full capacity in 2023. Our Senior teacher was on maternity leave for Term 1 and then in Terms 2 and 3 they were needed to cover the extended leave of one of our Head Teachers.	This area will continue to be a focus in 2024.

Collectively review the Lower School Taikura Steiner Waldorf Curriculum document. Localising to Aotearoa 2023.	<p>Main Lesson Schedule Review developed and lessons for review, prioritised.</p> <ul style="list-style-type: none"> - Method to be used for the lesson reviews developed. <p>Within school Kahui Ako Leader appointed to lead this mahi.</p> <p>Waldorf Main Lesson Curriculum recommendations per year level – time audited. Areas for rationalisation and change identified.</p> <p>Tension point between our strongly content driven curriculum and the need for focus on the development of skill capacity identified</p> <p>Guiding Planning Statement - for teacher use when planning completed. This artifact highlights important considerations when planning a Main Lesson. The considerations directly and succinctly reference Rudolf Steiner and respond to how planning can be completed through Imagination, Inspiration and Intuition.</p>	<p>Considerable collaboration and research have been completed – along with complete reviews of some Main Lessons.</p> <p>Final documentation for reviewed lessons not completed due to the possibility of adaptations at a National Level of our official documents.</p> <p>It is currently being proposed that the two separate documents He Reo Paawai and the SEANZ Curriculum be merged into one document.</p> <p>Work has identified the need for conscious critique of content re gender/colonial bias within traditional Main Lesson Guidelines.</p>	<p>Complete Main Lesson Review for Class Levels identified in the 2024 plan. (confirm Term 1 2024)</p> <p>Understand fully the implications of the Curriculum Refresh/ Te Mātaiaho roll out and ensure this, and the development of our planned skills matrix align.</p> <p>Establish our formatting and storage once document adjustments at a National Level are confirmed.</p> <p>Trial adjusted Main Lessons in 2024.</p>
Develop draft document of national Steiner Waldorf High School Curriculum.	A draft Steiner Waldorf High School Curriculum document was developed. This first stage included the overarching developmental themes for each year level, the pedagogical aims and our key capacities for each year level. A glossary of Special Character terms has also been started. This initial document was shared with all High School teachers in Term 3 of 2023 for consultation.		The plan for 2024 is for subject specific statements to be developed within High School cluster groups as part of our termly across school zoom hui in the first half of the year and then next steps will be determined.

Annual Goal/Target:

(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)

Student opportunities for enhancing learning will be improved through mixed class groupings in our kindergartens and schools within our Steiner Waldorf curriculum.

Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Buddy reading opportunities were explored.	<p>Class 3 and 5 met for buddy reading weekly.</p> <p>Extensive investigation carried out around possible opportunities in the Lower School and High School including looking at models at other local kura.</p>		<p>Buddy reading started in Term 4 which was considered too late, but it was seen as positive, and the intention is for it to be continued in 2024. A recommendation was also made that this should be timetabled.</p> <p>Significant review and restructure needed of our timetable to accommodate across school activities effectively. Given our financial situation and the impact on staffing changes and redeployments this was not prioritised in the 2024 timetable.</p>
Explore opportunities for musical and cultural opportunities within and across classes.	<p>Class 1 and 2 sung together and rehearsed.</p> <p>Students from across the school participated and joined to perform the Mikado in June of 2023.</p>		Still room for more opportunities and growth in this area. Kapahaka to continue to be timetabled and a priority.

	More students involved in Lower School Orchestra in 2023. Weekly Lower School kapahaka involving Classes 5, 6 and 7 and Class 9 students joined throughout the year also.		
PALs lunchtime activities.	<p>PALS successfully implemented during the year. The initiating and supporting staff member of the PALs mahi - left Taikura at the end of Term 3. The incumbent teacher supported the students to continue with this programme.</p> <p>The programme was popular among the junior classes with high uptake. On the days when PALs activities were running – teacher observation and anecdotal reflection would suggest less playground conflicts/incidents to unpack - this directly impacting speed at which students could re-enter learning tasks post lunchtime.</p>	<p>Winter Chess didn't happen primarily due to staffing constraints. Community was approached – to assist but we were unable to action this initiative.</p> <p>The decrease in settling time for students post lunchtime due to organised activity was positive – consideration re how to capitalise on this.</p>	<p>PALS – as will continue to run for parts of 2024.</p> <p>Try again to initiate Winter activities and activities alternative to sporting to capture a wider range of students.</p> <p>For 2024 trial lunch bell being rung at 1.15 - reduce free time while supporting students to have 5 minutes to prepare for class starting.</p>
Timing of Lower School Assemblies reviewed.	Extensive discussion had at Lower School faculty meetings around suggestion to move assemblies from Monday morning to Monday afternoon. Various timetables and alternatives created.	The struggle to meet the developmental needs of the Class 1 child simultaneously with that of the Class 7 child, also working within the constraints of the specialist lesson timetable proved too challenging. Remaining with a status quo compromise for now.	<p>Decision made to continue with Lower School assemblies in the morning for 2024 due to classes being more settled and better held.</p> <p>Continue to strengthen Class 7 students' capacity to plan and run the Lower School Assemblies. Have student-initiated events working to make the assembly interactive build leadership profile of Class 7 in this mixed cohort activity.</p>
Investigate possibility of kindergarten groups visiting each other's centres during a holiday week with the possibility of taking turns to visit each kindergarten.	The possibility was discussed both within each kindergarten and at our Kindergarten Management level.		The decision was made not to move forward with this option due to the young age of some of our kindergarten children and the need for them to experience consistency in their kindergarten experience, especially during the holiday time when rhythms are already slightly different due to the reduced numbers of children attending.
<p>Trial vertical Sponsor groups in the High School during 2023.</p> <p>Kindergarten groups will visit each other 1x during a holiday week. Take turns which kindergarten visits</p>	In an effort to establish stronger connections across classes in our high school vertical sponsor groups were implemented for 2023. These groups aligned to our saint groups which we use for festivals.		There was mixed feedback in our review of vertical sponsor groups. Positive interactions between classes happened in some groups with teacher guidance while in others, students remained within their class groups and were reluctant to change. The veridical groupings had also caused issues in regard to class based communication. The proposal for 2024 is to return to class sponsor groups but to implement a regular programme of activities for students completed in vertical groups EG singing competition to build on the positives observed in 2023.

Strategic Goal

Communication			
To develop communication which is consistent, and adds value to our special character, learning relationships and individual understanding.			
Annual Goal/Target:			
(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)			
Develop Assessment policy and procedure which articulates our approach and rationality based on our special character. Share drafted special character and communication strategy/procedure documents with staff, governance and our community.			
Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Current assessment policy and procedure documents reviewed.	Additions drafted for our current policy document to better reflect both our special character.		Updated policy documents to be ratified in 2024 before checking that no new policy documents need to be developed.
Special Character and Communication draft procedure documents to be shared.	This work did not occur in 2023 due to time constraints with our governance sub committees.		This will continue to be a priority in our 2024 Implementation plan.
Annual Goal/Target:			
(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)			
Develop an annual parent education plan which bridges life for our students between home our kindergarten and school.			
Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Analyse data around interviews and catch-ups with parents.	This information was collated and fed back to the group; it was discussed, and ideas were brainstormed.	From the data collected it has become evident that positive feedback is rare outside of formal reporting; some families with well behaved, conscientious children have had little feedback from the school over the year. We have concluded that the strategy needs to be tweaked to focus on incidental, positive feedback to both parents throughout the year with the intention that this builds greater positive affect with the school and parents become more engaged with the educational opportunities already provided. It has also been suggested that we more consistently (some teachers already do this) front-load information pertaining to developmental expectations and the impulse of each year that shows how the curriculum meets the needs of the students at each age and stage. There is a great deal of research to show that the greater parental involvement with their children’s school, the greater their wellbeing and academic success.	
Collect data around other forms of communication with parents as to impact on students.	Completed		
Look at the data and analyse it and create a strategy.	Strategy ideas discussed and developed.		
Annual Goal/Target:			
(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)			
Develop kaiako knowledge of formative assessment within the context of our special character and in alignment with our Kahui Ako.			
Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Parents of classes taking PATs are informed of the value of	Announcement and description in grapevine. Detailed information in class meetings. Parents invited to discuss in depth their concerns with Sandra Jordan. the assessment.		Parent in classes 5-6 were grateful to hear and to have the opportunity to ask questions regarding the standardised assessments at Taikura. Some parents sought an interview to clarify their child's individual results. Students in these years were not given individual results. Teachers were encouraged to review key questions which could benefit students who were targeted. Going forward there could be a discussion amongst the teachers about the pros and cons of giving individual feedback to students at this age, for these particular tests.

Middle school survey (core questions from Community of Learning Formative Assessment survey) Teachers know how to access the data.	Survey completed.		Survey showed a lack of clarity in giving peer feedback. It is possible that teachers are not well versed in creating schemes that would clarify the process and content of the feedback. Teacher feedback at our school was rated lower than the national average for Steiner Schools. Class 8-9 teachers were briefly shown the advantage of giving feedback in time, but there was no further training for personnel. General principles were briefly given (2 x 10 minutes PLD sessions) during term three and an expectation was set that individual teachers would take the opportunity to develop further in this area.
Classes 5 to 10 students are offered feedback on the PATs if they request it.	Classes 7- 9 were offered feedback albeit the timing was not optimal.		No teachers involved directly with those students gave the feedback. However, students who seek the feedback were enthusiastic and pleased with the opportunity given.
Align Kahui Ako student achievement target: Class 6 will have a special focus on feedback, teacher and WST will work collaboratively to improve the vocabulary and expectations around peer feedback.	This did not happen. Class 6 teacher resigned at the time and the reliever had no space for this to develop.		
Exploration of research based effective formative practices so that all teachers aware of best practice.	Introduction to Taikura Formative Assessment google drive. COL curated research papers for teachers to access when they need clarification to improve their practices.	Minimal PLD sessions during term 3 available.	Appointment of Within School Leader – Formative Assessment to support this work in 2024.

Strategic Goal			
He Reo Ora			
<i>To improve outcomes of all ākonga by weaving into the everyday life of Taikura Rudolf Steiner, the five key focus areas of the He Reo Ora Language Strategy by 2025.</i>			
Actions What did we do?	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Define what confident, correctly and often looks like so all have shared understanding.	Greetings Resent to all staff. Termly phrases instigated		Continued priority in 2024 Annual Implementation plan.
Identify gaps in the implementation of He Reo Puāwai and develop a plan to address these.	A spreadsheet developed that captures what is being covered from all teachers collectively from He Reo Puāwai at each level.		He Reo Puāwai is being refreshed nationally in 2024 and integrated into national Steiner Waldorf curriculum

	A hui held to refresh He reo Puāwai for all staff.		document which is under development and three of our staff are directly involved in this mahi.
Share tikanga expectations with our community.	A review of where these are shared was undertaken.		Continued priority in 2024 Annual Implementation plan
Ratify written language expectations as part of communication strategy/procedure document. Define what our expectations are in regard to embedding into our administrative structures and develop an implementation plan.	Māori language keyboard setting for students and staff shared. List of phrases developed – written/oral		Continued priority in 2024 Annual Implementation plan
Review/plan /consult on how environment should reflect and celebrate te ao Māori.	Discussion had around how to utilise the new whare and the design features within it.		Continued priority in 2024 Annual Implementation plan. Intention in 2024 to start our termly school tours for new or interested students and families at our whare.
Review/plan how school festivals and activities ensure Te ao Māori is evident. Consult on plan and share with our community.	Discussion started around what are the soul forces of the festivals and how do we implement in Te Ao and Te Reo Māori?		Continued priority in 2024 Annual Implementation plan. Continue to complete one significant Festival per year within the context of Aotearoa New Zealand and Te Ao Maori. 2024 – Spring Festival. Adjust Festival to reflect review, and our community.

Other 2023 Key Improvement Strategies to Achieve Strategic Vision			
Property	Short Report	Finance	Short Report
Completion of lift and music room spaces. Open the whare. Develop whare gardens. continue with concept drawings of single kindergarten. HS playground spend – Fete funds. Plan around next area for development – class 1? Level 2 TH toilet redesign. Return glass panes to Level 2 – lighten up space.	The lift and reconfiguration of the music spaces in EA were completed and our new whare Te Manukura was opened during Term 1 of 2023. Unfortunately, the cyclone caused damage to our Class 1 building, and it had to be decommissioned and planning was undertaken to have this demolished over the summer break. The new green space has been a wonderful addition to our school site. The process with this building put other projects on hold however in 2024 work is being undertaken on Level 2 toilet redesign in TH and replacement options for Class 1. High School playground options were explored and consulted on in 2023 and instillation will happen in 2024. Concept drawings were completed for a potential combined kindergarten and resource consent is being sought as the next step in the process.	Establish financial situation in the middle of 2023, possible adjustment of staffing needed if numbers have not improved from 2022.	Our financial situation was closely monitored in 2023. By the middle of the year, it was clear that with our reduced roll and no significant improvement in the amount of Special Character donations coming in that further reductions in staffing were needed for the 2024 year. Our situation was clearly communicated to our governors and staff and actions were taken in the second half of the year to reduce numbers.
Personnel	Short Report	Student Management	Short Report

<p>Review of administration areas of responsibility to ensure we have the most effective structure in place, clarity around roles and responsibilities and update position descriptions as required.</p> <p>Review financial situation in the middle of the year. Update staff and if a CAPNA required undertake the process earlier rather than later.</p>	<p>Due to our financial challengers in 2023 with a declining roll we undertook a restructure within our administration team. The result was that we discontinued our school receptionist position at the end of Term 3 and the associated responsibilities have been redistributed amongst our remaining admin team.</p> <p>Our financial situation remained challenging in 2023. We had two Lower School Class Teachers resign in the first half of the year but due to our financial constraints we clearly communicated to our staff at the start of Term 3 that we were not in a position to replace these positions externally for 2024 and that we would need to ask staff to redeploy. We had one of our High School teachers and one of our across school specialists who offered to redeploy, and planning was undertaken around the most effective way to manage this for both the teachers and the lower school classes. In the end the High School staff member resigned at the end of the year so we were able to employ a specialist lower school class teacher and the other redeployed position was actioned for 2024.</p>	<p>PB4L implementation</p> <p>Rules review completed</p> <p>Alignment with KAMAR incidents</p> <p>Communication with ākonga and parents</p> <p>Display values images</p> <p>Begin to use data</p> <p>Ākonga Development procedures</p> <p>Artifacts and processes alignment</p> <p>Cell phone infringements</p> <p>Dress code infringements</p> <p>Attendance issues</p> <p>Withdraw room? Develop teacher capacity for relationship building.</p>	<p>Our implementation of PB4L School wide has continued and significant focus for 2023 was on improving alignment of our relevant documentation. Considerable progress has been made in regard to student management with the development of procedures and recording on KAMAR.</p> <p>Due to the financial challengers and our reductions in staffing no further development happened in regards to a withdrawal room but this may be something we revisit in the future if finances allow.</p> <p>In 2024 our PB4L journey continues with us signing up to a Restorative Practice programme. We will also be opening up our KAMAR portal parents and students for greater communication and transparency and continuing to review and refine our procedure documents in this area.</p>
Sustainability	Short Report	Health and Safety	Short Report
<p>To continue to develop our Carbon Zero intentions.</p> <p>To continue to explore sustainability opportunities which align with our special character curriculum developmental stages.</p>	<p>The School Board made the decision in 2023 to put the Carbon Zero intentions on hold. This decision was made because the carbon calculator that we had used initially was no longer available. We were made aware that the MoE had a calculator that they were using for state schools but requests for us to use also were denied. Given the lack of a carbon calculator and that we had such a tight budget it was decided to put our intentions on hold.</p> <p>Sustainability opportunities continue to be explored but are limited as the school as no financial resourcing currently for this area.</p>	<p>Continue to develop our documentation for school-based activities.</p> <p>To complete an update of our Emergency Response document – including crisis communication procedures.</p>	<p>Documentation for school-based activities continues to be developed and implemented with recent additions including parameters around the Class 12 cushion concert.</p> <p>Our Emergency Response document was updated and an outcome from reviewing our crisis communication procedures was that a school and kindergarten wide intercom system have been investigated and quotes gathered. A school wide system would enable simplified communication in the case of a crisis, particularly a lockdown with one message being sent to all locations at the same time. Funding options for this system continue to be explored.</p>

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2023

During the year the school received \$5,271.78 in Kiwisport funding. These funds were used to increase student participation in organised sport by employing a sports co-ordinator who's responsibilities are to provide a variety of sports for students and to motivate participation in sport.

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Markus Dipper	Presiding Member	Elected	31-May-25
Pippa Caccioppoli	Principal ex Officio		
Rachel de Lacy	Parent Representative	Elected	31-May-25
Tineka Fergusson	Parent Representative	Elected	31-May-25
Claire Porter	Parent Representative	Elected	31-May-25
Aimee Hawke	Proprietor Representative	Nominated	31-May-25
Sue Simpson	Proprietor Representative	Nominated	31-May-25
Gee Reisima	Staff Representative	Elected	31-May-25

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • Providing a healthy working environment – a clean workplace with reasonable temperatures, good ventilation, suitable lighting, well maintained equipment. • Security – cameras and speakers onsite. Responsive, and easily contactable security company. • Staff swipes and alarm codes. • Staff parking provided. • Well-appointed staffrooms with tea, coffee, fridges & cooking facilities provided • Induction programme with follow up meetings. • Annual appraisal/PGC meetings. • Property manager who attends to all repairs and maintenance. • Governance Health & Safety committee who meet regularly and operate a school-wide dashboard to which items of concern can be added by any and all staff.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role is taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude •

	<p>recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</p> <ul style="list-style-type: none"> • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Using inclusive language in vacancy advertisements.</p> <ul style="list-style-type: none"> • Assessing relevant skills and competencies • Using templates and standardised interview questions
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • He Reo Ora – school-wide Te Reo me ōna Tikanga Strategy • Interview questions around the use and understanding of te reo and tikanga are standard practise • Applicants openness to PLD in line with our He Reo Ora strategy is questioned and considered • We employ a full-time te reo kaiako who holds a te ao Māori MU • te reo is a compulsory subject for years 1 to 12 in our kura • Waiata Mai – weekly lunchtime singing for staff, students and whānau/community • Tu Mai Taikura, a group created to support whānau aspirations for Māori outcomes within our Taikura community, meet regularly • We recently completed a new classroom build – our where 'Te Manukura' - a dedicated teaching space for te reo Māori as well as hosting hui, pōwhiri, whakatau, waiata mai and tu mai taikura hui
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Professional Development opportunities • Appraisal and PGC meetings which include individual goal setting • Opportunities for peer review, peer conversations and peer encouragement • We provide a culture of support at times of sickness or leave • Accommodating of both long and short term individual health needs • EAP services are provided and we employ a school counsellor who is available to both staff and students

	<ul style="list-style-type: none"> • Understanding and mindful of all staff with young children
How are you recognising the employment requirements of women?	Encouraging of flexible working conditions including part-time options and parental leave extensions
How are you recognising the employment requirements of persons with disabilities?	Encouraging of flexible working conditions Actively working on creating an accessible workplace for both staff and student

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		NO
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	



Taikura Rudolf Steiner School

Giving Effect to Te Tiriti o Waitangi

2023

At Taikura Our curriculum and kaupapa acknowledges te Tiriti o Waitangi and the bi-cultural foundations of Aotearoa New Zealand. All ākonga at Taikura have the opportunity as provided/stated/described in the community constructed He Reo Ora Strategy and the contributing curriculum document He Reo Puāwai. Rudolf Steiner wanted kaiako to work with the ākonga in front of them and for teaching to reflect the time, the place and the land of their incarnation. In this way te ao Māori is intrinsically linked to the kaupapa of our kura. Ours is a way of educating ākonga that makes room for each cultural heritage to arrive within the space of the curriculum. In turn, the individual ākonga - and what they bring - co-creates the hands-on, day-to-day curriculum. In a Steiner School, while diverse in heritage the impulses of te ao Māori and anthroposophy have a synchronicity and each aligns well with the other. Rather than being an 'added-extra' or a 'nice-to-have' te reo me ona tikanga is vital to our place as a contemporary Steiner School in Aotearoa.

In our Memorandum of Understanding between The Taikura Rudolf Steiner School Board and the proprietor Rudolf Steiner School Hastings Trust the agreed intentions are that both governance groups have a commitment to ensuring te ao Māori is woven into the fabric of Taikura.

As a result of consultation with our Māori Whānau and the development of our He Reo Ora strategy we have the following embedded at Taikura:

- Karakia are said at the start and end of each day and before the sharing of kai.
- A powhiri is held at the start of each year to welcome new student, whānau and staff.
- Mihi whakatau are held during the year to welcome new whānau, staff and guests
- Lower School kapa haka - ALL students in Classes 5, 6 and 7 are involved and participate.
- Regular kapa haka at our High School assemblies – All students involved and participate.
- Tikanga Māori and te reo Māori lessons – weekly compulsory lessons for all students in our kindergarten and in Classes 1-10 (Year 1-11).

- Te reo Māori is actively integrated into daily school life through signage, routine use, and communication, fostering a more inclusive and culturally diverse learning environment.
- Annual noho marae incorporated into the curriculum in both the Lower School and High School.
- Staff teach from the Steiner Waldorf national He Reo Puāwai curriculum document.

The implementation of our He Reo Ora strategy is one of our current strategic goals 2023-2025.



He Reo Ora

Te Reo me ōna Tikanga Strategy for Taikura Rudolf Steiner School

Tōku reo tōku ohoo, tōku reo tōku māpihi maurea.

*My language is my awakening,
my language is the window to my soul.*

Ngā Mihi

The development of this strategy work owes much to the people and initiatives that have inspired it.

Firstly, to those who have carried te reo me ōna tikanga (Māori language and cultural practices) in the school in the past, especially Val Maioha, John Robin, Fred Bart and Hawea Tomoana.

The strategy initiative also owes thanks to the initial inspiration of the talk by Dr Huia Tomlins-Jahnke at Taikura in 2016, which provided the impetus for this work.

This project could not have come this far without the ongoing support of Tū Mai Taikura, the management team, the Board of Trustees, and the Proprietors' Trust.

Many people have offered advice and support along the way. Every word has been appreciated, and in particular we would like to acknowledge Dr Huia Tomlins-Jahnke, Erina Bryant-Toi, Carmel Spencer, Pippa Caccioppoli, Kelly Sutton, Chris Graham, Dr Vicki Carpenter, Tawehi Munro (MOE Hawke's Bay strategic advisor Māori), Robyn Yudana, and Maraea Teepa. We would also like to thank Rosa May Rutherford for her collaboration with Te Kaahurangi on the beautiful strategy image.

Ngā mihi maioha ki a koutou,

Troy Gardiner, Te Kaahurangi Maioha, and Kura Rutherford.

The strategy, *He Reo Ora*, grew out of an initiative by members of Tū Mai Taikura at Taikura Rudolf Steiner School. This strategy serves as a long-term vision for the development and cultivation of te reo me ōna tikanga (language and cultural practices) at Taikura Rudolf Steiner School.

In 2016, Tū Mai Taikura undertook a survey of parents, students and staff at Taikura to gauge the needs and aspirations of the school community in relation to te reo me ōna tikanga. The results of this survey were presented to the School Principal, and then to the Board of Trustees and Proprietors' Trust at the end of 2016.

In consultation with the management group, the *He Reo Ora* Strategy was then developed by a focus group from Tū Mai Taikura and the management team, using the results of the survey and further consultation with the school community.

The strategy documentation is made up of two separate documents: *He Reo Ora Strategy – Taikura Rudolf Steiner School*, the outline of the strategy; and the planning document *He Reo Ora Action Plan – Ngā Mahi*. This documentation will sit within the administrative structures of the school, relating directly to both the Culture goal of the school's strategy, and the school's Annual Plan. However, in acknowledgement of the origins of the initiative, and the bicultural partnership of Te Tiriti o Waitangi/The Treaty of Waitangi, the *He Reo Ora Strategy* will also stand as an independent document for the five years of implementation, after which it is hoped the strategic goals will have been successfully embedded within the framework of the school.

Te Ao Māori is an integral, living, dynamic and rich element of the education at Taikura Rudolf Steiner School.

Ngā mātāpono – Guiding Principles

Maunga – Rangatiratanga

Recognising te reo as a tāonga tuku iho and the indigenous language of Aotearoa.

Awa – Wairuatanga

Recognising the spiritual significance of te reo and its connection to the environment, and acknowledging the many pathways to language acquisition.

Moana – Ako

Empowerment through learning with, and from, each other.

Waka – Kotahitanga

Unity and working together.

Marae – Whakawhanaungatanga, Manaakitanga

Providing a nurturing base where students feel pride in their cultural identity.

‘Hutia te rito o te harakeke,
Kei whea te kōmako e kō?
Kī mai ki ahau;
He aha te mea nui o te Ao?
Māku e kī atu,
he tāngata, he tāngata, he tāngata.’

If you pull out the heart of the harakeke,
where then shall the bellbird sing?
Ask thou of me;
what is the most important thing in the world
and I shall say unto you,
it is people, it is people, it is people.

Te Pae Tawhiti – Long Term Strategic Goals

That by the end of 2025, the five key focus areas of the *He Reo Ora Strategy* are woven into the everyday life of Taikura Rudolf Steiner School.

Five key focus areas of the strategic long term goal:

- **Te reo me ōna tikanga** – *Language and cultural practices*

Te reo is spoken confidently, correctly, and often in all domains of the school; *He Reo Puāwai* (the national Steiner School Māori curriculum) is embedded into everyday classroom teaching.

- **Te hāpori** – *Community*

The community is engaged in upholding te reo me ōna tikanga in the school.

- **Kaiwhakahaere** – *Administrative/communication*

The *He Reo Ora Strategy* is embedded into all administrative structures of Taikura.

- **Te taiao** – *Physical environment*

The physical school environment reflects and celebrates te ao Māori.

- **Hui ahurei-a-kura** – *School festivals and activities.*

Te ao Māori is evident in all school festivals; consideration is given to te ao Māori when planning all school activities.

Ngā Tūpuna - Influences and Context

This strategy development has been strongly influenced by the work of the Ministry of Education, the Te Kotahitanga project, Te Reo Tuatahi, and the work of the national te reo Māori advocates who presented at the Ngāti Kahungunu Language Symposium 2017. All of this remarkable work has allowed us to create a strategy that belongs uniquely to our school, but that draws from the wealth of ideas offered in nationwide initiatives.

Implementing a te reo Māori strategy into a school with European-based education pedagogy has its own set of challenges. It has been the intention of all involved to be mindful of the sociopolitical dimensions at play in implementing this strategy within a Steiner school, and to carry the initiative with the respect and reflection that such a process asks – to this we owe a lot to the work of the education theorist Paulo Freire, and also the work of Dr Mason Durie, Mere Berryman, Max Harris, Alex Hotere-Barnes, the writers on e-Tangata, Steiner Education Aotearoa New Zealand, and the many other resources we have referred to along the way.

This strategy acknowledges the diverse, multicultural nature of our school community. The overarching hope is that by strengthening the bicultural partnership of the school through honouring Te Tiriti o Waitangi/The Treaty of Waitangi, we create a strong foundation from which to explore the multicultural dimensions of our school life. The ideal outcome of this work will be that every student feels strengthened in their identity, their capacity to learn languages, and, that as a school we are affirmed in the value that each and every individual, and culture, offers within the greater whole.



Taikura Rudolf Steiner School

2023 Student Progress & Achievement

We are proud of the student achievement at Taikura and would like to share the following to celebrate the hard mahi of our students and teachers. Taikura strives to do our best for all of our children. At Taikura student needs are often identified through various avenues including but not limited to parental concern, teacher observation and classroom evidence and assessment (incl. annual standardised tests), staff meetings or through the BDT (behavioural development team). Increasingly, student needs are raised by whanau at the time of enrolment at Taikura, ensuring enrolling students have a well-supported transition into Taikura.

In 2023, the following supports were provided to enable students to access our curriculum:

- Alongside the New Zealand Curriculum, we continue to provide a Steiner Waldorf Special Character curriculum which is multi-disciplinary with enormous breadth. It is compulsory in nature with students at all year levels engaging in the practical, academic and cultural disciplines.
- Class groups are split for a number of subjects providing opportunities for greater student teacher ratios.
 - Investing in both a Lower School and High School SENCO
 - Investing in targeted Teacher Aides to support individuals and groups of students.

- Investing in an Extra Lesson Teacher
 - Use of the ILS – Listening program across the school
 - Speech, Art and Eurythmy therapy available to support students
- School Doctor working with ākonga, whanau and teachers to give ākonga the very best opportunities for physical, emotional and mental well-being.
 - Applying for and seeking additional funding for individual or groups of students.
- Willaim Wallace Hook fund and H3 Fund available for parents to access financial support to support students accessing the curriculum
- Reading moderation in the Lower School as well as one on one support for those not yet secure in reading.
 - Implementation and embedding of Alpha to Omega Spelling Programme Classes 2 – 7
 - Students from Classes 2 and 3 receive individualised, one-to-one phonics support weekly.
 - In our High School 67.7% of our students were on an ILP or IEP in 2023.
 - ILPs were used for the extension of students in our High School for the first time.
- The use of assistive technology is supported to encourage independence and facilitate lifelong learning in our middle and high school.
 - *Wheelers* audio library has been made available to high school students.

We really appreciate our parents' support of their children at Taikura. Schooling is a partnership and when home and school align – it creates the best opportunity for student progress and success.

Lower School Learning Steps

End of Year Results for 2023

This is the final report for 2023 against the Steiner Learning Steps which were ratified in 2013 and revised in subsequent years, by the Rudolf Steiner Waldorf Schools Federation Council. The Steps indicate where a child should be at the end of a school year.

Each child's Steiner Learning Steps levels have been reached by an overall teacher judgement (OTJ). These judgements are drawn from multiple sources of evidence and are moderated by peers and leaders. These sources of evidence include, for classes 6-7, nationally normed PAT results in Mathematics, Reading Comprehension, Reading Vocabulary and Listening. Other sources are standardized tests, student's work, and teacher's own observations. The process of arriving at a fair and valid judgment needs specific professional development which has been on-going for our teachers.

The Steiner Steps continue to be our guidance for the assessment of progress for students in Steiner Schools in Aotearoa-

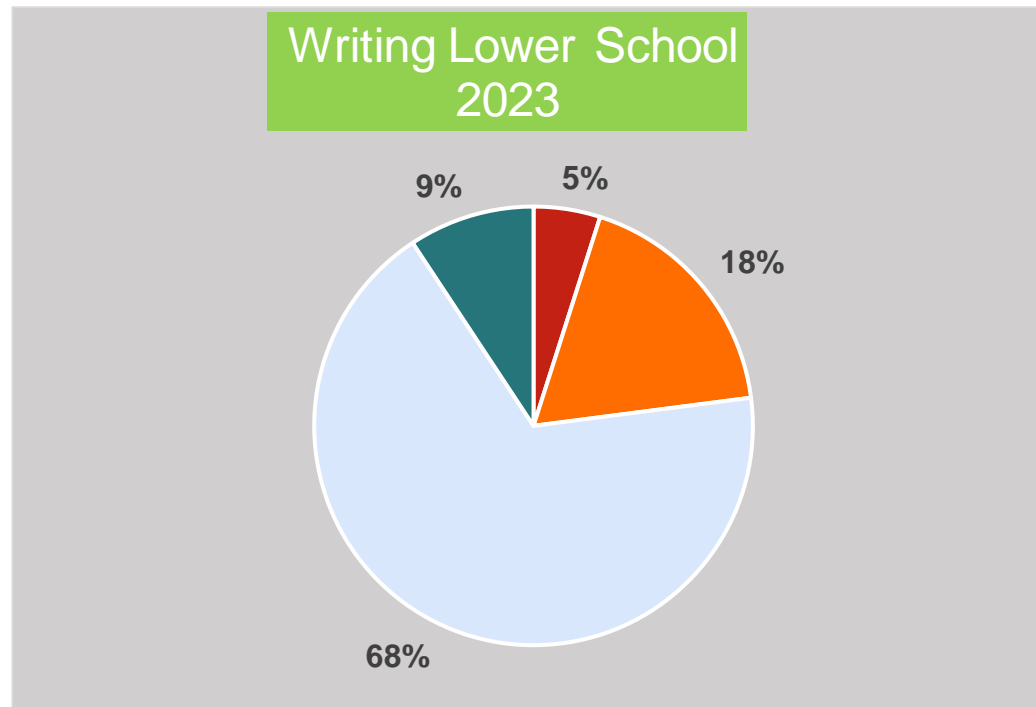
Over the last seven years procedures to improve both instruction and assessment for our ākonga have been implemented. These changes have affected improvements – some years and areas more significantly than others.

Generally, there has been sustained, albeit very small incremental improvement for both Māori and non-Māori across the three curriculum areas currently being reported against.

Growth has not been as significant as projected due to loss of instruction, due to the pandemic years of 2020 – 2022, followed by the Cyclone and then Industrial action in 2023. We suspect that the improvements implemented have not yet been fully realised.

Lower School Writing Results for December 2023

183 students assessed.



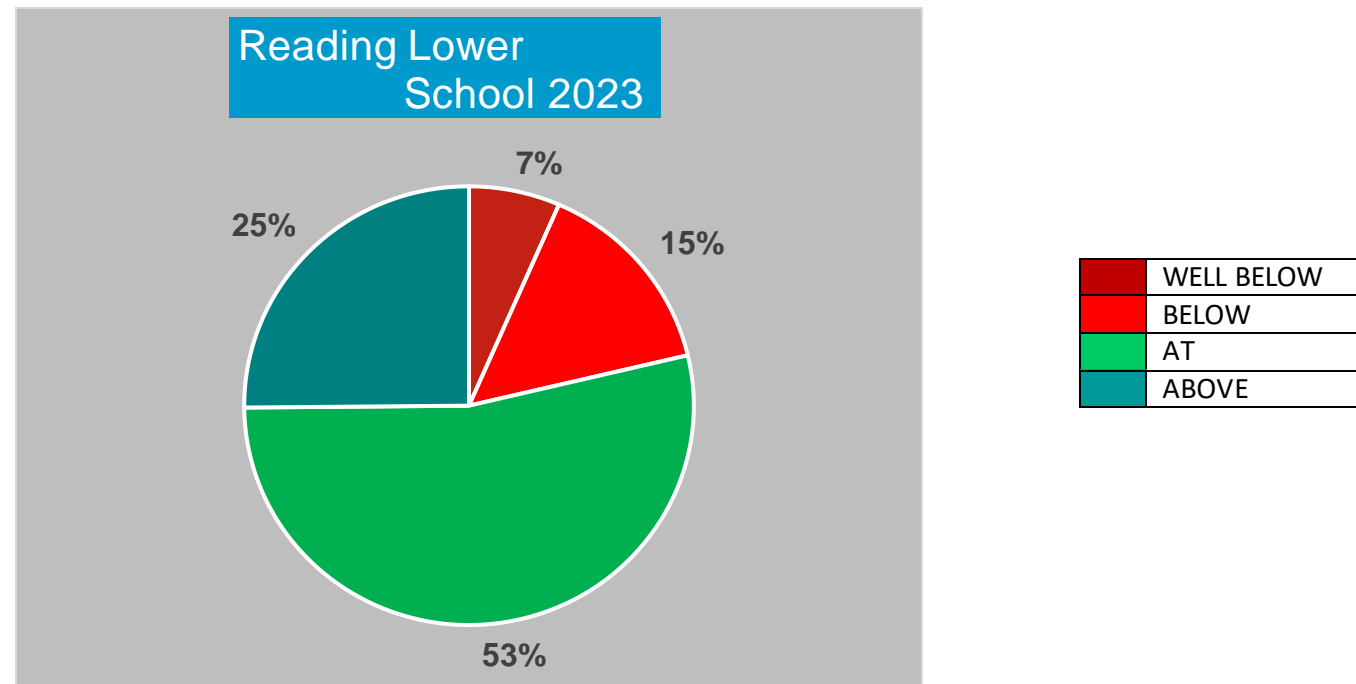
	WELL BELOW
	BELOW
	AT
	ABOVE

Analysis of whole school cohort

During 2023 there was an increase in the “at “but a decrease in the achieving above expectation when compared previous years.

Lower School Reading Results for December 2023

183 students assessed.



Analysis of results for whole school cohort in Reading

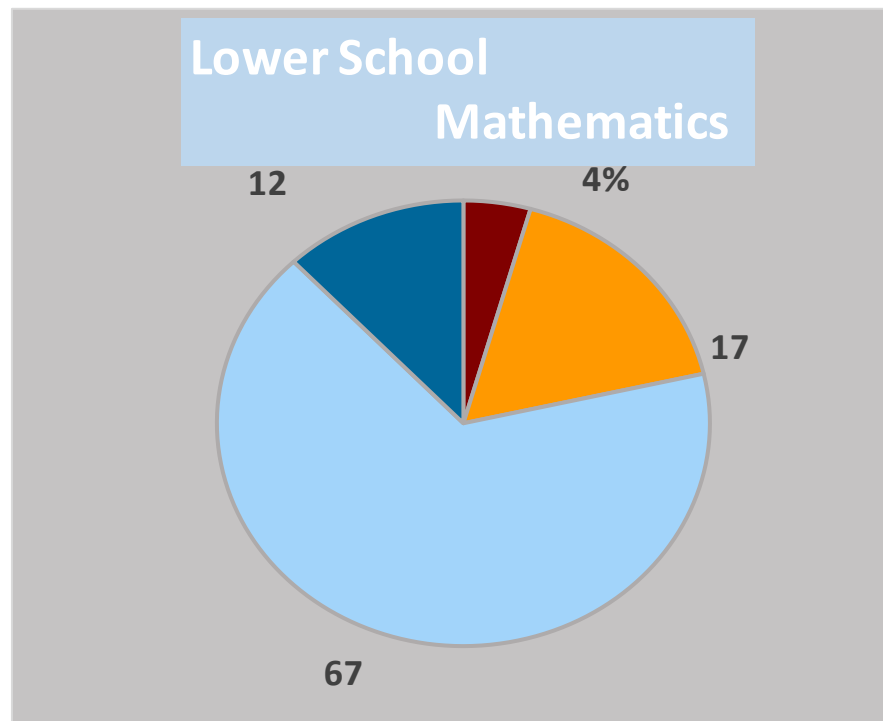
For this area of learning, we see a significant decrease of students achieving in the *"well above"* category - a drop of 10 %.

A significant change that we have experienced in the past year is the attrition of female students. Traditionally female students achieve higher than male students in Reading. This year there are 20 more males than females and 43 less students than in 2019, our reference year prior to Covid.

The impact of attrition, and absenteeism due mainly to cyclone Gabrielle, will be revisited in the below analysis when we see the different distributions among the various cohorts.

Lower School Mathematics Results for December 2023

183 students assessed.



	WELL BELOW
	BELOW
	AT
	ABOVE

Analysis

Mathematics is at a similar achievement level as in the previous year, some slight difference in the “*below*” and “*well below*” categories. There has been a significant change in the “*above*” and “*at*” categories.

Excellence in Mathematics requires deepening and strengthening thinking which needs investing time. Due to our wide curriculum and the disruptions experienced in 2023, delivery of the Mathematic strands that enhance connecting and deepening the learning was at times challenged.

The mathematics curriculum has not suffered the same decline in achievement seen in reading which possibly, is related to the fact that traditionally female’s achievement in Mathematics is lesser compared to the achievement of males.

We will analyze the female/ male achievement in Mathematics in the equity section of this report.

Results for Māori Students

Writing				
	Well below	Below	At	Above
Endo of year 2023	9%	28%	56%	7%
Number of students : 45	3	13	26	3
			63%	
Compared with the previous year’s achievement this cohort is improving. The attrition of females was not significant for this group thus we do not see a drastic movement in Writing. However, this cohort has a higher percentage of males compared with the Whole School and European cohort.				

Reading				
	Well below	Below	At	Above
End of year 2023	13%	27%	36%	24%
Number of students 45	5	12	17	11
	60%			

There is a significant decline in Reading this year.

Looking in more detail at the younger classes, Māori are overrepresented in the “*below*” category. However, our expectation is that by class 5 they will be parity in their achievement. This is the case for classes 5, 6 and 7 with 75% student achievement. To understand better, the disparity in school readiness which presents between Māori and non-Māori in the younger years – will be a focus for 2024 and 2025.

Mathematics				
	Well below	below	at	Above
End of year 2023	7%	24%	60%	9%
Number of students : 45	2	11	27	4
	69%			

This area showed a decline in student achievement and equity outcomes, but considering absenteeism due to the cyclone this was expected. Our Māori families were overall, more impacted than other families during this time.

Taikura Rudolf Steiner High School Results

New Zealand Certificate of Steiner Education 2023

The official results, announcing the pass rates in the different achievement bands were emailed to Class 12 in early December 2023. Students received their results in mid-December, and they were made available early in February this year (2024) on the SEDT website (Steiner Education Development Trust). Credit needs to go to Sanne Coulthard (High School SENCO) for the amazing effort she put into supporting ākonga to achieve this year. Again, unfortunately the year was disrupted, this time with Cyclone Gabriel, bus issues and Kaiako strikes, and this caused absences which caused lots of anxiety and worry amongst the ākonga. This year, unlike past years we were not given any break by SEDT for the disruption to school time and this really stressed ākonga and kaiako.

Below is a breakdown of this information.

2023 NZCSE Results	Level 1	Level 2	Level 3
Not Achieved	3	2	4
Achieved	5	8	0
Achieved – Highly Commended	9	2	5
Achieved - Distinction	1	3	2

Analysis of Results

Level 1

Officially 18 ākonga were enrolled to complete their Level 1 NZCSE this year. There were no catch ups from the previous year. Of the three ākonga who failed level 1, 2 failed to pass English and one failed to pass Maths. They were all only one learning objective (2 points) from passing. Two Level 1 ākonga travelled overseas for over three months but with planning were able to secure pass results for the year.

Thus, the results for this Level have been calculated at 17 ākonga.

Boys – Distinction	0	Highly Commended	1	Achieved 4	Not Achieved 2
Girls – Distinction	1	Highly Commended	8	Achieved 1	Not Achieved 1

There were 2 Māori ākonga, both boys – one passed with achieved and the other one did not achieve but is completing a catch up this year.

Level 2

Officially 15 ākonga were enrolled to complete their Level 2 NZCSE this year. Two ākonga failed to pass, one had medical problems that impacted their learning and had come to Taikura from another kura at the end of the previous year. The other failed by only one learning objective (3 pts) and is completing a catching up this year. There were no catch ups from the previous year.

One Gender diverse ākonga failed to attain a pass.

Boys – Distinction	3	Highly Commended	2	Achieved	4 Not Achieved 0
Girls – Distinction	0	Highly Commended	0	Achieved	4 Not Achieved 1

Of the 1 Māori ākonga in the class, a girl who failed level 2 by one Learning objective and is catching up this year.

Level 3

Officially 11 ākongas were enrolled to complete their Level 3 NZCSE this year. 7 ākonga gained their Level 3. Four ākonga failed: 1 had recently moved from Brazil and was English Second Language, two had medical issues that hindered their learning and one missed by 3 points and is completing this Learning objective as an adult ākonga this year.

One gender diverse ākonga failed to pass due to medical problems.

Boys – Distinction	0	Highly Commended	1	Achieved 0	Not Achieved 1
Girls – Distinction	2	Highly Commended	5	Achieved 0	Not Achieved 2

Of the 8 ākonga who achieved their Level 3 Certificate all managed to pass Level 3 UE Subjects. Of the 1 Māori ākonga in the class and she passed with highly commended.

Comparisons with Past Years' Results

Year and Level	Not achieved	Achieved	Highly Commended	Excellence	Pass Rates as Percentages
2021 Level 1	1	11	10	4	96%
2021 Level 2	2	8	6	7	91%
2021 Level 3	4	4	7	9	83%
2022 Level 1	0	10	5	2	100%
2022 Level 2	0	6	4	5	100%
2022 Level 3	1	3	4	4	92%
2023 Level 1	4	5	9	1	83.3%
2023 Level 2	2	8	2	3	86.67%
2023 Level 3	4	0	5	2	63.63%

There was a fall in attainment at all levels this year and this year there was no COVID allowance and Taikura being the only Steiner certificate school in Aotearoa which was impacted by Cyclone were not offered relief, even though it was requested. Ākonga were coming to kura with anxiety and health issues have impacted the results during this. The SENCO worked very hard to get many ākonga over the line and the ones that failed to pass at level one and two missed out by only one Learning objective and these will be caught up quickly this year. One level 3 ākonga failed by not passing their examination at the end of the year and has returned to complete their Level 3 elective points this term. Considering the impact of strikes and cyclone many ākonga managed to achieve.