

TAIKURA RUDOLF STEINER SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 231

Principal: Pippa Caccioppoli

School Address: 505 Nelson Street North, Hastings

School Postal Address: PO Box 888, Hastings

School Phone: 06 878 7363

School Email: office@taikura.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Markus Dipper	Presiding Member	Elected	31-May-25
Pippa Cacioppoli	Principal ex Officio		
Claire Porter	Parent Representative	Elected	31-May-25
Rachel de Lacey	Parent Representative	Elected	31-May-25
Clayton Gibson	Parent Representative	Elected	31-May-25
Tineka Ferguson	Parent Representative	Elected	31-May-25
Sue Simpson	Proprietor Representative		
Aimee Hawkes	Proprietor Representative		
Gee Reisima	Staff Representative	Elected	31-May-25

Accountant / Service Provider:

TAIKURA RUDOLF STEINER SCHOOL

Annual Report - For the year ended 31 December 2022

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Taikura Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

MARKUS DIPPER

Full Name of Presiding Member

Philipp Cengiz

Full Name of Principal

Markus Dipper

Signature of Presiding Member

Philipp Cengiz

Signature of Principal

25 July 2023

Date:

25 July 2023

Date:

Taikura Rudolf Steiner School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,800,147	3,582,362	3,620,849
Locally Raised Funds	3	484,889	587,006	500,956
Use of Proprietor's Land and Buildings		526,029	873,600	523,729
Interest Income		2,770	996	1,814
Other Revenue		25,153	-	21,912
Total Revenue		4,838,988	5,043,964	4,669,260
Expenses				
Locally Raised Funds	3	112,563	189,730	119,351
Learning Resources	4	3,359,037	3,314,374	3,283,215
Administration	5	394,619	330,088	312,584
Finance		510	5,004	6,706
Property	6	965,664	1,235,080	852,774
Loss on Disposal of Property, Plant and Equipment		20,126	-	-
		4,852,519	5,074,276	4,574,630
Net Surplus / (Deficit) for the year		(13,531)	(30,312)	94,631
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(13,531)	(30,312)	94,631

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		488,997	488,997	381,210
Total comprehensive revenue and expense for the year		(13,531)	(30,312)	94,631
Contributions from the Ministry of Education		37,278		
Contribution - Furniture and Equipment Grant		-	-	13,156
Equity at 31 December		512,744	458,685	488,997
Accumulated comprehensive revenue and expense		442,520	458,685	437,966
Reserves		70,224	-	51,031
Equity at 31 December		512,744	458,685	488,997

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	352,816	353,179	262,375
Accounts Receivable	8	247,755	210,000	240,605
GST Receivable		21,474	17,507	21,021
Prepayments		4,383	4,000	9,510
		626,428	584,686	533,511
Current Liabilities				
Accounts Payable	10	332,086	320,000	260,292
Revenue Received in Advance	11	5,842	6,000	7,266
Provision for Cyclical Maintenance	12	21,600	35,000	32,308
Finance Lease Liability	13	13,039	15,000	21,819
		372,567	376,000	321,685
Working Capital Surplus/(Deficit)		253,861	208,686	211,826
Non-current Assets				
Property, Plant and Equipment	9	493,974	450,000	441,016
		493,974	450,000	441,016
Non-current Liabilities				
Provision for Cyclical Maintenance	12	198,064	170,000	162,802
Finance Lease Liability	13	37,027	30,000	1,043
		235,091	200,000	163,845
Net Assets		512,744	458,686	488,997
Equity		512,744	458,685	488,997

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,209,144	1,057,362	1,078,670
Locally Raised Funds		502,785	587,006	610,947
Goods and Services Tax (net)		(453)	-	(14,347)
Payments to Employees		(833,364)	(842,736)	(831,116)
Payments to Suppliers		(665,262)	(745,196)	(676,726)
Interest Paid		(510)	(5,004)	(6,706)
Interest Received		2,770	996	1,814
Net cash from/(to) Operating Activities		215,110	52,428	162,536
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(105,310)	(56,624)	(82,281)
Net cash from/(to) Investing Activities		(105,310)	(56,624)	(82,281)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	15,000	13,153
Finance Lease Payments		(19,359)	80,000	(45,028)
Net cash from/(to) Financing Activities		(19,359)	95,000	(31,875)
Net increase/(decrease) in cash and cash equivalents		90,441	90,804	48,380
Cash and cash equivalents at the beginning of the year	7	262,375	262,375	213,995
Cash and cash equivalents at the end of the year	7	352,816	353,179	262,375

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

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

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 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:

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 Crown and managed by the Ministry of Education on behalf of the Crown. 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 which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of 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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however 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.

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, annual leave earned, by non teaching staff, to 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 student credits where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of student credits, 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 schools 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.

o) 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.

p) Budget Figures

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,076,195	1,011,138	1,046,900
Teachers' Salaries Grants	2,620,466	2,525,000	2,508,656
Other Government Grants	103,486	46,224	65,294
	<u>3,800,147</u>	<u>3,582,362</u>	<u>3,620,850</u>

The school has opted in to the donations scheme for this year. Total amount received was \$57,524.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	253,482	289,996	273,288
Fees for Extra Curricular Activities	96,104	188,770	87,058
Trading	657	-	1,239
Other Revenue	134,646	108,240	139,371
	<u>484,889</u>	<u>587,006</u>	<u>500,956</u>
Expenses			
Extra Curricular Activities Costs	106,291	189,730	113,083
Trading	137	-	1,359
International Student - Employee Benefit - Salaries	6,135	-	5,151
	<u>112,563</u>	<u>189,730</u>	<u>119,593</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>372,326</u>	<u>397,276</u>	<u>381,363</u>

Donations include a \$250,000 donation from the Rudolf Steiner School Hastings Trust, the proprietor's of the school.

There we no international students at the school.

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	129,809	146,516	129,552
Depreciation	128,587	82,740	99,313
Equipment Repairs	2,699	3,500	2,720
Library Resources	4,346	1,250	1,152
Employee Benefits - Salaries	3,069,673	3,057,068	3,021,796
Staff Development	23,923	23,300	27,919
	<u>3,359,037</u>	<u>3,314,374</u>	<u>3,282,452</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,685	6,200	7,653
Board Fees	2,540	4,120	2,835
Board Expenses	4,073	350	-
Computer and Photocopy Costs	22,427	14,000	18,483
Communication	7,402	5,996	7,028
Operating Lease	23,195	20,004	1,990
Legal Fees	315	1,000	3,262
Other	20,172	24,878	30,633
Employee Benefits - Salaries	259,813	198,540	200,760
Insurance	8,254	1,000	-
Service Providers, Contractors and Consultancy	38,743	54,000	39,940
	<u>394,619</u>	<u>330,088</u>	<u>312,584</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	110,492	99,900	98,732
Cyclical Maintenance Provision	94,976	50,000	29,348
Grounds	7,606	11,800	8,346
Heat, Light and Water	54,706	51,000	50,311
Repairs and Maintenance	39,846	35,000	26,660
Use of Land and Buildings	526,029	872,252	523,729
Security	2,382	3,000	2,281
Employee Benefits - Salaries	129,627	112,128	113,367
	<u>965,664</u>	<u>1,235,080</u>	<u>852,774</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	352,816	353,179	262,375
Cash and cash equivalents for Statement of Cash Flows	<u>352,816</u>	<u>353,179</u>	<u>262,375</u>

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	13,186	10,000	32,983
Receivables from the Ministry of Education	234,569	200,000	207,622
	<u>247,755</u>	<u>210,000</u>	<u>240,605</u>
Receivables from Exchange Transactions	13,186	10,000	32,983
Receivables from Non-Exchange Transactions	234,569	200,000	207,622
	<u>247,755</u>	<u>210,000</u>	<u>240,605</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	291,945	114,296	(9,054)		(83,727)	313,460
Information and Communication Technology	80,093	40,774			(28,895)	91,972
Motor Vehicles	118	7			(25)	100
Textbooks	2,380	464	(195)		(297)	2,352
Leased Assets	21,388	43,991	(9,683)		(10,006)	45,690
Library Resources	45,095	2,338	(1,396)		(5,637)	40,400
Balance at 31 December 2022	441,019	201,870	(20,328)	-	(128,587)	493,974

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	895,499	(582,039)	313,460	792,091	(500,146)	291,945
Information and Communication T	513,027	(421,055)	91,972	475,814	(395,721)	80,093
Motor Vehicles	5,636	(5,536)	100	5,636	(5,518)	118
Textbooks	23,260	(20,908)	2,352	23,115	(20,735)	2,380
Leased Assets	121,785	(76,095)	45,690	126,037	(104,649)	21,388
Library Resources	191,218	(150,818)	40,400	196,854	(151,759)	45,095
Balance at 31 December	1,750,425	(1,256,451)	493,974	1,619,547	(1,178,528)	441,019

10. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	56,789	60,000	25,167
Accruals	7,047	10,000	4,562
Employee Entitlements - Salaries	234,569	210,000	207,622
Employee Entitlements - Leave Accrual	33,681	40,000	22,941
	<u>332,086</u>	<u>320,000</u>	<u>260,292</u>
Payables for Exchange Transactions	332,086	320,000	260,292
	<u>332,086</u>	<u>320,000</u>	<u>260,292</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	5,842	6,000	7,266
	<u>5,842</u>	<u>6,000</u>	<u>7,266</u>

12. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	195,110	195,110	239,738
Increase to the Provision During the Year	94,976	50,000	29,348
Use of the Provision During the Year	(70,422)	(40,110)	(73,976)
Provision at the End of the Year	<u>219,664</u>	<u>205,000</u>	<u>195,110</u>
Cyclical Maintenance - Current	21,600	35,000	32,308
Cyclical Maintenance - Non current	198,064	170,000	162,802
	<u>219,664</u>	<u>205,000</u>	<u>195,110</u>

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,039	30,000	21,819
Later than One Year and no Later than Five Years	37,027	15,000	3,157
Later than Five Years			(2,114)
	<u>50,066</u>	<u>45,000</u>	<u>22,862</u>
Represented by			
Finance lease liability - Current	13,039	30,000	21,819
Finance lease liability - Non current	37,027	15,000	1,043
	<u>50,066</u>	<u>45,000</u>	<u>22,862</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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,540	2,835
<i>Leadership Team</i>		
Remuneration	275,948	265,964
Full-time equivalent members	2	2
Total key management personnel remuneration	278,488	268,799

There are 6 members of the Board excluding the Principal. The Board had held (include 6 number of meetings) full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly and quarterly respectively. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	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	2022 FTE Number	2021 FTE Number
100 - 110	5.00	1.00
110-120	1.00	1.00
150-160	1.00	1.00
	7.00	3.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

18. Commitments

(a) Capital Commitments

There are no capital commitments at year end

Capital commitments at 31 December 2021: nil

(b) Operating Commitments

There are no operating commitments at year end

Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	352,816	353,179	262,375
Receivables	247,755	210,000	240,605
Total Financial assets measured at amortised cost	600,571	563,179	502,980

Financial liabilities measured at amortised cost

Payables	332,086	320,000	260,292
Finance Leases	50,066	45,000	22,862
Total Financial Liabilities Measured at Amortised Cost	382,152	365,000	283,154

20. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions. While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawkes Bay and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. At the date of signing these financial statements, our Proprietor's have insurance assessors evaluating the damage a school building, whilst the School Board are awaiting the outcome an insurance claim for damage to shade sails. Should there be any shortfall from any insurance claims, both Proprietor and School will fund these shortfalls to their respective claims. The School Board loss of the shade sails has an expected cost of \$15,261.

21. Comparatives

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

22. Contingencies

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

23. Failure to comply with Section 137 of the Education and Training Act 2020

The Board of Trustees has breached Section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2023, the date fixed by the Minister of Education, by which Schools were required to have sent their financial statements to the Ministry of Education.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *TAIKURA RUDOLF STEINER SCHOOL* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 17 that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 25 July 2023. 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.

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

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

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

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 • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability,

	<p>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?	<ul style="list-style-type: none"> • Using inclusive language in vacancy advertisements. • 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 Māori, – The employment requirements of Māori, and – Greater involvement of Māori 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 whare ‘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 • 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?	<p>Encouraging of flexible working conditions</p> <p>Actively working on creating an accessible workplace for both staff and students</p>
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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	



**2022 Strategic Review and Analysis of Variance
for
Taikura Rudolf Steiner School & Kindergartens**

Principals' endorsement:	
School Board's endorsement:	
Submission date to Ministry of Education:	

Taikura Rudolf Steiner School and Kindergartens 2018-2022

INTRODUCTORY SECTION – Strategic Intentions

Our Mission

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

Taha Tinana: *The house I inhabit serves me well.*

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

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

Our Values

Kindness, Perseverance, Respect and Gratitude

Our Vision

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

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

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

(Rudolf Steiner, 1861-1925)

School and Kindergartens Context

Students' Learning Student Engagement

As we have embedded a more focused approach to our Annual Goals we have endeavoured to focus on strengthening our Special Character for the benefit of our students learning through deepening teachers understanding and experience of our Special Character. We have also endeavoured to have a goal which is applicable from kindergarten right through to our senior students to strengthen the experience for our students throughout their learning journey. In order to support student learning and engagement within our Special Character context teachers need to ensure that they have appropriate knowledge and understanding in order to deliver the curriculum and communicate effectively with parents. Stories are a significant feature of both our Steiner and He Reo Puawai Curriculums for all of our students and they are an integral part of our Main Lesson structures within the school. Our Special Character is focused on supporting the development of the whole child and stories contribute significantly to supporting the development of our student's soul and spiritual needs.

Over the last couple of years one of our Annual Goals has focused on the development and implementation of a five year te reo me ōna tikanga strategy for the school, our He Reo Ora Strategy. The strategy encompasses Te reo me ōna tikanga Language and principles, Kaiwhakahaere Administrative/communication, Te Taiao Physical environment and Hui taurima/aharei/taiopenga School and Kindergarten festivals and activities. Part of the strategy is the implementation of *He Reo Puawai – Te Reo Māori Curriculum* which is our supporting Māori Curriculum in Steiner schools and it provides guidelines for the introduction of elements of te ao Māori into the curriculum of each year level.

As part of the implementation of our He Reo Ora Strategy staff have undertaken two Treaty of Waitangi focused workshops and this year our focus is on reviewing our strategy document in line with our work around Tiriti o Waitangi.

School & Kindergarten Organisation and Structures

Our focus across the school and kindergarten is on consolidation and alignment with our Special Character including the content of our parent evenings and our Health and Wellbeing curriculum. Our focus is on continuing to strengthen our processes and systems across the school and kindergarten by initiating a policy and procedure subcommittee, developing a communication strategy, continuing to focus on our induction process, reviewing our Charter document in consultation with our community and developing a long term property development plan.

Strategic Section

Strategic Plan 2018-2022

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

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

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

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

Strategic Goals		Core Strategies for Achieving Goals 2018-2022
Our Curriculum	Our Waldorf curriculum inspires well-rounded lifelong learners who can successfully step into the world of their time.	<p>Provide opportunities for staff and community to co-construct a shared picture of what success and excellence mean within the context of a Steiner/Waldorf pedagogy.</p> <p>Create opportunities for students to practice leadership and take initiative.</p> <p>Increased participation with other schools in cultural and sporting co-curricular activities and interschool competitions and opportunities.</p> <p>Develop quality professional learning to ensure all teachers have a comprehensive understanding of what each student needs in response to human development as described by Steiner.</p> <p>Quality professional learning to ensure all teachers have a comprehensive understanding of what the student needs in response to human-development as described by Steiner.</p> <p>Teachers engage with national Steiner/Waldorf high school curriculum working group.</p> <p>Music will be embedded into practice, recognising its impact on the culture and life of Taikura.</p> <p>The 'Earth to plate' concept will be embedded in practice.</p> <p>Establish a working group to carry out a scoping exercise to strengthen the School's foreign language offering.</p> <p>Establish a curriculum review cycle in both the high school and the lower school that aligns with SEANZ Curriculum Development Goals and Steiner/Waldorf Kahui Ako achievement targets.</p> <p>Put in place diagnostic processes and supports to ensure students who may need support or extension across the curriculum are identified.</p> <p>Strengthen effective teaching and learning approaches for classes 8 and 9</p> <p>Embed robust self-review as a tool to consciously reflect and respond to the needs of all students.</p> <p>Develop robust self-review as a tool to consciously reflect and respond to the needs of all students.</p> <p>A working group across governance, management, teaching staff, parents and students is established to focus on needs and future of the High School.</p> <p>Scope new and strengthened approach to student behaviour management.</p> <p>Explore the best ways to deliver new-media and digital competencies within the Steiner/Waldorf pedagogy.</p> <p>Embed He Reo Puawai into the curriculum with its specific focus on Main Lesson curriculum and age and stage appropriateness in terms of relationship to Steiner/Waldorf pedagogy.</p>
Our Community	Our community works in relationship with our special	<p>Support a community-held waiata and kapa-haka initiative to work alongside school and kindergarten festivals and events.</p> <p>Parent and caregiver induction and ongoing learning programme developed.</p> <p>Provide clarity and consistency around enrolment and entry waiting-list priorities</p> <p>Explore the formation of a Parents and Families Association to work in relationship with the School and Kindergarten</p>

	character and each other to support the full potential of the child.	<p>Develop and consult on a Parents Association feasibility plan.</p> <p>Initiation of events by parents for parents</p> <p>Explore the possibility of a parent space within the main school and kindergarten campus</p> <p>Every parent meeting has a practical element of special character.</p> <p>Revisit festivals in terms of content, context and scheduling.</p> <p>On-going health hui scheduled and resourced for parents and teaching staff to collectively focus on specific themes (i.e. sex education, bullying, drugs and alcohol, anxiety and trauma). The School and Kindergarten Management, Trust and staff create understanding of the healing principles at work within the Steiner/Waldorf Curriculum and the way in which this relates to the Anthroposophical view of child development.</p>
Our Staff	Our staff know they are valued and nurtured and are consciously held to support the child in their development.	<p>Put in place formal professional development frameworks and informal personal pathway conversations for all staff.</p> <p>Strategically invest in professional learning, research and pedagogy that supports staff to be leading practitioners.</p> <p>Develop and implement an appraisal system that merges the needs of the recognised professional bodies (Education Council, College of Teachers and Federation).</p> <p>Growing capability: Recruitment and retention of highly qualified Waldorf teachers is needed, supported by strong kindergarten and school leadership and management to ensure Waldorf education is sustainable in New Zealand.</p> <p>Mentoring and succession planning are recognised and actively supported.</p>
Our Culture	Our rich cultural foundation is expanded by a strengthened relationship with te a Maori through te reo me ona tikanga.	<p>Consult on the te reo me ona tikanga Strategy so it is developed in alignment with the community and reflects community wishes.</p> <p>Implement the te reo me ona tikanga Strategy.</p> <p>Review the implementation, development and progress of the Strategy.</p> <p>Undertake annual review of progress to ensure continued quality implementation.</p> <p>Ensure our organisational structure reflects the values and intentions of the te reo me ona tikanga Strategy.</p> <p>Integrate the te reo me ona tikanga Strategy so it is a living document that is demonstrated in our daily life.</p> <p>Carry out a three-yearly review of the make-up of our community's culture and ensure our Kindergartens and School are reflecting that.</p> <p>Develop a programme for the community to engage in learning to support their continued decision to have their children educated in a Steiner/Waldorf kindergarten and school.</p> <p>Work within the kindergarten, school and community on how best to incorporate te reo me ona tikanga into the life of Taikura alongside our special character and te ao Maori.</p>
Our Organisation	Our school is supported by a robust, resilient and effective organisation.	<p>Carry out the review of School and Kindergarten Charter.</p> <p>Develop and implement a communications strategy.</p> <p>Create a sustainable management and leadership structure with clear roles and responsibilities.</p> <p>Review all systems and policies regularly, including feedback from the community and develop a culture of self-review and continual improvement.</p> <p>Audit special character and cultural indicators in areas of the curriculum, environment, administration and governance.</p> <p>Develop an environmental sustainability policy which includes procurement, buildings and ground maintenance.</p> <p>Explore new revenue streams and continue to improve financial stability.</p> <p>Support Steiner/Waldorf education throughout Aotearoa as an active part of the Steiner/Waldorf Kahui Ako and in relationship with SEANZ and Anthroposophical Society in NZ.</p> <p>Site plan development includes reference to the practical curriculum and 'outdoor classroom' concept.</p> <p>Maintain building infrastructure and school grounds to a high level, and use outdoor spaces as a context for learning throughout the curriculum.</p>

Strategic Goal	Targets:	Actions:	Indicators:	Review comments:
Our Curriculum Our Waldorf curriculum inspires well-rounded lifelong learners who can successfully step into the world of their time.	A ‘success and excellence’ statement is articulated for Taikura belonging to School, Kindergarten and Community.	Provide opportunities for staff and community to co-construct a shared picture of what success and excellence mean within the context of a Steiner/Waldorf pedagogy. Create opportunities for students to practice leadership and take initiative. Increased participation with other schools in cultural and sporting co-curricular activities and interschool competitions and opportunities.	Learning culture that has a shared picture of success and excellence between the community and the School. Parents, caregivers and School staff model commitment to life-long learning.	A survey was conducted which included our parent community, staff and governors regarding a ‘success and excellence statement’. Based on the feedback our strategic planning subcommittee developed a statement He Reo Puawai continues to be integrated and is evident in unit planning documents. Unfortunately, due to the disruptions of the pandemic time was not available for sharing amongst staff on this. New statement incorporated into 2023-2025 Strategic Plan.
	Special Character is evident and abundant in all aspects of curriculum delivery and student activity. Curriculum is consistent in its delivery, meeting the child through the lens of human development as described by Rudolf Steiner/our Special Character.	Develop quality professional learning to ensure all teachers have a comprehensive understanding of what each student needs in response to human development as described by Steiner. Quality professional learning to ensure all teachers have a comprehensive understanding of what the student needs in response to human-development as described by Steiner. Teachers engage with national Steiner/Waldorf high school curriculum working group. Music will be embedded into practice, recognising its impact on the culture and life of Taikura. The ‘Earth to plate’ concept will be embedded in practice. Establish a working group to carry out a scoping exercise to strengthen the School’s foreign language offering. Establish a curriculum review cycle in both the high school and the lower school that aligns with SEANZ Curriculum Development Goals and Steiner/Waldorf Kahui Ako achievement targets.	Quality and consistent curriculum delivery and design is experienced by students and demonstrated via planning and appraisal cycle. Teachers can articulate with some depth the pedagogy underpinning the lessons they teach and this is clearly shared with parents and caregivers.	In 2020 at the Kindergartens we have worked in our gardens to bring food to our plates - new Veggie boxes have been arranged at Taikura kindergarten and an Outdoor kitchen has been built by the parent body at Kereru kindergarten. 2020 - National review of the LS curriculum. Still no national HS curriculum document. 2020 Environmental Education: Lower School considered environmental education in relation to human development. How should this look in a Steiner School. Statements are in development to be added to the Taikura LS Curriculum. Artistic Professional Development provided for 3 staff members <ul style="list-style-type: none">Anthroposophical painting - to support age appropriate emotional processing. X2 Teachers.Deepening Waldorf Pedagogy through practical painting exercises x1. Supporting Music Teacher to attend - 3 year international Waldorf Music Training Programme. Movement and Morning Circle Course at Taruna. Time given for staff members to instruct. One staff member attended - supporting knowledge and understanding of pedagogy behind the delivery. 2019 National Teachers Conference Taikura hosted national Steiner clusters - Te Reo and Learning Support KOLISCO conference was due to happen in 2020 but postponed until 2021 - hosted at Taikura. Michael Park are looking to host a LS Teachers Intensive at the start of 2021 as part of national PLD options. Internal SC PLD in 2018 via the Kahui Ako. Brasstacks indicator that staff confidence in SC is growing as seen in the contributions of the last couple of years. Work nationally as part of NZC refresh and on the development of a national Steiner/Waldorf High School curriculum document – these continue to be areas of focus in 2023-2025 Strategic Plan.
	Students have the skills necessary to independently access all parts of the curriculum.	Put in place diagnostic processes and supports to ensure students who may need support or extension across the curriculum are identified. Strengthen effective teaching and learning approaches for classes 8 and 9 Embed robust self-review as a tool to consciously reflect and respond to the needs of all students. Develop robust self-review as a tool to consciously reflect and respond to the needs of all students. A working group across governance, management, teaching staff, parents and students is established to focus on needs and future of the High School. Scope new and strengthened approach to student behaviour management.	Formal pathway for learning support is established demonstrating responsiveness to need and ensuring each learner can achieve their personal best. Higher retention rates across classes 6 – 8. A variety of experiences and associated assessment practices are available to students to demonstrate their development and learning.	2018 Annual Goal Student engagement and behaviour outcomes improve. There are less detentions for off task behaviour. Reduced off task behaviour during lessons Smooth transitions in lessons and between classes. Improved timetabled activities that will enhance the flow of the student day. Professional knowledge – strengthen pedagogical understanding of the breath and breathing in relation to the timetable, the human being and our curriculum content. 2019 Annual Goal PB4L – Implementation of Tier One. What are the 12 senses – identification. Professional Development discussion had around where the 12 senses sit in the developmental picture, what each sense needs to be integrated and when does it flower and into what? Understand how limited integration of the senses can impact on later learning, development and sense of Ego. Understand how a disrupted integration of a sense presents in children at different ages Discussion around what activity supports or remediates a challenge in a particular sense. In 2020 at the Kindergartens ngā kaiako worked with assessments through the lenses of 4 lower senses. We have had a PD day focused on the connection of 4 lower senses to the 4 higher senses (for our ngā kaiako by Rachel Hughes). 2020 Lower School - Seminar on Senses purchased and provided for staff. Staff contributed material for Parent magazine Brass Tacks - themed around the senses in 2020 and 100 Years of Steiner education in 2019. Formal Cycles of Assessment and identification of students are in motion and working well. 2021 <i>Review the cycle is my suggestion as we haven’t done this since formalised and implemented 2016.</i> Resources to mitigate and support challenges are not always abundant. 2020 - Lower School engaged in on going Ministry Facilitation of URBS programme which is largely Tier 3 of PB4L x3 sessions over the year. Building on from work completed with the same provider in 2018 and 2019.
	New-media and digital curriculum is age and stage appropriate and responds to the needs of the 21 st century global citizen in line with our Steiner school curriculum.	Explore the best ways to deliver new-media and digital competencies within the Steiner/Waldorf pedagogy.	Work is taking place to identify best practice for teaching media and digital competencies within a Steiner/Waldorf pedagogy.	New-media and digital curriculum is agreed / finalised and added to the curriculum. Targeted PLD around the Digital Curriculum Significant Digital Technology PLD during 2019 and 2020 via Digital Circus available for all staff. Individual PLD for High School Staff on DT as well as collective work on Turnit in programme. National Development of Digital Technology Curriculum in 2019. Internal development of Taikura Digital Technology Strategic Plan - 2019 Cyber Civic PLD for Class 6 and 7 Teachers 2020.
	Authentic integrated use of the document He Reo Puawai in classrooms and Local curriculum for the KG	Embed He Reo Puawai into the curriculum with its specific focus on Main Lesson curriculum and age and stage appropriateness in terms of relationship to Steiner/Waldorf pedagogy.	Quality and consistent curriculum delivery is experienced by students and demonstrated via planning and appraisal cycle.	2018 Annual Goal Students experience a strengthening of our bicultural heritage in our school environment, relationships and curriculum. Authentic integrated use of the document He Reo Puawai in classrooms. Investigate the factors to consider in relation to extending of He Reo Puawai into the Kindergarten documentation 2019 Annual Goal Students experience a strengthening of our bicultural heritage in our school environment, relationships and curriculum through the implementation of our He Reo Ora Strategy. Investigate the factors to consider in relation to extending of He Reo Puawai into the Kindergarten documentation Produce a plan and timeframe around integration of He Reo Puawai into Early Childhood Evaluation of integration of He Reo Puawai into Lower School and High School documentation and lessons He Reo Puawai will be evident in classroom programmes and planning. All teachers to share which lesson they are targeting for integrating He Reo Puawai In 2020 at the Kindergartens we have met regularly in each holidays to nurture our kaiako’s knowledge and skill and had a PD day focused on a variety of themes - 4 lower and 4 higher senses (with Rachel Hughes), Movement and gesture/ Eurythmy at the kindergarten (with Sue Simpson), during our first holidays this year - after term 1 -

				<p>during lockdown - some ngā kaiako undertaken the Digital circus PD - to upgrade their computer skills and the use of google docs and other applications. This needs collective focus in 2021 for the LS.</p> <p>Some individual teachers have done outstanding work - however implementation is not consistent.</p> <p>Reference space has been included in school wide planning documentation. Scope here to share more resources and ideas and review effectiveness and depth of its embedding.</p> <p>2020 Kindergartens have developed a Curriculum document to combine Te Whaariki and Steiner essentials and our tikanga.</p> <p>This continues to be an area of focus in our 2023-2025 Strategic Plan.</p>
Strategic Goal	Targets:	Actions:	Indicators:	Review comments:
<p>Our Community</p> <p>Our community works in relationship with our special character and each other to support the full potential of the child.</p>	<p>Opportunities in place for parents and caregivers to grow their knowledge of te ao Maori, te reo me ona tikanga.</p>	<p>Support a community-held waiata and kapa-haka initiative to work alongside school and kindergarten festivals and events.</p>	<p>Opportunities are in place for parents and caregivers to grow their knowledge of te ao Māori, te reo me ona tikanga and Steiner/Waldorf Special Character.</p> <p>Festivals are well-attended and reflect Taikura and our place in the world both as a Steiner/Waldorf school and a kindergarten and school of Aotearoa.</p>	<p>Waiata Mai Grapevine Section Kindergarten newsletters Tu Mai Taikura Powhiri Waharoa Blessing 2019 Waiata at Festivals 2018 Annual Goal Students experience a strengthening of our bicultural heritage in our school environment, relationships and curriculum.</p>
	<p>Develop parent and caregiver induction and ongoing learning programme.</p>	<p>Parent and caregiver induction and ongoing learning programme developed. Provide clarity and consistency around enrolment and entry waiting-list priorities</p>	<p>Parents and caregivers are well inducted into Steiner/Waldorf education and supported in their ongoing learning. Families feel connected to each other and well supported in their journey as part of a Steiner/Waldorf community, and heard in their concerns or challenges with the School and Kindergartens.</p>	<p>Mihi whakatau – new students and staff Special Character Interviews and suggested readings Liaison Parent termly meetings PFA inspired to check in with new families Enrolment information available Positive feedback from ERO re parent opportunities 2019 Festival sessions for parents instigated in 2021 online and 2022 in person. A full programme of in place for 2023.</p>
	<p>Support and work in relationship PFA</p>	<p>Explore the formation of a Parents and Families Association to work in relationship with the School and Kindergarten Develop and consult on a Parents Association feasibility plan. Initiation of events by parents for parents Explore the possibility of a parent space within the main school and kindergarten campus</p>	<p>Community is actively engaged with Taikura with strong attendance at parent evenings, school and kindergarten meetings, working bees, workshops and craft meet-ups. Community is willing and active in their engagement with the School and Kindergartens. Class liaison parent network is strong and useful to the Taikura community</p>	<p>Positive feedback from ERO re parent opportunities 2019 Community sign in book established in 2019 Termly Liaison Parent meetings and handbook supportive – instigated in 2017 Parent initiative to structure group involvement at Taikura Kindergarten so parents can specialise based on their experience and skills and time allowance.</p>
	<p>Bring consistency to parents’ evenings to increase pedagogical knowledge, raise attendance and reinforce relationships with Taikura families.</p>	<p>Every parent meeting has a practical element of special character.</p>	<p>A Parent Evening curriculum plan is written, reviewed and embedded. Parents and caregivers support their class-teacher and the wider school and kindergartens by attending class meetings and parent-teacher interviews.</p>	<p>Unfortunately the pandemic and the restrictions on gatherings resulted in the majority of our annual parent evenings, festivals and community events not happening, including Tu Mai Taikura hui. Our weekly waitaia mai which normally happens at a lunchtime once a week and to which staff and community are invited to join and grow their knowledge and experience of te ao Maori, te reo me ona tikanga. In December 2021 a zoom session was held for parents/community in preparation for advent in the absence of being able to meet in person. Physical resources were shared prior with those who had registered. Observation of challenges created in building relationships with and between new whanau while having to meet physical distancing requirements. Communication with parents and deepening Special Character understanding continues to be a focus of the 2023-2025 Strategic Plan.</p>
	<p>Festivals continue to connect the community, school and kindergarten and are an authentic way of engaging the community in the special character</p>	<p>Revisit festivals in terms of content, context and scheduling.</p>	<p>Festivals are well-attended and reflect Taikura and our place in the world both as a Steiner/Waldorf school and a kindergarten and school of Aotearoa.</p>	<p>Spring Festival well attended Mid winter festival reviewed in 2017 – focus on the essence and the experience for the child. Annual Review of festivals BAU 2019 and 2020 Mid Winter Spiral walking experience for parents – this has continued and is now a part of our annual programme for parents alongside students and staff. Proposal for Mid Winter market for 2021 – this was implemented and has run successfully now for two years and is on the plan again for 2023.</p>
	<p>The Community works collaboratively to</p>	<p>On-going health hui scheduled and resourced for parents and teaching staff to collectively focus on specific themes (i.e. sex education, bullying, drugs and</p>	<p>A community that is willing and works collaboratively to</p>	<p>Review undertaken in 2019 – process disrupted due to staff injury and absence – will be followed up in 2020. Biannual hui held over the last five years as part of consultation on sex education. Special Character explanations have been added to our sexuality statement.</p>

	address health and wellbeing.	alcohol, anxiety and trauma). The School and Kindergarten Management, Trust and staff create understanding of the healing principles at work within the Steiner/Waldorf Curriculum and the way in which this relates to the Anthroposophical view of child development.	address health and wellbeing.	
Strategic Goal	Targets:	Actions:	Indicators:	Review comments:
<p>Our Staff</p> <p>Our staff know they are valued and nurtured, and are consciously held to support the child in their development.</p>	Staff are afforded multi-faceted opportunities to achieve goals both professionally and personally. Taikura provides formal and informal frameworks for ongoing professional learning and development. All staff undergo formal induction and ongoing support in Steiner/Waldorf pedagogy and Anthroposophical learning. All staff undergo induction and ongoing learning of te reo me ona tikanga in the context of Taikura.	Put in place formal professional development frameworks and informal personal pathway conversations for all staff. Strategically invest in professional learning, research and pedagogy that supports staff to be leading practitioners.	<p>Our Staff have robust pathways to achieve their goals and these are referred to often.</p> <p>Staff are empowered to deliver the Steiner/Waldorf curriculum successfully.</p> <p>All staff are a vital and valued part of the Taikura community.</p> <p>Our Staff have a strong commitment to Taikura life and feel fully engaged and supported. Resourcing of teachers’ aspirations is valued.</p>	Kindergartens have PLD during non-contact time each term break. All teachers Peer observations in Kindergarten in 2020 which was valued by teachers. Festival experiences have been provided for all staff leading up to each of our festivals. All PLD requests have been granted in recent years. 2018 National focus on Inquiry being a part of appraisal process. At Taikura we added this into our appraisal documents. From Feb 2021 Appraisal process is being replaced nationally by the Professional Growth Cycle which schools need to develop. EPA services available for staff to access and we have supported staff in accessing anthroposophical nursing therapies also. Increasing tension around what staff are prepared to give in regards to time and effort outside of classroom teaching. Significant disruptions to school based PLD in 2020 due to impacts of lockdown Induction programmes continued to be developed and strengthened in 2021 and 2022 in response to identified needs of new staff.
	Special Character and te ao Māori is evident in appraisal systems, goal pathways and professional learning and development. Formal appraisal systems are developed, maintained and engaged with.	Develop and implement an appraisal system that merges the needs of the recognised professional bodies (Education Council, College of Teachers and Federation).	<p>Appraisals occur annually and create professional learning development pathways.</p> <p>Special Character and te ao Maori is evident in appraisal systems, goal pathways and professional learning and development.</p>	Pre Lock-down we received the Ngati Kahungnu cultural standards for education - these are in a matrix form describing practices and content over the 13 years of schooling offered through a state school. These are used by Ngati Kahungnu to ascertain where a school is, along the pathway of cultural responsiveness and education. These were collected to cross check with our documents. This work is still to be completed. 2018 National focus on Inquiry being a part of appraisal process. At Taikura we added this into our appraisal documents. From Feb 2021 Appraisal process is being replaced nationally by the Professional Growth Cycle which individual schools need to develop. PGC developed collaborately with staff at the start of the year and agreement to begin to implement as we wrap up the previous cycle. Time allocated termly for peer conversations as part of our pedagogical meetings. Work planned around this, and other aspects of our annual plan was impacted by the time needing to be given to managing the implications of the changing alert levels and the lockdown.
	Cultivate a collaborative approach to management and leadership that enables a sharing of responsibility according to the strengths of staff	<p>Growing capability: Recruitment and retention of highly qualified Waldorf teachers is needed, supported by strong kindergarten and school leadership and management to ensure Waldorf education is sustainable in New Zealand.</p> <p>Mentoring and succession planning are recognised and actively supported.</p>	Open dialogue around teachers’ support and succession planning are taking place. Planned succession and mentorship relationships are formed and maintained.	2017 Kindergarten Associate Principal appointed to work collaboratively with LS and HS Associate Principal once previous Principal resigned. Prior to appointing a new principal we sought an alternative leadership model from the MOE but it was rejected. Senior Teacher position created in the Kindergarten to align with the collective agreement. This person is part of the school Management group. Office administrator role was disbanded and the Finance and Property Manager joined the school Management group. Improvements in direct communication. No HS Associate Principal has been appointed since 2017 and LS Associate Principal role has become school wide Deputy Principal role. Management Units have been developed, advertised and allocated to individuals across the school to provide leadership opportunities in a range of areas. The development of the Kahui Ako has also provided a number of opportunities for leadership within the school and nationally. Limitations nationally around school relevant steiner teacher development opportunities. Steiner kindergartens have a strong programme/qualification implemented nationally to support ECE teacher development.
Strategic Goal	Targets:	Actions:	Indicators:	Review comments:
<p>Our Culture</p> <p>Our rich cultural foundation is expanded by a strengthened relationship with te ao Maori through te reo me ona tikanga.</p>	Develop a te reo me ōna tikanga strategy that is embedded in all domains of Kindergarten and School life and integrate it so it is a living document in the daily life of Taikura.	Consult on the te reo me ōna tikanga Strategy so it is developed in alignment with the community and reflects community wishes. Implement the te reo me ona tikanga Strategy. Review the implementation, development and progress of the Strategy. Undertake annual review of progress to ensure continued quality implementation. Ensure our organisational structure reflects the values and intentions of the te reo me ōna tikanga Strategy. Integrate the te reo me ōna tikanga Strategy so it is a living document that is demonstrated in our daily life.	Strategy developed	He Reo Ora Strategy developed in consultation with the community, staff and governors. Staff begin the day with karakia and waiata School wide karakia used for assemblies and events where applicable Tikanga guidelines being developed in 2020 Strategy being implemented and key part of annual goals for 2018, 19 and 20. TOW workshop for all staff at start 2019 - plans in place to revisit for 2021. Ongoing upskilling by individual teachers and groups on use of Te Reo. Last two staff seminars have been held at Waimarama Marae and have involved all staff sharing their pepeha. Guidelines for written greetings and sign off being developed for all staff to use. Strategy is due for a review. The carrying of this strategy has narrowed down to a very small group of staff. Question around role of wider community/Tu Mai Taikura in this strategy. Work planned around this, and other aspects of our annual plan was impacted by the time needing to be given to managing the implications of the changing alert levels and the lockdown. This continues to be a core focus of our 2023-2025 Strategic Plan.
	The ever-changing nature of the kindergartens, school and community’s culture is reflected.	Carry out a three-yearly review of the make-up of our community’s culture and ensure our Kindergartens and School are reflecting that. Develop a programme for the community to engage in learning to support their continued decision to have their children educated in a Steiner/Waldorf kindergarten and school.	The vision and principles of the te reo me ōna tikanga Strategy are seen in all aspects of Taikura life. The cultures of our Kindergarten and School are	Staff begin the day with karakia and waiata School wide karakia used for assemblies and events where applicable Tikanga guidelines being developed in 2020 Strategy being implemented and key part of annual goals for 2018, 19 and 20. Possibility for community consultation in this area or do we review student ethnicity and check if we are meeting these?

			reflected in our daily learning experiences.	
	Through a lens of anthroposophy te ao Māori te reo me ōna tikanga is living in the school and kindergarten.	Work within the kindergarten, school and community on how best to incorporate te reo me ōna tikanga into the life of Taikura alongside our special character and te ao Maori.	Kindergarten and school life is enriched by greater knowledge and understanding of te reo me ōna tikanga.	School Tours happening termly Updated Parent Handbook 2019/20 – Greater focus on Special Character Curriculum Brasstacks publications – primary focus on our Special Character Advertising of Taruna Course Background articles in the Grapevine on the significance of all of the festivals Explanations given at Sharing Assemblies of the importance of the activities/items shared. Explanations and background information given as part of Kindergarten and Class parent evenings as well as High School Information evenings Opportunity for parents to experience walking the spiral at mid winter in 2019 – offer again in 2020. Special Character talks for the community in 2019 – Curriculum development and Constanza Offer opportunities but not our role to teach/educate the community Wellness evening 2020 Steiner no silly questions – 2020 Hosting of Kolisko Conference
Strategic Goal	Targets:	Actions:	Indicators:	Review comments:
<p>Our Organisation</p> <p>Our school is supported by a robust, resilient and effective organisation.</p>	A full review of School and Kindergarten Charter to strengthen recognition of the importance of an articulated values system as central to the healthy and moral life of the School. Engage as a vital and valued part of the School and Kindergarten community.	Carry out the review of School and Kindergarten Charter.	An updated Charter document is developed in consultation with the staff and community.	Review of the charter began with the governors in 2021 via a workshop run by NZSTA around strategic planning as our current strategic plan is up for renewal in 2022. School board and proprietors trust worked collaboratively on communication around the implications of the vaccination mandate. Updated aspects have been included in our 2023-2025 Strategic Plan.
	Provide effective, transparent and consistent communication to enable a culture of trust throughout the Taikura community.	Develop and implement a communications strategy. Develop, resource and put in place a communications plan considering parent and caregiver wants and needs. Survey parent-body throughout the year on specific issues, i.e. Festivals, Meetings and Events, Communications etc, and feed these findings into work programmes. Develop a School and Kindergarten-hosted lecture series to enhance Waldorf pedagogy and knowledge of Anthroposophy - research from whanau what they are interested or want to learn about??? Communicate our successes to the Hawke’s Bay community and provide opportunities to include them in school activities Position Taikura as a known leading educational institute in Hawke’s Bay.	Effective, transparent and consistent communication enables a culture of trust throughout the Taikura community. Through the communications strategy all students, staff, parents and wider community have a clear understanding of Taikura’s direction, policies and successes. Parents feel heard in their concerns or challenges with the School and Kindergartens. Parents are fully engaged and feel proud to have their children at Taikura. The community is proud of Taikura’s culture and success and this is felt throughout Hawke’s Bay.	Proposal to recommend at the first BOT and Proprietors Trust meeting of the year that the priority in this area should be on the development of a communication strategy. A communication strategy was drafted and shared with the BOT prior BOT member. But this has not been taken up at a governance level. Management group took up suggestions from initial meetings around the communication strategy in regards to the organisation of the Grapevine and in regards to the content of articles and implementation of the community meetings and triangulation of information - notice board, grapevine, liaison parents/app/email. Grapevine is now digital and available on website and via app. Initiative to include increased items in the Grapevine around activities within different faculties of the school and kindergarten. With increased expectation of financial contribution from parents, relationship between parents and school has become more of a product and doesn’t engender trust in the same way as the past. Priority needs to be given to undertaking effective consultation with the community on insignificant issues where they are able to have input. Relocation of the front office back to the front gate has significantly improved communication for staff, parents and visitors. Communication, both within school but also with students and parents continues to be a strong focus of our 2023-2025 Strategic Plan.
	Management of Taikura is supported by robust systems, effective policy and strong governance – excellence is aspired to throughout the organisation.	Create a sustainable management and leadership structure with clear roles and responsibilities. Review all systems and policies regularly, including feedback from the community and develop a culture of self-review and continual improvement. Audit special character and cultural indicators in areas of the curriculum, environment, administration and governance.	The management structure is functioning well and staff feel empowered and sustained. Staff in all areas feel confident in the systems they use. School and Kindergarten management and Trustees are worthy of imitation, striving for quality in learning, sustainability and engagement with all staff.	School has moved all of their policies and procedures to SchoolDocs. Proposal to create a governance working group to support policy work – this was implemented in 2021 ERO review in 2019 identified a number of areas where work was needed around policies. Identification of systems Policies and procedures which need further development have become apparent during 2020 School policy engagement needs to be more robust from governance and staff. Procedures need to be reviewed and developed. Policy and procedure development continues to be key area of our 2023-2025 Strategic Plan.
	Environmental, cultural, social and economic sustainability enable Taikura to be resilient.	Develop an environmental sustainability policy which includes procurement, buildings and ground maintenance. Explore new revenue streams and continue to improve financial stability. Support Steiner/Waldorf education throughout Aotearoa as an active part of the Steiner/Waldorf Kahui Ako and in relationship with SEANZ and Anthroposophical	Environmental, cultural, social and economic sustainability enables Taikura to be resilient. Environmental sustainability	Finance Manager developed and shared long term financial sustainability options to our BOT and PT in 2019. Governance sustainability group created. Not TOR for this group as yet. Significant focus on financial sustainability from 2017 - 2020 as school on Auditor General’s list. Significant cost cutting has occurred, particularly around staffing and tracking of relief in order to improve our financial viability. Significant attention given to sharing this information with our community to improve SC donation amounts. Steady improvement over the last three years but still more

		Society in NZ.	is evident throughout the school and kindergartens. Taikura is financially strong. Alumni are happy to contribute to the life of Taikura. (i.e. financially through bequests and scholarships).	needed. Kindergarten moved to fees in 2020 after a year of consultation. Significant restructure of how our finances are organised and tracked. We have moved to stationary being able to be purchased separately by parents. Introduced papercut programme on our photocopiers to track photocopy use. Initial discussions have begun in 2020 around requirements of becoming and enviro school. A staff member has been given PLD time to visit Waikato Waldorf school and gather ideas. Waste Free Wednesdays have been instigated. Class 9 Practical Ecology has been introduced as a curriculum area and in 2020 they have calculated our carbon footprint. Rubbish warriors have been instigated in the LS. Significant work has been undertaken since 2019 on reducing our carbon emissions and we have both governance, staff and student involved in a number of sustainability focused groups in 2023.
	Taikura provides well maintained natural and physical environment which enables quality head, hand and heart learning.	Site plan development includes reference to the practical curriculum and 'outdoor classroom' concept. Maintain building infrastructure and school grounds to a high level, and use outdoor spaces as a context for learning throughout the curriculum.	Students feel a strong connection to the environment. The Taikura community takes pride in the school and kindergarten's environment and uses it with respect and enjoyment.	New whare development completed. Installation of our waharoa and flow form over the last two years. Plans being developed for Class 2/3 playground and work completed. Development of Level 2. Shade Sails , Kindy outdoor kitchen and vegi boxes – all completed. Plans for lift in EA, rearrangement of music spaces and storage – project completed. Relocation of office back to front gate. Due to effective financial tracking we have been able to maximise our maintenance budgets and move forward with a number of items keeping our grounds and buildings well maintained. Regular walk arounds by Property group supporting ongoing developments in this area. Significant development of documents to track and prioritize property projects.

Overview Review Statement on Strategic Plan

In 2019/20 we reviewed our Strategic Plan. Our initial version included targets, actions and indicators however these had not been clearly aligned. In aligning these aspects the intention was to honor all of the aspects which were initially included which resulted in the plan expanding. Significant work and progress was undertaken on these strategic goals, articulated in our annual plans, during 2018 and 2019. From 2020 to 2022 schooling was significantly impacted by the national pandemic and particularly in 2021 and 2022 work planned around implementing annual plans was limited due to the time needing to go on ensuring staffing and revising teaching, learning and assessment plans due to changing alert levels, lockdowns and vaccination mandates. Many of the PLD opportunities and community focused aspects were not able to go ahead as planned. In 2022 the focus was on the development of our new three year strategic plan from 2023-2025. This coincided with the appointment of a completely new school board in 2022.

Given the expansion of the focus areas and then the significant disruptions caused by the pandemic the progress made has been positive with development and improvement across all of the areas over the last five years. In developing our new strategic plan a key focus has been on limiting the number of goals as well having a stronger sense of direction to our implantation strategies given the shorter timeframe of three years.

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2022

During the year the school received \$5,640 in Kiwisport funding. These funds were used to increase student participation in organised sport by employing a sport co-ordinator who's responsibilities are to provide a variety of sports for students and to motivate participation in sport.