

TAIKURA RUDOLF STEINER SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 231

Principal: Pippa Caccioppoli

School Address: 505 Nelson st North, Hastings

School Postal Address: PO Box 888

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	Sept-25
Pippa Caccioppoli	Principal ex Officio	Ex-officio	
Claire Porter	Parent Representative	Elected	Sept-25
Clayton Hairs	Parent Representative	Elected	Sept-25
Rachel de Lacey	Parent Representative	Elected	Sept-25
Robert Van Duin	Parent Representative	Elected	Sept-25
Patrick Lander	Proprietor Representative		
Sue Simpson	Proprietor Representative		
Gee Reisima	Staff Representative	Elected	Sept-25



TAIKURA RUDOLF STEINER SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Taikura Rudolf Steiner School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

MARKUS DIPPER

Full Name of Presiding Member

M. Dipper

Signature of Presiding Member

26 June 2025

Date:

Pippa Cacoppoli

Full Name of Principal

P. Cacoppoli

Signature of Principal

26 June 2025

Date:

Taikura Rudolf Steiner School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	3,565,755	3,266,304	3,492,379
Locally Raised Funds	3	531,906	577,229	506,679
Use of Proprietor's Land and Buildings		789,816	789,816	789,816
Interest		8,322	2,000	8,622
Other Revenue		74,702	15,000	19,213
Total Revenue		4,970,501	4,650,349	4,816,709
Expense				
Locally Raised Funds	3	153,888	187,000	116,725
Learning Resources	4	3,198,458	3,043,065	3,319,548
Administration	5	384,622	338,506	436,950
Interest		437	3,000	2,157
Property	6	1,170,636	1,174,777	1,209,404
Loss on Disposal of Property, Plant and Equipment		-	-	8,693
Total Expense		4,908,041	4,746,348	5,093,477
Net Surplus / (Deficit) for the year		62,460	(95,999)	(276,768)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		62,460	(95,999)	(276,768)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		302,752	302,753	512,744
Total comprehensive revenue and expense for the year		62,460	(95,999)	(276,768)
Contributions from the Ministry of Education- Te Mana Tuhono		1,686	-	-
Contribution - Furniture and Equipment Grant		45,883	-	66,776
Equity at 31 December		412,781	206,754	302,752
Accumulated comprehensive revenue and expense		276,993	206,754	390,971
Reserves		135,788	-	(88,219)
Equity at 31 December		412,781	206,754	302,752

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	330,764	200,000	269,968
Accounts Receivable	8	238,888	418,183	205,100
GST Receivable		22,141	6,754	11,780
Prepayments		6,774	10,000	11,853
		598,567	634,937	498,701
Current Liabilities				
Accounts Payable	10	350,948	573,183	325,063
Revenue Received in Advance	11	33,697	30,000	11,894
Provision for Cyclical Maintenance	12	43,832	40,000	41,338
Finance Lease Liability	13	8,333	10,000	9,788
		436,810	653,183	388,083
Working Capital Surplus/(Deficit)		161,757	(18,246)	110,618
Non-current Assets				
Property, Plant and Equipment	9	430,783	400,000	397,015
		430,783	400,000	397,015
Non-current Liabilities				
Provision for Cyclical Maintenance	12	168,380	160,000	188,560
Finance Lease Liability	13	11,378	15,000	16,319
		179,758	175,000	204,879
Net Assets		412,781	206,754	302,752
Equity		412,781	206,754	302,752

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,202,794	903,343	1,021,104
Locally Raised Funds		577,765	392,229	515,196
International Students		46,375	30,000	13,500
Goods and Services Tax (net)		(10,288)	(6,754)	9,693
Payments to Employees		(984,203)	(673,532)	(989,017)
Payments to Suppliers		(695,218)	(256,504)	(589,900)
Interest Paid		(437)	(3,000)	(2,157)
Interest Received		8,322	2,000	8,622
Net cash from/(to) Operating Activities		145,110	387,782	(12,959)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(123,694)	(482,750)	(22,463)
Net cash from/(to) Investing Activities		(123,694)	(482,750)	(22,463)
Cash flows from Financing Activities				
Contributions from Ministry of Education		47,569	-	(37,278)
Finance Lease Payments		(8,190)	25,000	(10,148)
Net cash from/(to) Financing Activities		39,379	25,000	(47,426)
Net increase/(decrease) in cash and cash equivalents		60,795	(69,968)	(82,848)
Cash and cash equivalents at the beginning of the year	7	269,968	269,968	352,816
Cash and cash equivalents at the end of the year	7	330,763	200,000	269,968

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

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

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

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 School's 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
Leased Assets held under a Finance Lease	Term of Lease
Library Resources and Text books	12.5% Diminishing value

i) Accounts Payable

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

j) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

k) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

l) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites in a state of good order and repair.

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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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 statement 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,176,766	862,843	945,862
Teachers' Salaries Grants	2,362,961	2,362,961	2,506,573
Other Government Grants	26,028	40,500	39,944
	<u>3,565,755</u>	<u>3,266,304</u>	<u>3,492,379</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	250,900	270,000	260,191
Fees for Extra Curricular Activities	115,978	175,000	96,467
Trading	943	-	909
Other Revenue	146,210	132,229	135,612
International Student Fees	17,875	-	13,500
	<u>531,906</u>	<u>577,229</u>	<u>506,679</u>
Expense			
Extra Curricular Activities Costs	138,600	187,000	102,373
Trading	-	-	2,035
Other Locally Raised Funds Expenditure	7,743	-	6,017
International Student - Employee Benefits - Salaries	7,511	-	6,205
International Student - Other Expenses	32	-	93
	<u>153,886</u>	<u>187,000</u>	<u>116,723</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>378,020</u>	<u>390,229</u>	<u>389,956</u>

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

During the year, the school hosted 2 International students (2023: 2)

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	119,732	150,350	110,835
Employee Benefits - Salaries	2,957,212	2,784,965	3,080,263
Staff Development	27,809	25,000	20,332
Depreciation	91,719	82,750	105,611
Other Learning Resources	1,986	-	2,507
	<u>3,198,458</u>	<u>3,043,065</u>	<u>3,319,548</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	19,078	7,259	7,611
Board Fees and Expenses	3,665	4,120	3,448
Operating Leases	6,032	12,000	10,770
Other Administration Expenses	53,683	59,975	79,240
Employee Benefits - Salaries	245,398	197,152	280,941
Insurance	8,725	8,000	7,019
Service Providers, Contractors and Consultancy	48,041	50,000	47,921
	<u>384,622</u>	<u>338,506</u>	<u>436,950</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	30,123	50,000	58,501
Heat, Light and Water	60,508	60,000	58,974
Repairs and Maintenance	26,577	28,800	48,023
Use of Land and Buildings	789,816	789,816	789,816
Employee Benefits - Salaries	138,447	127,161	131,513
Other Property Expenses	125,165	119,000	122,577
	<u>1,170,636</u>	<u>1,174,777</u>	<u>1,209,404</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	330,764	200,000	269,968
Cash and cash equivalents for Statement of Cash Flows	330,764	200,000	269,968

Of the \$330,764 Cash and Cash Equivalents, \$33,697 of Revenue Received in Advance is held by the School, as disclosed in note 11.

The School holds a business card facility with a limit of \$15,000.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	20,705	200,000	16,434
Teacher Salaries Grant Receivable	218,183	218,183	188,666
	238,888	418,183	205,100

Receivables from Exchange Transactions	20,705	200,000	16,434
Receivables from Non-Exchange Transactions	218,183	218,183	188,666
	238,888	418,183	205,100

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	292,169	69,564			(47,441)	314,292
Information and Communication Technology	55,301	39,795			(34,725)	60,371
Work in Progress	-	11,027			-	11,027
Motor Vehicles	80				(16)	64
Textbooks	2,329	170			(227)	2,272
Leased Assets	10,816	1,794			(4,962)	7,647
Library Resources	36,320	3,139			(4,348)	35,111
	397,015	125,488	-	-	(91,719)	430,783

The net carrying value of furniture and equipment held under a finance lease is \$7,649 (2023: \$10,816)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	986,389	(672,097)	314,292	916,825	(624,656)	292,169
Information and Communication Technology	552,821	(492,451)	60,371	513,027	(457,726)	55,301
Work in Progress	11,027	-	11,027	-	-	-
Motor Vehicles	5,636	(5,572)	64	5,636	(5,556)	80
Textbooks	23,666	(21,394)	2,272	23,496	(21,167)	2,329
Leased Assets	88,970	(81,321)	7,647	87,176	(76,360)	10,816
Library Resources	195,208	(160,098)	35,111	192,070	(155,750)	36,320
	1,863,717	(1,432,933)	430,783	1,738,230	(1,341,215)	397,015

10. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	80,748	300,000	92,125
Accruals	13,600	15,000	7,259
Employee Entitlements - Salaries	218,183	218,183	188,666
Employee Entitlements - Leave Accrual	38,417	40,000	37,013
	<u>350,948</u>	<u>573,183</u>	<u>325,063</u>
Payables for Exchange Transactions	350,948	573,183	325,063
	<u>350,948</u>	<u>573,183</u>	<u>325,063</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	28,500	30,000	-
Other revenue in Advance	5,197	-	11,894
	<u>33,697</u>	<u>30,000</u>	<u>11,894</u>

12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	229,900	229,900	219,664
Increase to the Provision During the Year	30,123	50,000	58,501
Use of the Provision During the Year	(47,811)	(79,900)	(48,265)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>212,212</u>	<u>200,000</u>	<u>229,900</u>
Cyclical Maintenance - Current	43,832	40,000	41,338
Cyclical Maintenance - Non current	168,380	160,000	188,562
	<u>212,212</u>	<u>200,000</u>	<u>229,900</u>

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

13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	8,333	10,000	9,788
Later than One Year and no Later than Five Years	11,378	15,000	16,319
	19,711	25,000	26,107
Represented by			
Finance lease liability - Current	8,333	10,000	9,788
Finance lease liability - Non current	11,378	15,000	16,319
	19,711	25,000	26,107

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,665	3,390
<i>Leadership Team</i>		
Remuneration	295,509	290,394
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>299,174</u>	<u>293,784</u>

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) committee that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	5	5
110-120	3	3
120-130	1	1
130-140	1	0
150-160	0	1
	<u>10.00</u>	<u>10.00</u>

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:

	2024 Actual	2023 Actual
Total	\$0	\$24,085
Number of People	0	1

17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

18. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$51,676 (2023:nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Computer upgrade	\$ 51,676
Total	<u>51,676</u>

(b) Operating Commitments

There are no operating commitments at year end (31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	330,764	200,000	269,968
Receivables	238,888	418,183	205,100
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	569,652	618,183	475,068

Financial liabilities measured at amortised cost

Payables	350,948	573,183	325,063
Finance Leases	19,711	25,000	26,107
Total financial liabilities measured at amortised cost	370,659	598,183	351,170

20. Events After Balance Date

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

21. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF Taikura Rudolf Steiner School FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Taikura Rudolf Steiner School (the School). The Auditor-General has appointed me, Talia Anderson-Town 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 18, that comprise the *statement of financial position* as at 31 December 2024, 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 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 26 June 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 23 to 50, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Talia Anderson-Town

**Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand**

Taikura Rudolf Steiner School

Notes to the Financial Statements

For the year ended 31 December 2024

During the year the school received \$5,154.91 in Kiwisport funding. These funds were used to increase student participation in organised sport by employing a sports co-ordinator who's responsibilities are to provide a variety of sports for students and to motivate participation in sport.



Taikura Rudolf Steiner School

Giving Effect to Te Tiriti o Waitangi 2024

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

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

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

- Karakia are said at the start and end of each day and before the sharing of kai
- A pōwhiri is held at the start of each year to welcome new students, whānau and staff
- Mihi whakatau are held during the year to welcome new whānau, staff and guests
- Lower School kapa haka - ALL students in Classes 5, 6 and 7 are involved and participate
- Regular kapa haka at our High School assemblies – All students are involved and participate
- Tikanga Māori and te reo Māori lessons – weekly compulsory lessons for all students in our kindergarten and in Classes 1-10 (Years 1-11)
- Te reo Māori is actively integrated into daily school life through signage, routine use, and communication, fostering a more inclusive and culturally diverse learning environment
- Annual noho marae are incorporated into the curriculum in both the Lower School and High School

- Weekly Waiata Mai sessions are held in our whare Te Manukura and students, staff and whānau are welcome to attend
- Staff teach from the Steiner Waldorf national He Reo Puāwai curriculum document which is being integrated into national Steiner Waldorf curriculum
- Five National Steiner Waldorf Principles developed in 2024 including – Grounded in Aotearoa - We honour Te Ao Māori. It is part of who we are; it is our identity as it speaks to our sense of belonging. Steiner Waldorf schools are relevant to our time and place. We acknowledge Te Tiriti o Waitangi as the founding document of Aotearoa NZ
- The development of a school wide planning template in 2024 which ensures a culturally responsive approach
- In 2024 the Lower School investigated and trialed mana enhancing success criteria for our students. Due to the positive results these will be extended across the school

Exploring alternative ways of measuring success

At the end of 2024 we tentatively trialed assessing the capacity of each student to demonstrate manaakitanga. In our kura and school community we value manaakitanga, we speak to it and have expectations of how this is demonstrated.

The descriptors for success for a student who is successfully demonstrating manaakitanga have not been co-constructed with community input. Meaning presently, these are not necessarily reflective of how Māori would describe the successful demonstration of manaakitanga.

We trialed this assessment using descriptors, which reflected key expectations, core to our practices at Taikura.

We had no way of knowing if there would be a particular cohort of students which would demonstrate more success than others.

This was a trial project which we will build upon in 2025. Our aim for 2025 and 2026 is to embed and strengthen the achievement of students speaking their pepeha/mihimihi, and each year showing progressional growth in complexity as the student progresses through the class levels.

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



He Reo Ora

Te Reo me ōna Tikanga Strategy for Taikura Rudolf Steiner School

Tōku reo tōku ohoooho, tōku reo tōku māpihi maurea.

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

Ngā Mihi

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

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

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

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

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

Ngā mihi maioha ki a koutou,

Troy Gardiner, Te Kaahurangi Maioha, and Kura Rutherford.

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

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

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

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

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

Ngā mātāpono – Guiding Principles

Maunga – Rangatiratanga

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

Awa – Wairuatanga

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

Moana – Ako

Empowerment through learning with, and from, each other.

Waka – Kotahitanga

Unity and working together.

Marae – Whakawhanaungatanga, Manaakitanga

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

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

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

Te Pae Tawhiti – Long Term Strategic Goals

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

Five key focus areas of the strategic long term goal:

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

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

- **Te hāpori** – *Community*

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

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

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

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

The physical school environment reflects and celebrates te ao Māori.

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

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

Ngā Tūpuna - Influences and Context

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

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

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

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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

	<ul style="list-style-type: none"> • 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, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Using inclusive language in vacancy advertisements.</p> <ul style="list-style-type: none"> • Assessing relevant skills and competencies • Using templates and standardised interview questions
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • He Reo Ora – school-wide Te Reo me ōna Tikanga Strategy • Interview questions around the use and understanding of te reo and tikanga are standard practise • Applicants openness to PLD in line with our He Reo Ora strategy is questioned and considered • We employ a full-time te reo kaiako who holds a te ao Māori MU • te reo is a compulsory subject for years 1 to 12 in our kura • Waiata Mai – weekly lunchtime singing for staff, students and whānau/community • Tu Mai Taikura, a group created to support whānau aspirations for Māori outcomes within our Taikura community, meet regularly • We recently completed a new classroom build – our 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

	<ul style="list-style-type: none"> • 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?	Encouraging of flexible working conditions Actively working on creating an accessible workplace for both staff and student

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

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



Taikura Rudolf Steiner School

2024 Student Progress & Achievement

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

In 2024, the following supports were provided to enable students to access our curriculum:

- Alongside the New Zealand Curriculum, we continue to provide a Steiner Waldorf Special Character curriculum which is multi-disciplinary with enormous breadth. It is compulsory in nature with students at all year levels engaging in the practical, academic and cultural disciplines
- Class groups are split for a number of subjects providing opportunities for greater student teacher ratios
- The decision was made to reduce class sizes across the school from a maximum of 30 down to a maximum of 24 students. Where class numbers are over, we will wait for natural attrition to bring the numbers down
- Investing in both a Lower School and High School SENCO
- Investing in targeted Teacher Aides to support individuals and groups of students
- Investing in an Extra Lesson Teacher
- Use of the ILS – Listening program across the school
- Speech, Art and Eurythmy therapy available to support students

- School Doctor working with ākonga, whānau and teachers to give ākonga the very best opportunities for physical, emotional and mental well-being
- Applying for and seeking additional funding for individual or groups of students
- William Wallace Hook fund and H3 Fund available for parents to access financial support to support students accessing the curriculum
- Reading moderation in the Lower School as well as one-on-one support for those not yet secure in reading
- Embedding of Alpha to Omega Spelling Programme Classes 2 – 7
- Students from Classes 2 and 3 receive individualised, one-to-one phonics support weekly
- Teachers trained in the Better Start Structured Literacy programme which was implemented across two year groups
- In our High School a large proportion of our students were on an ILP or IEP in 2024
- ILPs continue to be used for the extension of students in our High School
- The use of assistive technology is supported to encourage independence and facilitate lifelong learning in our middle and high school
- *Wheeler's* audio library continues to be made available to high school students.
- Student Achievement Target groups - **SAT Groups** - are used in the Lower School to focus on and accelerate student learning in an identified curriculum area. Achievement Targets are specific, with the improvement strategies to raise the achievement outlined

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

Lower School End of Year Results 2024

Learning Steps

This is the final report for 2024 against the Steiner Learning Steps which were ratified in 2013 and revised in subsequent years, by the Rudolf Steiner Waldorf Schools Federation Council. The Steps indicate where a child should be at the end of a school year.

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

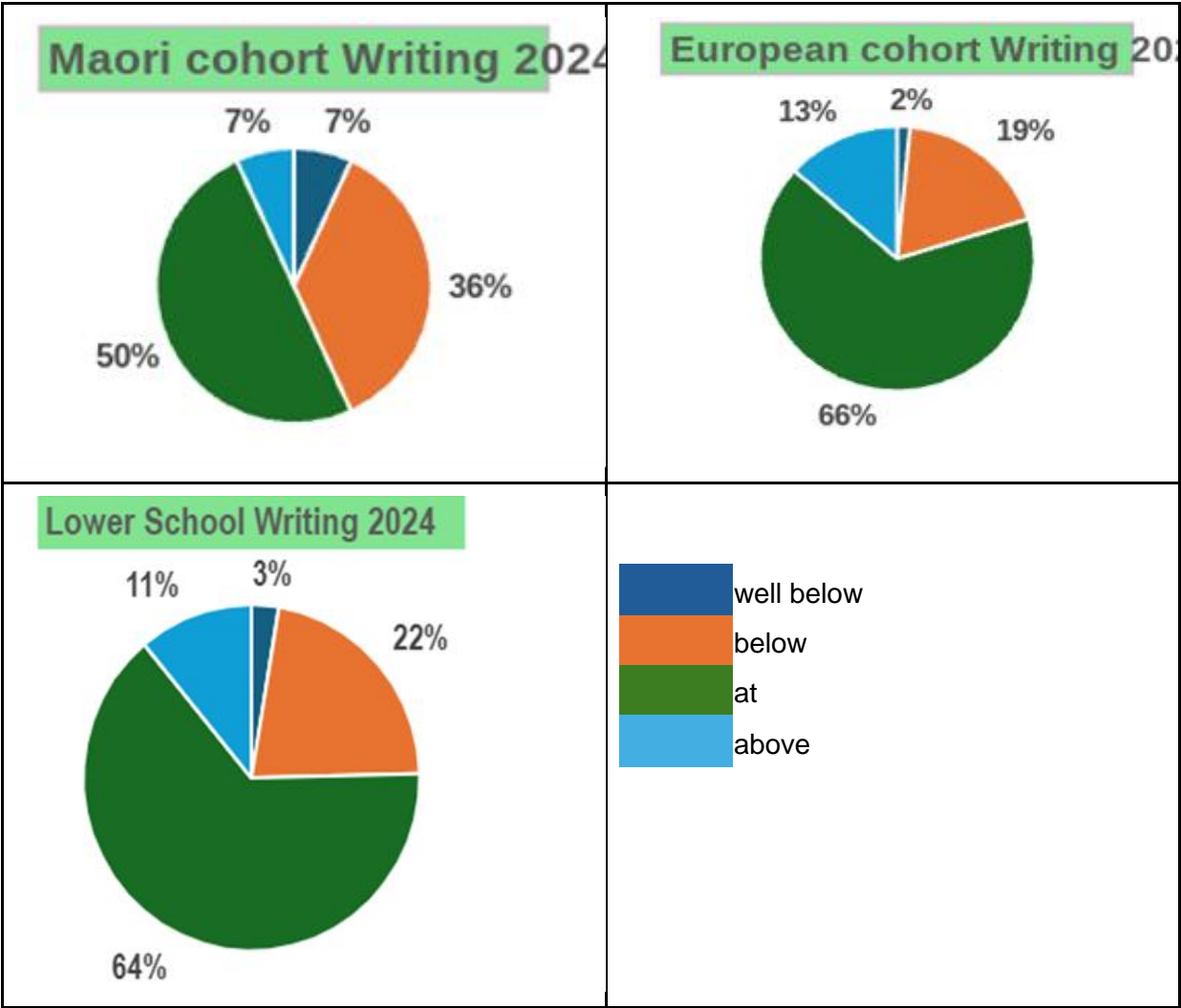
The Steiner Steps continue to be our guidance for the assessment of progress for students in Steiner Schools in Aotearoa-

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

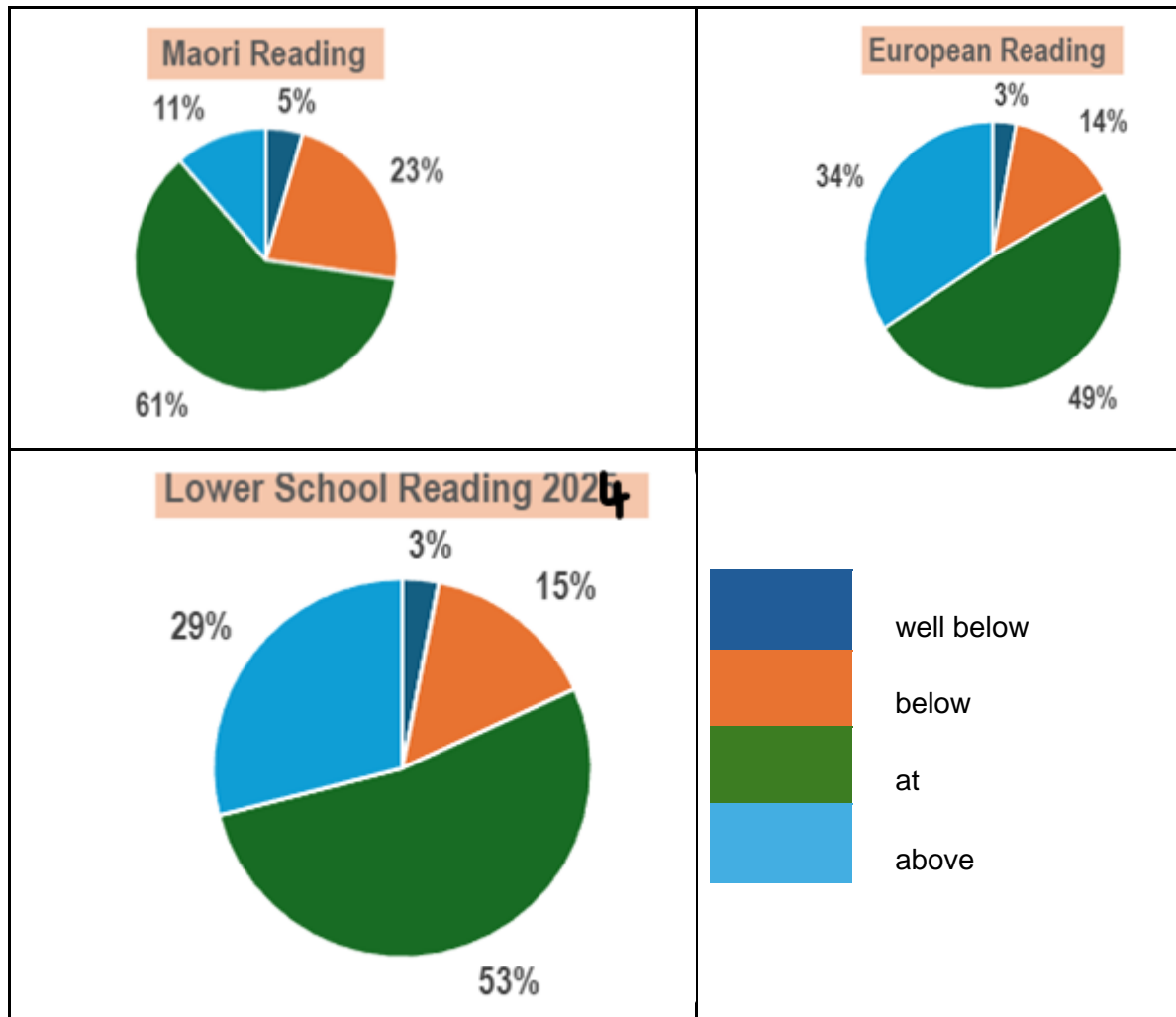
Generally, there has been sustained, albeit very small incremental improvement for both Māori and non-Māori across the three curriculum areas currently being reported against.

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

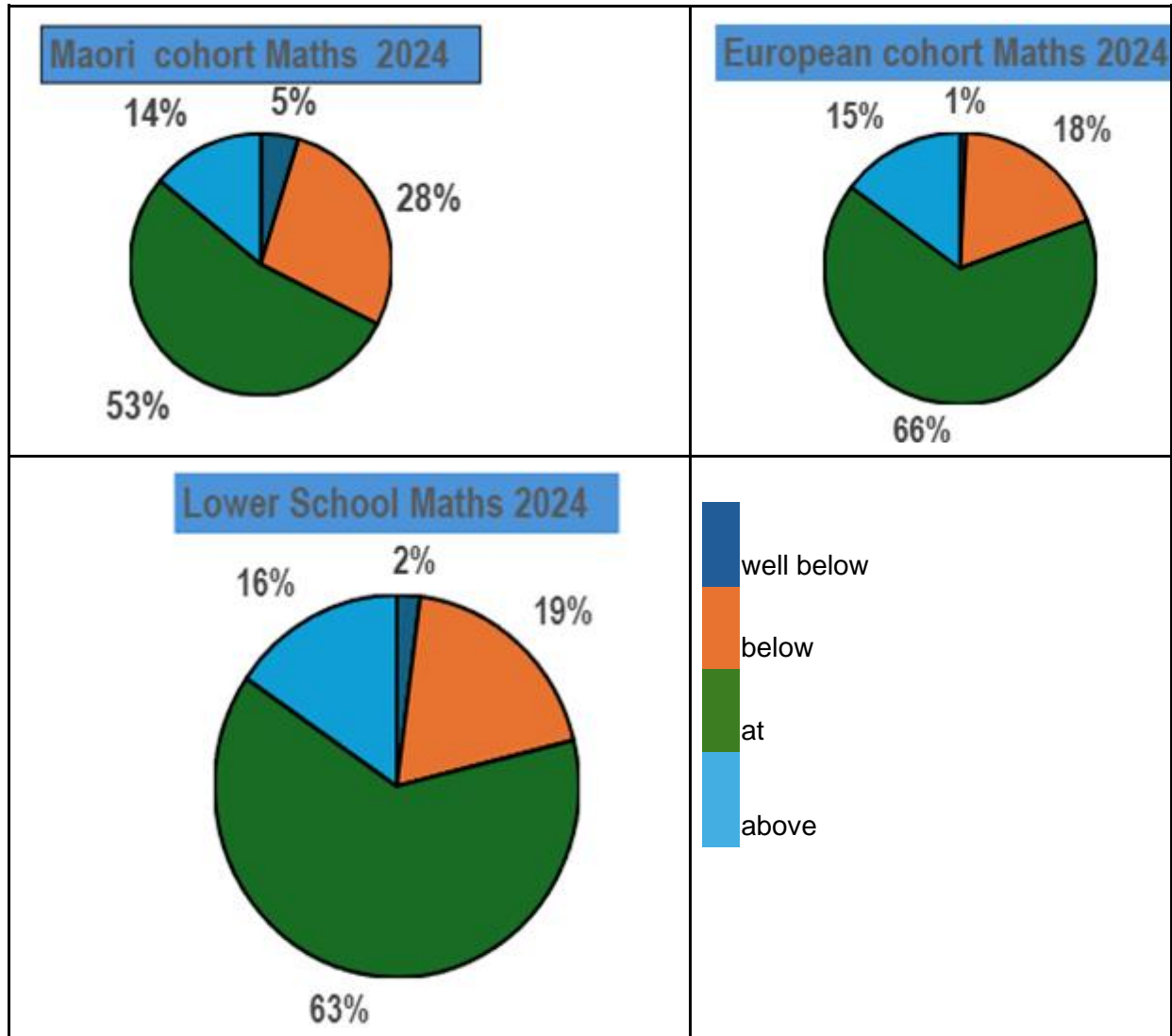
Lower School Writing



Lower School Reading



Lower School Maths



Innovations/Developments

Structured Literacy

During 2024 three teachers trained in the Canterbury University Better Start Structured Literacy programme. This was a huge piece of work due to the need for the delivery of the programme to be modified from a model with significant on-line teaching and assessment components, to a completely digital free delivery and working model. This programme was implemented across two year groups and will be extended into a further two year groups in 2025, with further teachers completing training. Reporting in 2025 will include the impacts of the implementation of this programme.

Exploring alternative ways of measuring success

At the end of 2024 we tentatively trialed assessing the capacity of each student to demonstrate manaakitanga. In our kura and school community we value manaakitanga, we speak to it and have expectations of how this is demonstrated.

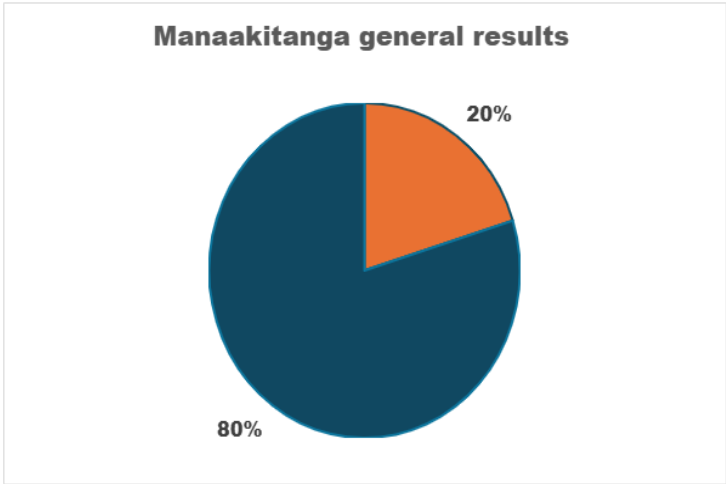
The descriptors for success for a student who is successfully demonstrating manaakitanga have not been co-constructed with community input. Meaning presently, these are not necessarily reflective of how Māori would describe the successful demonstration of manaakitanga.

We trialed this assessment using descriptors, which reflected key expectations, core to our practices at Taikura.

We had no way of knowing if there would be a particular cohort of students which would demonstrate more success than others.

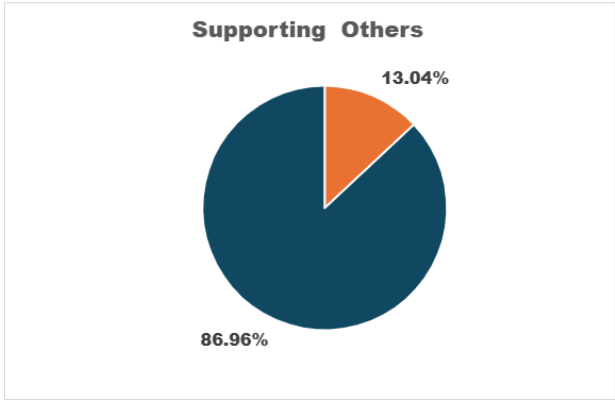
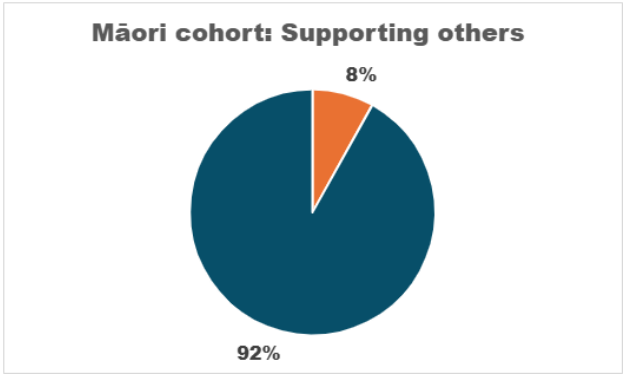
This was a trial project which we will build upon in 2025. Our aim for 2025 and 2026 is to embed and strengthen the achievement of students speaking their pepeha/mihimihi, and each year showing progressional growth in complexity as the student progresses through the class levels.

Students able to demonstrate Manaakitanga at Taikura



	Below
	AT and above

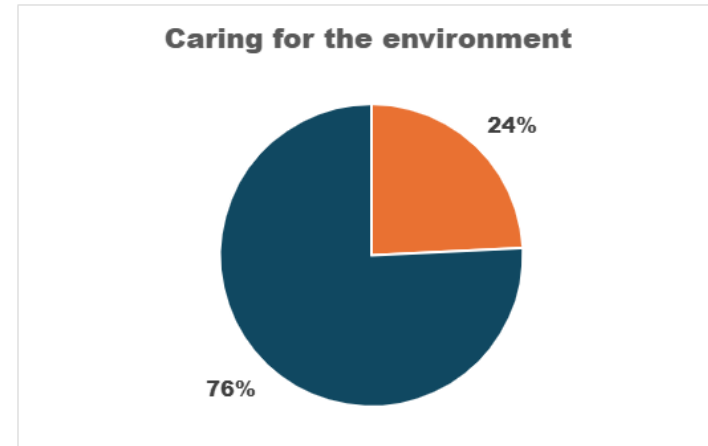
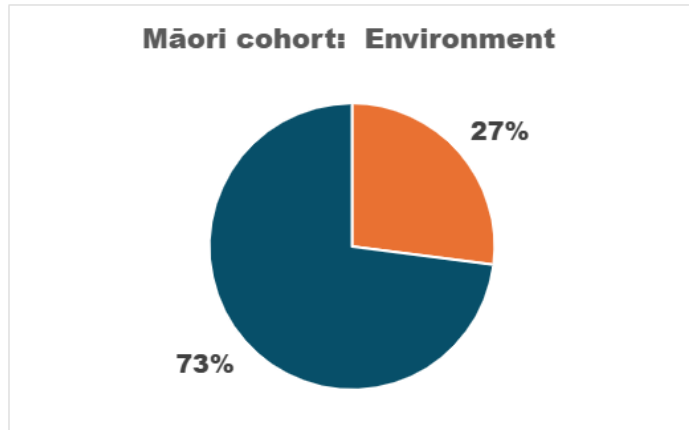
Students who demonstrate support for others



92% of Māori achieving at and above.

86.6% of non Māori achieving at and above

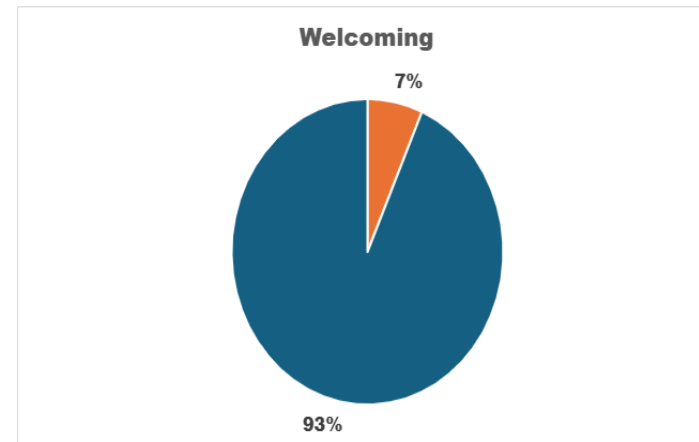
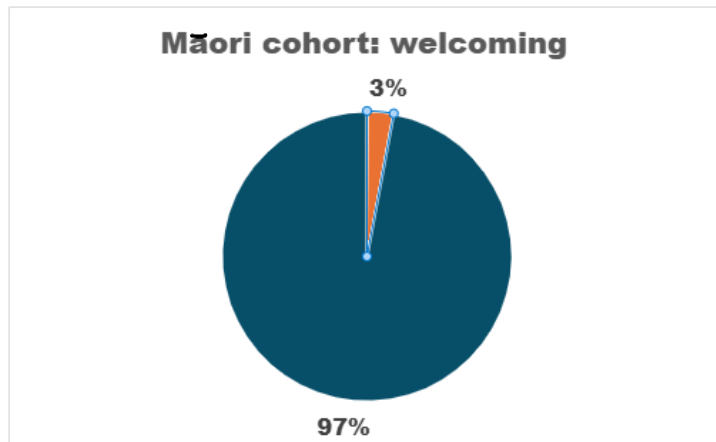
Students who consistently demonstrate care for the environment



73% of Māori achieving at and above.

76% of non Māori achieving at and above.

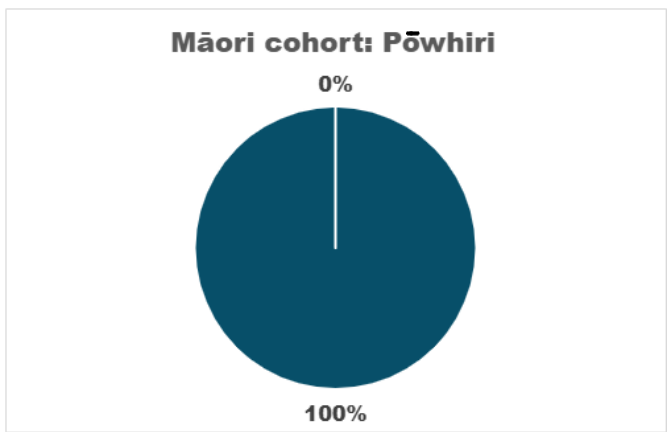
Students who demonstrate a welcoming and inclusive gesture



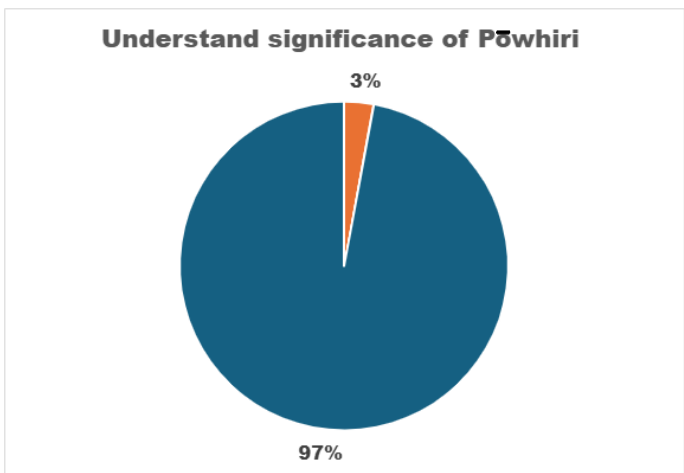
97% of Māori students achieving at and above

93% of non Māori students achieving at and above

Students who demonstrate understand and significance of pōwhiri



100% of Māori students understand the significance of pōwhiri



97% of non Māori Students understand the significance of pōwhiri

Taikura Rudolf Steiner High School Results

New Zealand Certificate of Steiner Education 2024

Students received their certificates in mid-December. Class 12 receive their exam results in early December which enables them to apply for tertiary institutes with results before other NZ ākonga. All other results will be made available early in February this year (2025) on the SEDT website. Credit needs to go to Sanne Coulthard for the amazing effort she put into supporting ākonga to achieve last year. It was great to have a normal year without interruption and the results reflect this.

A quality control assessment was taken of the Taikura Certificate management in 2024 by SEDT and the systems were deemed to be in excellent condition and very robust. The systems were aligned and accessed by NZQA through an application, for our records to be accessible for universities etc. (SEDT initiative) This was completed under guidance from SEDT and the Taikura school accreditation and certificate assessment systems passed easily and therefore results have been accepted as genuine and recorded in NZQA.

Below is a breakdown of the ākonga results for 2024 as follows:

2024 NZCSE Results	Level 1	Level 2	Level 3
Not Achieved	5.5%	0%	16.7%
Achieved	33.3%	41.2%	16.7%
Achieved – Highly Commended	44.4%	35.3%	50%
Achieved - Distinction	16.6	23.5%	16.7%

Comparison of previous years’ results.

Year and Level	Pass Rates as Percentages	
2021 Level 1	96%	<p>There was a step up overall with results in 2024 from 2023. Four catchup ākonga completed their catchup in 2024. Five exchange ākonga were able to complete their Level 1 with planning and good guidance from their Kaiako. Four of the five exchange ākonga achieved at Highly Commended and the other one at Distinction. The passing percentage rates at each level show an overall improvement from the previous year with a 100% Pass rate at level 2.</p>
2021 Level 2	91%	
2021 Level 3	83%	
2022 Level 1	100%	
2022 Level 2	100%	
2022 Level 3	92%	
2023 Level 1	83.3%	
2023 Level 2	86.67%	
2023 Level 3	63.63%	
2024 Level 1	94.4%	
2024 Level 2	100%	
2024 Level 3	83.3%	



Taikura Rudolf Steiner School & Kindergartens 2024 Analysis of Variance

Strategic Goal				
Curriculum				
<i>To have a responsive and inclusive special character curriculum that meets the needs of all ākonga through increasing kaiako knowledge, capacity and capability.</i>				
Annual Goal/Target:				
(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)				
Continue to review and develop our Kindergarten, Lower School and High School Curriculum documents as outlined in our Strategic Plan				
Actions	How will we measure success?	Outcomes	Reasons for the variation	Evaluation
Detail the key actions we'll take this year to reach our annual target listed above	What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	What happened	Why did it happen?	Where to next?
Revisit Kindergarten curriculum expectations to ensure continuity between both centres including: <ul style="list-style-type: none"> Developing and confirming formal review process Reviewing NZC Level 1 requirement 	Shared curriculum resource folder created and used with regular updates. Scheduled reviews confirmed for assessments, philosophy statement, whānau pages cycle Learning journey documents reference Level 1 NZC Mahi on Pāngarau/Maths assessment document	Shared curriculum folder circulated and used by all kindergarten teachers in 2024. Scheduled reviews completed for assessments, philosophy statement and whanau pages cycle. NZC Level 1 references learning objectives added to learning journey document. These were completed and used during assessments. Photos were collected on Pāngarau/Maths assessment.		The expectation is that staff will continue to add to this shared resource folder. The formal review process is expected to be business as usual from the start of 2025. Further clarity needed from MoE/ERO on what is expected around assessment and documentation of Level 1 NZC and Mahi on Pāngarau/Maths assessment document.
Actions	How will we measure success?	Outcomes	Reasons for the variation	Evaluation
Detail the key actions we'll take this year to reach our annual target listed above	What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	What happened	Why did it happen?	Where to next?
Collectively review the Lower School Taikura Steiner Waldorf Curriculum document. Localising to Aotearoa.	Main Lesson Overview Schedule with adjustments completed. Localised Taikura Curriculum completed.	Main Lesson Overview Schedule with adjustments completed by end of 2024. Completed review of Main Lesson descriptors as per schedule presented in	A localised curriculum document relies on consultation with local marae/hapu. It is now understood that localisation is ongoing,	Main Lesson reviews to continue in consultation process with Lower School Staff starting T1, 2025. Changes to Main Lesson curriculum document to

<p>Create a foundation document which guides the approach of the Kaiako in their planning, preparation and use of curriculum documentation.</p> <p>WSL to consult with current and past Steiner Waldorf Teachers to rationalize volume of Main Lesson Curriculum presently.</p> <p>Confirm which whakatauki - <i>2018 Taikura Localisation</i> or <i>2021 SEANZ mandated curriculum</i> - will be used in the reviewed Taikura Curriculum Document.</p>	<p>Foundation Document re approach to planning completed. More frequent use of the language Imagination, <i>Inspiration and Intuition</i> by Kaiako in an Anthroposophical context during meetings, PGC and collegial discussion.</p> <p>Rationalisation of Main Lesson Content for Classes 1 – 7 completed.</p> <p>Whakatauki confirmed.</p>	<p>Faculty meetings for ratification of final changes. Localising of our Taikura curriculum is still in process.</p> <p>The completed foundation document orientates the teacher into the Special Character concepts of imagination, inspiration and intuition relevant for our planning process. The document has been shared with Lower School kaiako.</p> <p>Initial completed but subject to further change as a result of the ongoing review of Lower School Main Lessons.</p>	<p>and a permanent part of curriculum development.</p> <p>Complete review of Main Lessons needs to be completed prior to final rationalisation of curriculum areas.</p> <p>National SEANZ Curriculum document still under review as He Reo Puawai document is integrated into it. The use of Whakatuki will be addressed as part of the integration.</p>	<p>be decided/confirmed and implemented. Trial adjusted schedule in 2025. Continued focus on developing reciprocal relationships with local marae/hapu where a relationship already exists as part of Class 4 and Class 10 noho marae.</p> <p>Aim to include foundation document as reference in PGC conversations.</p> <p>Resource time needed for across level input including the involvement of teachers in classes 8 and 9 to ensure development is consistent across the transition from Lower School to High School.</p> <p>Action decision once SEANZ confirms.</p>
Consult on and draft subject specific documentation for High School curriculum document.	Subject statements which align with the year theme, pedagogical aims and key capacities for each year level will be added to the developing High School curriculum document.	Class 8 and 9 Curriculum statements completed nationally in 2024. Some curriculum areas have also completed for Class 10-12	The decision was made to prioritise Class 8 and 9 as the senior year levels are a little more complicated given the different qualifications currently used nationally.	Focus for 2025 is on the alignment of units of learning for Class 8 and 9 which sit under each of the curriculum statements.
<p>Annual Goal/Target: (This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p>				
Across cohort engagement through activity which enlivens our curriculum.				
<p>Actions Detail the key actions we'll take this year to reach our annual target listed above</p>	<p>How will we measure success? What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.</p>	<p>Outcomes What happened</p>	<p>Reasons for the variation Why did it happen?</p>	<p>Evaluation Where to next?</p>
<p>Investigate options for enhancing the delivery of our Steiner Waldorf curriculum within the structure of the timetable and between/across subjects</p> <ul style="list-style-type: none"> Investigate the research pertaining to impacts of length of period on student learning. Visit Kura with varying organisation of their school day. Work to ascertain the best model for our kura. Establish impact of the new release time for teachers of <i>years 0 – 6</i> on curriculum delivery. 	<p>Draft Guidelines written re best practice when timetabling teacher release within the framework of our Special Character and the delivery of our curriculum.</p>	<p>Workload Procedure developed and confirmed in 2024 based on our collective agreements, discussion and research which were collated into timetable review document.</p>		<p>Review Procedure as part of our policy and procedure review cycle.</p>

<ul style="list-style-type: none"> • Rationalise the tension of <i>release for teacher well-being</i> and our ideal re curriculum of rhythm routine and specialist subjects. • Establish what is the best way to organise the release time for both subject/timetable delivery and teacher well-being. • Establish - based on evidence the optimum length of time for a school period. • Develop possible scenarios for organisation or release time. 				
Actions Detail the key actions we'll take this year to reach our annual target listed above	How will we measure success? What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
Investigate options for enhancing learning opportunities within our Steiner Waldorf curriculum through mixing of cohorts/class groupings <ul style="list-style-type: none"> • Event Week/Reading Challenge • KG transition to school visits 	<p>Potential new mixed cohort events are identified and trailed where applicable.</p> <p>Positive feedback from class 1 teacher on the cohesion of the cohort.</p>	<p>High School vertical groups occurred in 2024 fortnightly with activities & performances as part of High School Assembly programme.</p> <p>Lower School classes, 2 & 3 and 4 & 6 combined for tuakana-teina activities weekly.</p> <p>Book Week happened in 2024 with a school wide fancy-dress parade, quiz, across class reading and activities.</p> <p>Kindergarten transition to school visits happened in Terms 3 and 4 however still waiting to meet with Class 1 teacher in 2025 to assess if there was a positive improvement.</p>	<p>Term 1 2025 needed to be completed before detailed review of cohort could happen.</p>	<p>Decision made to continue in 2025 with High School vertical group activities fortnightly.</p> <p>Lower school tuakana-teina activities will continue in 2025.</p> <p>Still to confirm if Book Week will happen in 2025. This will depend on staff initiative.</p> <p>At KG the visits happened in T3 & T4 and tamariki became more familiar with each other and the school environment. This made their transition to school easier and more predictable. Meeting with class 1 teacher still to be had (T2 2025) and next steps will be determined then.</p>
Continue to strengthen consistency of working together across our two kindergartens including: <ul style="list-style-type: none"> • staff to meet more often to work on Child studies • peer conversations/observations, 	<p>Regular meetings held between both kindergartens which includes allocated time for peer conversations.</p> <p>Increased opportunities for KG child studies created (at least 2x a term - 1 from each KG)</p>	<p>Shared meetings held twice a term in 2024.</p> <p>Twice a year time allocated in shared meeting to peer conversations.</p> <p>Two shared Child Studies held per term.</p>		<p>Our kaiako team working relationships strengthened. Kaiako took on initiatives (eg. NZL1 assessment sheet) and shared assessment formats with each other. Shared hui to continue in 2025, at least two per term.</p> <p>Peer conversations to continue to have time allocated in 2025.</p> <p>Child studies became regular opportunities to work together to support our tamariki as a wider team. This will become business as normal from 2025.</p>

Strategic Goal				
<p>Communication</p> <p><i>To develop communication that meets the needs of all ākonga by ensuring it is consistent, and adds value to our special character, learning relationships and individual understanding.</i></p>				
<p>Annual Goal/Target:</p> <p>(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p>				
Review, update and develop policy and procedure documents around assessment, special character and communication for kindergarten and school.				
Actions	How will we measure success?	Outcomes	Reasons for the variation	Evaluation
Detail the key actions we'll take this year to reach our annual target listed above	What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	What happened	Why did it happen?	Where to next?
Develop Assessment policy and procedure which articulates our approach and rationality based on our special character. Develop special character and communication policy and procedure documents.	Assessment policy and procedure ratified. Special Character and Communication procedure ratified.	Our Assessment Policy was reviewed and updated to reflect our Special Character. Our Special Character policy was reviewed and updated to align with new national SEANZ Special Character principles. Communication procedure was drafted in 2024.		Consult and confirm Communication procedure. Finalise, consult and confirm Special Character procedure document.
<p>Annual Goal/Target:</p> <p>(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p>				
Develop an annual parent education plan which bridges life for our students between home, our kindergarten and school.				
Actions	How will we measure success?	Outcomes	Reasons for the variation	Evaluation
Detail the key actions we'll take this year to reach our annual target listed above	What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	What happened	Why did it happen?	Where to next?
Consult with staff to develop an annual communication/parent education procedure to ensure consistency throughout the school and kindergarten and which includes Special Character talks, panui, parent and festival evenings, sharing of marking.	Procedure developed and ratified.	Recommendations were developed which were integrated into draft communication procedure in 2024.		Focus for 2025 on developing a panui and class parent evening template to ensure consistency of parent education/information sharing across the class communities.
<p>Annual Goal/Target:</p> <p>(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p>				
Implementation of formative assessment approach in alignment with our Kahui Ako roadmap.				
Actions	How will we measure success?	Outcomes	Reasons for the variation	Evaluation
Detail the key actions we'll take this year to reach our annual target listed above	What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	What happened	Why did it happen?	Where to next?
PAT tests Parents of classes taking PAT's are informed of the value of the assessment via an announcement and description in our Grapevine. Detailed information shared in class	Parents of classes taking PATs are informed of the value and outcomes of these assessments. Students are supported by informed parents, and they are attended to in case of anxiety or insecurities. This is valued and repeats in 2025.	Parents were informed twice in the Lower school. WSL & ASL attended 5 class meetings during the year two in early March and 3 in September.	We were successful in our Lower School communication, but not in classes 8 and 9 due to time constraints and a lack of consistency in staff availability.	Develop a standard text to be published twice before PATs in week 3 of Term 1 in the Grapevine and teacher's early parent communication. High School to continue to develop process for Class 8 and 9.

meetings. Parents invited to discuss in depth their concerns with Sponsors and class teachers. Class and subject teachers are able to give feedback to students in a timely manner. Classers 5-9 Teachers know how to access the data, are able to read trends and student progress in time. School management supports and facilitates the implementation of feedback to students.	Parents seek information from teachers after Pat's 2024. Parents are able to seek help and ask questions related to the student performance in those tests in a timely manner 2024. Teachers know how to use NZCER website. Sponsors and relevant subject teachers are seeking assistance from assessment coordinator to support their understanding of the test results and how best communicate their outcomes to students. Anecdotal evidence by teachers will be collected and followed to see if the feedback was pivotal in their engagement. Teachers who have never used the website will take up the longstanding offer to look into the students' results and learn how to use the resource to feedback to students and parents.	A power point presentation has been created to use in the future by teachers to provide an overview of the value of PATs and use of the data. Parents gave informal feedback about having good communication via teacher and Grapevine. Specialist teachers have not been part of formative assessment workshops. Class teachers are confident in the new NZCER website and are able to manage data adequately.	There was no space in our timetable this year to include specialists in our Formative Assessment programme.	Work to include specialist teachers in Formative assessment PLD and expectations. In 2025 teachers to enter their own data to ensure they are more confident navigating and using the many features this website has to offer.
PLD Lower school teachers have PLD on Formative assessment best practice. Exploration of research based effective formative practices. Teachers share current use of FA and trial previously unused methods. Explore HEAD, HEART, HANDS as an umbrella structure for ongoing FA in the lower school. Lower School teachers are aware of feedback techniques they can implement to improve their practice. This includes other subject teachers (Language, technology, movement) Google drive to store, quality formative assessment research for teachers to use when in search of curated best evidence research. Teachers are surveyed on their use of FA practices	Students feel valued and see that their participation is key for their future learning. Students are active and productive stakeholders in their learning Teachers are informed of key issues in the delivery of their formative assessment related programmes and seek to improve formative practices within their lessons. Teachers share and increase their use of FA practices. Google drive is accessed and populated with ideas by other teachers. Survey results show increase in use of FA strategies.	Teachers attended meetings on FA twice a term for the first two terms and were surveyed on their FA practice in their classrooms as an initial measure. Teachers in classes 1-3 have been trialling Head, Heart and Hands symbols and using them as an assessment tool when marking main Lesson books. Some staff have contributed new ideas and readings to the PP living in the formative assessment drive in the lower school.	There is still one survey to be completed in week 6 of term 4. An unexpected outcome was the decision of sending Main Lesson books home regularly for parent feedback which most teachers have been doing and there has been a positive response from parents to this initiative.	The results of the survey will be discussed in term one 2025 to assess the ways to move forward. Classes One, Two and Three will have a review in term two 2025 and explore further assessment options.
STUDENT VOICE Survey conducted with students in classes 5 -7 in term three 2024. Class 6 and 7 will have a special focus on feedback. Class teacher and WSL will work collaboratively to improve the vocabulary and expectations around peer feedback.	Pilot survey gives indications of areas of work as well as a refinement of a questionnaire to be given in subsequent years.	Survey completed.		Proposal to repeat the survey for another two years and for it to be extended into classes 8 and 9.

Strategic Goal				
<p style="text-align: center;">He Reo Ora</p> <p style="text-align: center;"><i>To improve outcomes of all ākonga by weaving into the everyday life of Taikura Rudolf Steiner, the five key focus areas of the He Reo Ora Language Strategy by 2025.</i></p>				
<p style="text-align: center;">Annual Goal/Target:</p> <p style="text-align: center;">(This is our target/goal for this year working towards one of the high-level tangible steps laid out in the strategic plan.)</p>				
Implementation strategies for 2024 are completed.				
Actions Detail the key actions we'll take this year to reach our annual target listed above	How will we measure success? What we expect to see at the end of the year and detail the measurements we'll use to check on our progress. We need to reference the success measures from our strategic plan template.	Outcomes What happened	Reasons for the variation Why did it happen?	Evaluation Where to next?
<p>Individual goal for staff to improve confidence, correct pronunciation and or regularity of use of spoken language. In order to support te reo development in the school, termly phrases are practised in meetings.</p> <p>He Reo Puāwai - implement plan to ensure all aspects are embedded into everyday classroom teaching.</p>	<p>A Te Reo document with termly phrases will be printed and distributed to all staff. Phrases will be practised daily at morning briefing and weekly at faculty meetings. Increased use of phrases will be evident in classrooms and school grounds. Language expectations will integrated into peer observation sheets and peer PGC reviews. A refresher for staff on how to integrate He Reo Puāwai will be included in faculty meetings.</p>	<p>Termly phrases where shared with staff and community via morning briefing, Grapevine and weekly bulletin.</p> <p>The hunch is that language development is still very varied amongst staff.</p> <p>Phrases were practised in meetings.</p>	<p>Refresher He Reo Puāwai has not happened due to the integrating of of this document into the national SEANZ curriculum document.</p>	<p>Language expectations still to be integrated into peer observation sheets and peer PGC reviews.</p> <p>Aim in 2025 to add language expectations to our communication procedure document.</p>
Ratify written language expectations as part of communication procedure document to ensure consistent use of written te reo in school wide communication.	Language is present in formal written communication with greetings and sign offs.		Time restraints and staffing absences in 2024 have meant that this needs to be completed in 2025.	Aim in 2025 to add language expectations to our communication procedure document.
Will review the Spring Festival. The school will explore the relationships between Te Ao Māori and the Anthroposophical nature of the spring festival.	Research and discussion will occur, and evidence will be seen in the minutes of the festival committee and staff review.	Festival group did conduct a review of the Spring Festival with staff in 2024, and changes were made.	Time restraints and staffing absences in 2024.	There is still scope for the development of this festival to include impulses and intentions from mana whenua.