

Dunedin Rudolf Steiner School Board Meeting

Tuesday 11 March 2025 from 5.30pm

Allah
May 25

The Board is legally responsible for the school. Our role is to watch the far horizon, to support its direction as a Steiner school, and to ensure it arrives safely within the law. The Board provides guidelines within which the staff manage the school.

Present: Natalie Bartonova (NB), Anna Noble (AN), Esther Gilbert (EG), Jerry Hsu(JH), Clare Ridout (Board Secretary), Trisha Geraets, Kussi Hurtado (KH).

Visitors – Zoe Cummings

Apologies : Angela Clark (AC).

1. Conflicts of interest, minutes, matters arising	Who
<p>The hui started with a karakia and a waiata.</p> <p>Reading: Balance in Teaching – some reflections shared on the reading</p> <p>Register of conflicts of interests was circulated in an updated form.</p> <p>Board members – new member If no more than 10% of voters object to the Board selecting Zoe as a new member then the Board agreed to appoint her. Proposed EG and seconded TG. Conflict of Interest register will be updated to show Zoe has a child in Class Kea.</p> <p>Approval of accuracy of prior minutes of 11 February 2025 moved by EG, seconded TG.</p> <p>Matters arising:</p> <ul style="list-style-type: none"> • Succession planning – Board members provided their feedback on plans from September 2025 elections. EG and ZC would stand, JH and NB will not stand. Unsure of AC. There is a former Board member who would also stand. • EC and KH will meet about fundraising and report back in May <p>Draft new portfolio – “Nurturing Community Connections” accepted by the Board. JH moved the motion to accept, NB seconded.</p> <p>Authorisation of 6 year olds in kindergarten Four 6 year olds approved. (Maliko, Nina, Jamie, Piper). All accepted JH moved NB seconded.</p>	<p>EC/KH</p>

2. Tumuaki/ Principals Report	Who
<p>Attendance at class parent evenings – how do we engage with the parent community? Teachers are going to work on this a bit on the teacher only day.</p> <p>Noted that class sizes are growing in the younger classes, but we are also aware of a small number of 5 year olds in the kindergarten so need to be ready for a potential drop at that point. Extra marketing is being done for them. Had 5 families on the last school tour – very interested.</p> <p>Fair preparation is progressing, delegated out to class reps. Probably all good, with a strong craft group, class Kea reps have met etc. The Board asked if class reps are ok with the workload – AN confirmed they seem ok so far.</p>	

Al.

*Sally
6 May 2025*

Dunedin Rudolf Steiner School Board Meeting

2. Tumuaki/ Principals Report	Who
<p>Staff well-being survey – TG reported that she had spoken to most staff. More concise survey was one request Teaching staff would like to do it together and make suggestions. Most people thought it was good to have some method of feedback, but not necessarily a survey. Not so keen on responding by talking to someone. Having results back sooner would be appreciated. The two questions would be: What is going well? What could be improved and how?</p> <p>Recipients would be asked for the top 3 things in each category and there would be a section to note whether the response is part of the teachers' collective response.</p> <p>JH will send out survey in the last week before the holidays, and then teachers can meet and discuss on 30 April. Deadlines for survey would be the end of that first week. Board could meet on 6 May.</p> <p>The Ōtepoti ki te raki Community of Learning Agreement was approved for 2024-2025. Approved EG seconded by JH.</p>	<p>JH</p>

3. Finance report	Who
<p>Clare spoke to her report. The deficit outlined includes a Teacher Aide hours budgeted for the year though this is being revised termly. The surplus from last year and the projected deficit for this year are similar in size and therefore acceptable. Because of the increased number of children enrolled we are looking at a healthy financial year looking forward.</p> <p>The school also has 3 international students for 6 months but this won't be accounted for until they have concluded their time here.</p> <p>Clare provided a refresher on how the finances work and will circulate an information sheet on this to Board members.</p> <p>Sources of funding Operations Grant from ministry – Bulk amount for running of the school – admin, overheads etc Teaching Staff grant – Based on roll and calculated for FTTEs Kindergarten money comes in – Shared overheads (eg: power used), Funding that the kindergarten 6 year olds is received by school but transferred to the kindergarten. Money coming in from the Proprietors – They receive the parental donations and transfer money to the board as needed for costs. A budgeted amount for this is agreed each year.</p> <p>The Props owe \$166,764 to the school based on money they have pledged to the school. The school operated within its own budget and did not need to call on the funding pledged by the</p>	<p>CR</p>

Dunedin Rudolf Steiner School Board Meeting

Seldi
6 May 25

3. Finance report	Who
props. The money is held by them and transferred to the Board as needed.	
Report Approved. Moved By JH and TG	
Finance policies approved- moved JH, seconded EG	

4. Health and Safety report	Who
NB reported on her recent Health and Safety tour. Visitor sign seems to be working well in letting visitors know where to go on arrival. There are some ongoing issues that will always be addressed – eg glass, harakeke, Need cover on the wall of the woodwork room for lockdown. Need to address this now. Need a better drain cover in that area.	
Probably need to dig out the area that produces glass or wait for the woodwork area repairs. Eg next working bee. Not sharp glass. Agreed that this can be addressed by management.	

5. Board self review	Who
To be carried forward to a meeting with Angela present.	Next hui

6. Principal Professional Growth cycle	Who
To carry forward until AC is present to report on it	Next hui

7. Special Character Review	Who
The Board reviewed aspects of the SEANZ special character review document under the areas below and rated where they considered the school sat. The staff are reviewing this tomorrow at their College meeting. It will also go to Props and then be sent back to SEANZ.	
Stewardship Governance – at the Embedding stage.	
Property and Resource Management At empowering stage.	
Te Tiriti Embedding for honouring te Tiriti	
Cultural Competence Developing	

AK.

Ally
6 May 2025

Dunedin Rudolf Steiner School Board Meeting

8. Proprietors Report KH reported on recent hui. Hannah on parental leave soon. Teaching hours have been reduced while enrolments have been low. Discussion around 2 year olds in kindergarten is ongoing, reporting from kindergarten is evolving. Finance report showed that so far this year the kindergarten is breaking even. One staff member granted discretionary leave later in year. Woodwork room plans approved so are now going to be developed in detail by the architect and submitted for building consent prior to quotes being sought. A strategic plan is going to be developed by the Props. Funding model may be discussed with the community this year – eg whether to remain as donations based, or move to Attendance dues (fees) and other fees.	Who
9. Any other business Special character. The matter from the last hui was raised and agreed this can be discussed in May. ie whether the school also sends out some guidance about watching videos, TV, video games etc ?	Who Next hui

Closing verse. Meeting ended 7.30 pm Next meeting date – 5.30pm Tuesday 6 May
Key to Initials : Clare Ridout (CR), Management Team (MT), Proprietors Trust (Props), James Guthrie (JG), Natalie Bartonova (NB), Jerry Hsu (JH), Anna Noble (AN), Esther Gilbert (EG), Angela Clark (AC), Zoe Cummings (ZC).



School
Dunedin Rudolf Steiner
Learning with head, heart and hands

Agenda for the Board Meeting

Tuesday 11 March 2025, 5.30pm - 7pm

The Board is legally responsible for the school. Our role is to watch the far h Novemberorizon, to support its direction as a Steiner school, and to ensure it arrives safely within the law. The Board provides guidelines within which the staff manage the school.

Kia tau rā ngā manaakitanga a te runga rawa
Ki tēnā, ki tēnā o mātou e tau nei
Kia tūturu ōwhiti whakamaua
Kia tīna, tīna, haumi e hui ē, tāiki ē

*(May the blessings from above settle on each and every one of us gathered here,
that we may be vigilant and alert in what we do.
Let us be bound together and move forward together)*

1. Karakia and waiata
2. Reading - Balance in Teaching – as before
3. Apologies, reminder re conflicts of interest
4. Approval of accuracy of past minutes
5. Matters arising from previous minutes
6. Authorisation of 6-year-olds in kindergarten
7. Principal's report
8. Finance Report
9. Finance Policies for sign off
10. Health and Safety
11. Plan for Board self review
12. Staff well-being
13. Principal Professional Growth Cycle
14. Special Character Attestation
15. Report from the Proprietors (KH)
16. Any other business
17. Next meeting's date

"The healthy social life is found when in the mirror of each human soul the whole community finds its reflection, and when in the community the virtue of each one is living". Rudolf Steiner



Dunedin Rudolf Steiner School Board

Register of interests

Name of board member	Description of interest	Has the board been notified of the interest?	Date of disclosure	Steps taken by board for dealing with the conflict	Actions taken by the board member to address the conflict
Clare Ridout <i>Props rep</i>	Is employed by proprietors and produces accounts for kindergarten and Trust. There is the potential for a conflict of interest in matters relating to the Boards relationship with these entities	Yes	Formally on 4 July 2018	Clare will be excluded from decision making relating to these entities	Clare will be excluded from decision making relating to these entities
Esther Gilbert <i>Parent rep</i>	Esther is an owner of Gilberts Fine Foods. This business has been used by the school to supply food for some school events.	Yes	18/9/2023	Esther will be excluded from any relevant purchasing decisions	Esther will be excluded from any purchasing decisions which could relate to Gilberts
Jerry Hsu <i>Parent Rep</i>	Has a child in Class Kererū and in Class Kākāpō	Yes	12/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a parent	The Board member will remind the Board of this conflict where necessary
Angela Clark <i>Parent Rep</i>	Has a child in Class Kiochio	Yes	12/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a parent	The Board member will remind the Board of this conflict where necessary

Name of board member	Description of interest	Has the board been notified of the interest?	Date of disclosure	Steps taken by board for dealing with the conflict	Actions taken by the board member to address the conflict
Anna Noble Principal	Has a child in Class Kereū	Yes	12/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a parent	The Board member will remind the Board of this conflict where necessary
Kussi Hurtado Proprietors Rep	Has a child in Class Kiokio and one in Kindergarten	Yes	12/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a parent	The Board member will remind the Board of this conflict where necessary
Natalie Bartonova Parent Rep	Has a child in Class Kea	Yes	12/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a parent	The Board member will remind the Board of this conflict where necessary
Trisha Gerards Staff Rep	Is the Class Kereū teacher	Yes	21/2/2025	The Board member will be excluded from discussions where there is a conflict between their Board role and that as a teacher of this class	The Board member will remind the Board of this conflict where necessary

Tumuaki report to the School Board March 2025

Special Character

- Parent experience evening: a well attended evening. Emily and Trisha shared activities from their morning circle. Very positive feedback from the attendees.
- Special Character Self for review to be looked at by the board. This new layout is replacing the attestation from previous years and has been developed with the ERO framework of self improvement as well as the Steiner principles that have been developed and agreed on by the fellowship. It is a new framework. The self-review will be done by the College of teachers, board and proprietors.

School life

- Great involvement from parents and the wider community in the main lessons: in music, NZ history, careers last year, food preparation etc.
- School tour had about 5 families attending with children ranging from kindergarten to class 5 age. High interest in joining the school/kindergarten.

Other

- Class Kiokio and Kākāpō are growing and there are children on the waiting list for both classes, as well as for class 1 2026. Balancing growth with class sizes etc will have to be carefully managed.
- Advertising will have to focus on the 5 year old children. While there are a lot of tuakana in the kindergarten, class 1 2027 is currently very small.
- MoU Kahui ako Ōtepoti

Annual Plan Progress (please refer to separate document)

National Administration Guideline 1 – Curriculum

- Teachers are involved in the development of the learning steps for the primary school curriculum. This is to part of the across school teacher meetings and will give more depth to our understanding of the learning steps within our special character.
- Primary staff meetings include a small section on didactics regarding te reo Māori.

National Administration Guideline 2 – Reporting and Planning

Roll Term 1 2025

Class 1/2	Kiokio	11/12 (+ international)
Class 3/4	Kākāpō	10/15 (+international)
Class 5/6	Kea	8/11 (+international)
Class 7	Kererū	8
Tuākana		5 (+6 by the end of the year)

Total roll 80 (+3 international)

National Administration Guideline 3 – Personnel

- Staff well-being survey to be discussed.

National Administration Guideline 4 – Finance and Property

- Please refer to finance report.

National Administration Guideline 5 – Legislative

- Fire drill 27th of February.

To be read in conjunction with:

- Annual plan progress 2025
- Self review Steiner School
- MoU Kahui Ako Ōtepoti

Purpose

The Boards of Trustees and tumuaki/principals of the kura/schools
and the managers and staff of the early childhood centres
and the managers and staff of the education providers
and the various other organisations

identified below:

undertake to work as a Kāhui Ako collaboratively, for the benefit of all children and young people in North Dunedin and for their families and the community as a whole.

Parties to all achievement challenges:

Dunedin North Intermediate
Dunedin Rudolf Steiner School and Kindergarten
George Street Normal School
Liberton Christian School
Logan Park High School
North East Valley Normal School
Opoho School
Pine Hill School
Port Chalmers School
Ravensbourne School
Sawyers Bay School
St. Leonard's School

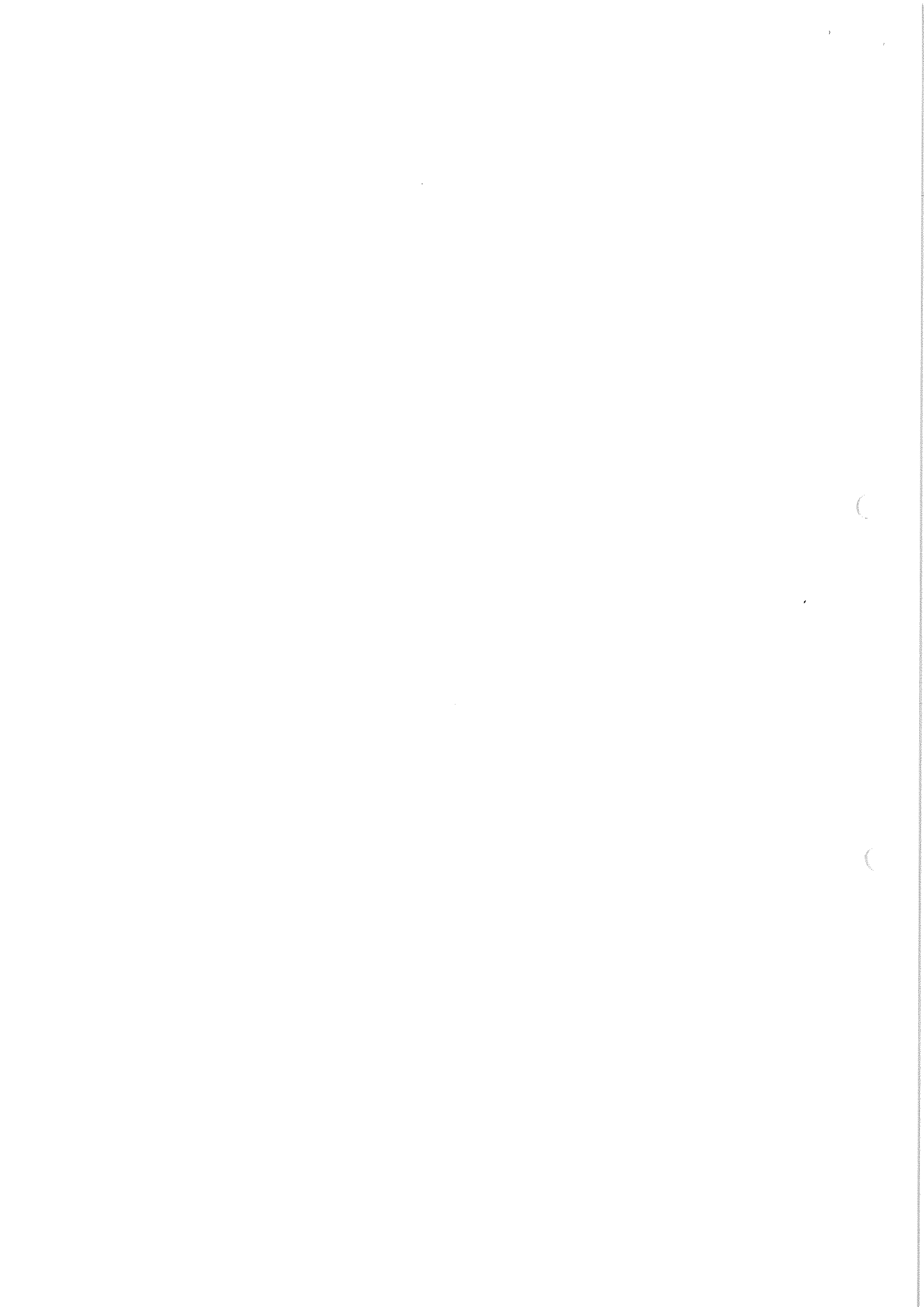
Parties to some achievement challenges:

ECE centres:

Dunedin Kindergartens
Islington ECC
Jonathan Rhodes Kindergarten
Kelsey Yaralla Kindergarten
Otago University Childcare Association
Pioneers Early Learning Years
Port Chalmers Kindergarten

Providers:

Otago Polytechnic



Agreement period: February 2025- February 2026

Contribution of staffing, time and funds

This is how we will work together:

- we have identified shared achievement challenges that are relevant to the needs of the ākonga/ students within our kura/schools and centres;
- we have developed a shared achievement challenges plan (the plan) to address these shared achievement challenges in order to achieve the valued outcome we seek;
- we will utilise and manage the dedicated resources (including networking and travel allowances) provided to the employing school for the Kāhui Ako Across School teacher and leadership roles, to best implement the plan;
- allowances attached to individual roles within the Kāhui Ako will be retained by the employing school. Should a particular role end during a school year, the balance will be forwarded on to the school that employs the successor to that role, pro rata;
- we will involve parents, ākonga, whānau and communities, providers, agencies, ministries, iwi, business and other organisations in implementing the plan;
- individual Boards will reference the Kāhui Ako plan within their own individual schools' strategic and annual plans along with the goals/objectives related to the needs of their own students;
- we will implement systems for monitoring, reviewing and adapting the plan as necessary;
- we will establish and operate an operational structure to manage the processes to implement the plan;
- we will contribute \$300 per year of our Ministry allocated \$1,000 Kāhui Ako grant to the administration and management of the Kāhui Ako;
- we will actively participate in Kāhui Ako events and meetings where relevant and practicable;

Variations

Where substantial changes are made to the plan, i.e. the challenges being addressed and/or the approaches used to address them, and/or milestone/review dates, this will necessitate our Kāhui Ako to agree to the amended plan. Any such amendment to the plan will be attached to this original Agreement. The Ministry of Education must be informed of any such variations or changes to roles, resources or allowance allocations.

The Ministry of Education will also be informed as per the following:

- Change to the composition of this Kāhui Ako where the departing kura/school is critical to the maintenance of the ākonga/ student pathway within the Kāhui Ako;
- Withdrawing, apply to disestablishment.
- Disestablishment of the Kāhui Ako: If prior to the termination date of this Agreement, our Kāhui Ako determines to disestablish, we will notify the Ministry of Education of this intent immediately;
- Changes to the composition of our Kāhui Ako will require: approval by the Ministry of Education;
- Amendment to the list of signatories to this Agreement.



Privacy

- a) The Kāhui Ako Privacy Protocol (as set out in Appendix 1 of the Kāhui Ako Guide for Schools and Kura), which is compliant with the Privacy Act 1993, and the Official Information Act 1982 (sharing of aggregated data), has been adopted by our Kāhui Ako. All participating Boards and service providers agree to comply with and to ensure compliance with the privacy protocol when dealing with personal information about leaders, teachers, students', parents, families, and whānau.

Joining and withdrawing

Joining: Where a kura/school is to join our Kāhui Ako, the Ministry of Education is to be informed of this prior to the change taking effect.

Withdrawing: Where any Board elects to leave our Kāhui Ako, they will provide notice no later than the end of term three to our Kāhui Ako and the Ministry of Education. The withdrawal will take effect from the start of the following school year. This does not preclude a withdrawing kura/school from participating in another Kāhui Ako without resourcing during this period of notice. b) We acknowledge that withdrawal from the Kāhui Ako, has resourcing and employment relations implications for the schools in our Kāhui Ako particularly if one of the roles is employed by a departing school.

Signed by



For Dunedin Rudolf Steiner School

ANGELA CLARK

date: 13/6/25



Goal 2 - Nurture the mana of te Tiriti

Success Indicators	Tasks strategies and resources	Progress	March update
<p>Tikaka</p> <p>Implementing tikaka into the fabric of our everyday life.</p>	<ul style="list-style-type: none"> • Pepeha, waiata, whakatauki, karakia are being woven into the daily lives at school when they become available. • Familiarise the children and the community with the learning from the wānaka at the start of 2025. • School visit to the Puketeraki marae. 		<ul style="list-style-type: none"> • Some classes have started writing their pepeha • karakia kai from Puketeraki being used in classes
<p>Te reo Māori</p> <p>Staff increase confidence in the class 1 te reo Māori curriculum as well as methodology of teaching a second language.</p>	<ul style="list-style-type: none"> • Regular language learning by staff, including methodology. • Allowing dedicated time in the timetable for te reo. 		<ul style="list-style-type: none"> • James focusing on methodology in primary staff meetings means that staff take ideas for activities into their classes.

Annual Plan 2025 Progress

Goal 1 Excellence for all pupils in our Steiner Waldorf Special Character school.			
Success Indicators	Tasks strategies and resources	Progress	March update
<p>Teaching practices and learning takes place beyond the classroom. Connections with other kura and professionals are sought and maintained.</p>	<ul style="list-style-type: none"> • PD focus in school • Across school meetings • Visiting other schools • Connecting with specialist teachers online • Relevant PD 		<ul style="list-style-type: none"> • Teachers are engaged with across school meetings, working on learning steps for subjects areas.
<p>Literacy and Numeracy focus: ākonga, who are not achieving at the expected levels, will be supported by the LSC, TA and classroom teacher.</p>	<ul style="list-style-type: none"> • Every child that needs support has an IEP, reviewed regularly • Classroom teacher, LSC, TA and whānau work closely together • Guidelines are developed, implemented and reviewed 		<ul style="list-style-type: none"> • Every primary staff meeting has an update on children that are involved with the LSC.

	<ul style="list-style-type: none"> Encouraging the use of te reo Māori in the daily life of the school. 	
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Goal 3 Grow the School

Success Indicators	Tasks strategies and resources	Progress	March update
The school and kindergarten have an implemented strategy from the outset of the year.	<ul style="list-style-type: none"> Marketing materials are used with consistent messaging and layout. Website is updated. Regular open days etc are held and advertised. Opportunities for advertising /spreading the word are taken up. 		<ul style="list-style-type: none"> Proprietors are developing their strategic plan. Marketing materials are developed in the office with the same layout and messaging. First open afternoon in kindergarten (1 family) and school tour (5 families)
Kindergarten has a clear strategy going forward in regard to children numbers, buildings, structure.	<ul style="list-style-type: none"> Review items: structure of kindergarten, rooms, new build. Sustainable marketing and advertising. 		<ul style="list-style-type: none"> The kindergarten annual plan will be further developed when it can be embedded in the bigger strategy from the proprietors.

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Goal 4 - Foster a healthy community and environment			
Success Indicators	Tasks strategies and resources	Progress	March update
<p>Increasing understanding of special character includes the understanding that school is a shared responsibility and held by the entire community.</p>	<ul style="list-style-type: none"> Parents/classes take ownership of areas of the fair and work as part of the fair committee, building knowledge of areas that can be passed on over the years. Create an environment where parents are embedded in working bees, school events etc. Special character workshops, offerings from teaching staff and the community. 		<ul style="list-style-type: none"> Class reps are working well together, some areas will need more support than others in regard to the fair. Attempting to start a Playground improvement group. Parent experience evening was held and well attended.
<p>Surveys and feedback from the community are sought when appropriate on relevant topics,</p>	<ul style="list-style-type: none"> Surveys may be made by management or governance to gather 		

e.g. engagement with the Kaupapa Māori group, growth of the school, structural changes in the kindergarten.	feedback or guide a direction forward.		
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Board portfolio: Nurturing community connections

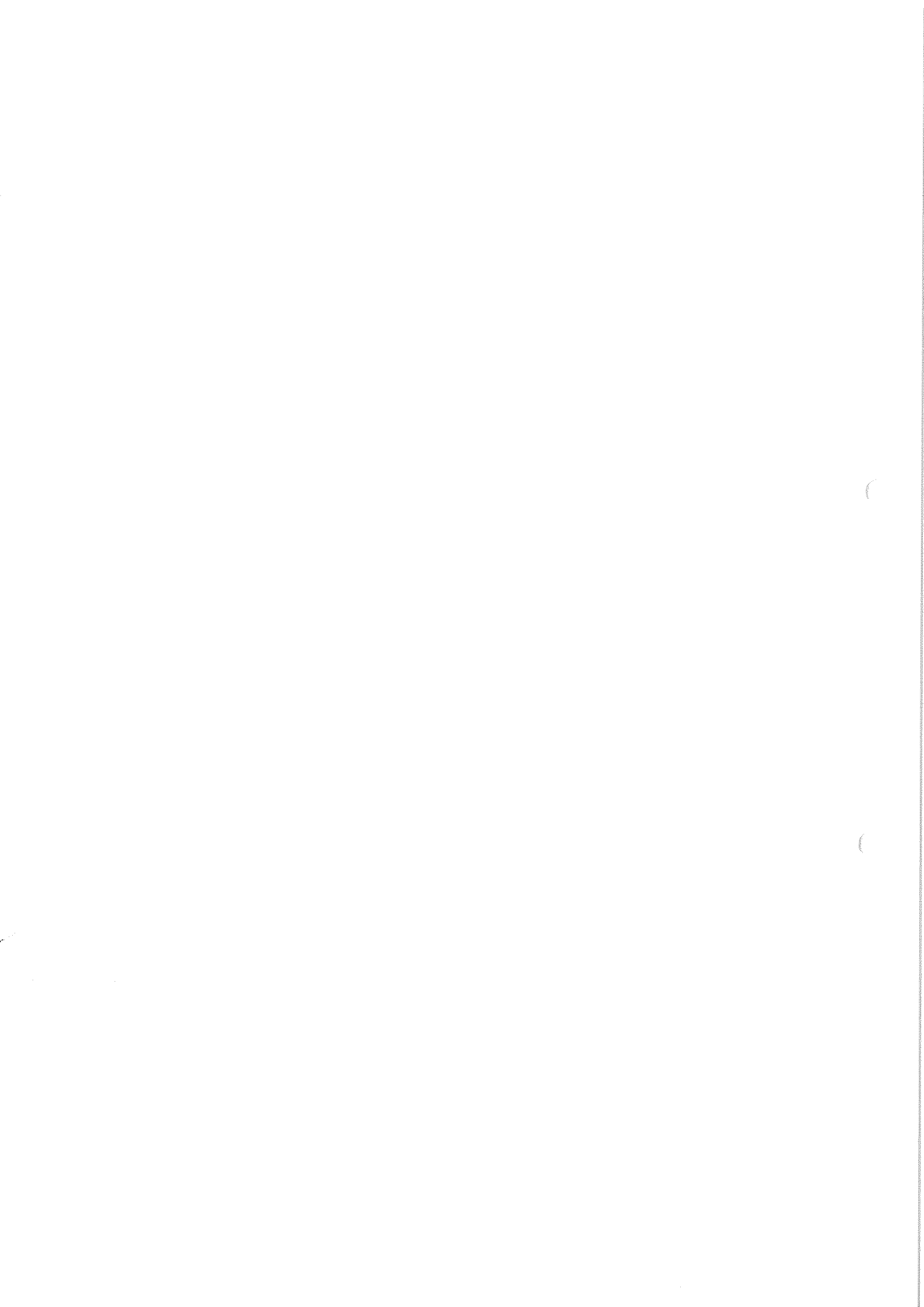
This portfolio sits within the Board's strategic goal to "Foster a healthy community and environment". The purpose of this portfolio is to build confidence and ownership in the community to engage within their class communities and beyond and contribute to an environment of belonging, connection and responsibility. The school aims to have a community that looks out for each other, shows initiative and contributes to the wellbeing of the wider school and its environment.

The responsibility could include but is not limited to:

- To liaise with class parent reps
- To support class parent reps in building connections and projects
- To share relevant information from the board and with the board (while adhering to proper communication channels with class teachers, management and governance)
- To work within the strategic goals of the board
- To contribute to the newsletter if and when appropriate
- To engage with community fundraising

This portfolio is supported by the relevant policies and procedures:

- Annual plan
- Strategic plan
- Complaints resolution
- Fundraising policy and procedure
- Privacy policy



Finance report to the Board

1. Income and expenditure to 28 February

Income

The budget variance report shows no items of concern. The teacher allocation from the Ministry is higher than budgeted and therefore the funding budgeted to be received from the Proprietors could be used for other purposes by the Proprietors – eg the woodwork room development. In the accounts for the Board the Proprietors contributions have traditionally been shown as income when funds are transferred, but in fact the accounts should set some of these transfers against the outstanding money due from the Proprietors in respect of prior years.

Operations grant received is also higher than budgeted but this is due to timing of payments.

The International student fee income is included in other income as 1 month of the funding.

Expenditure

One of the larger costs is the cost of teachers. The accounts show \$15,417 cost of teachers funded by Proprietors against a budget for the period of \$10,500. However the payroll report on the use of the Teachers salary grant shows that there is a credit of \$11,520 so there is a net underspend on salaries of around \$6,603.

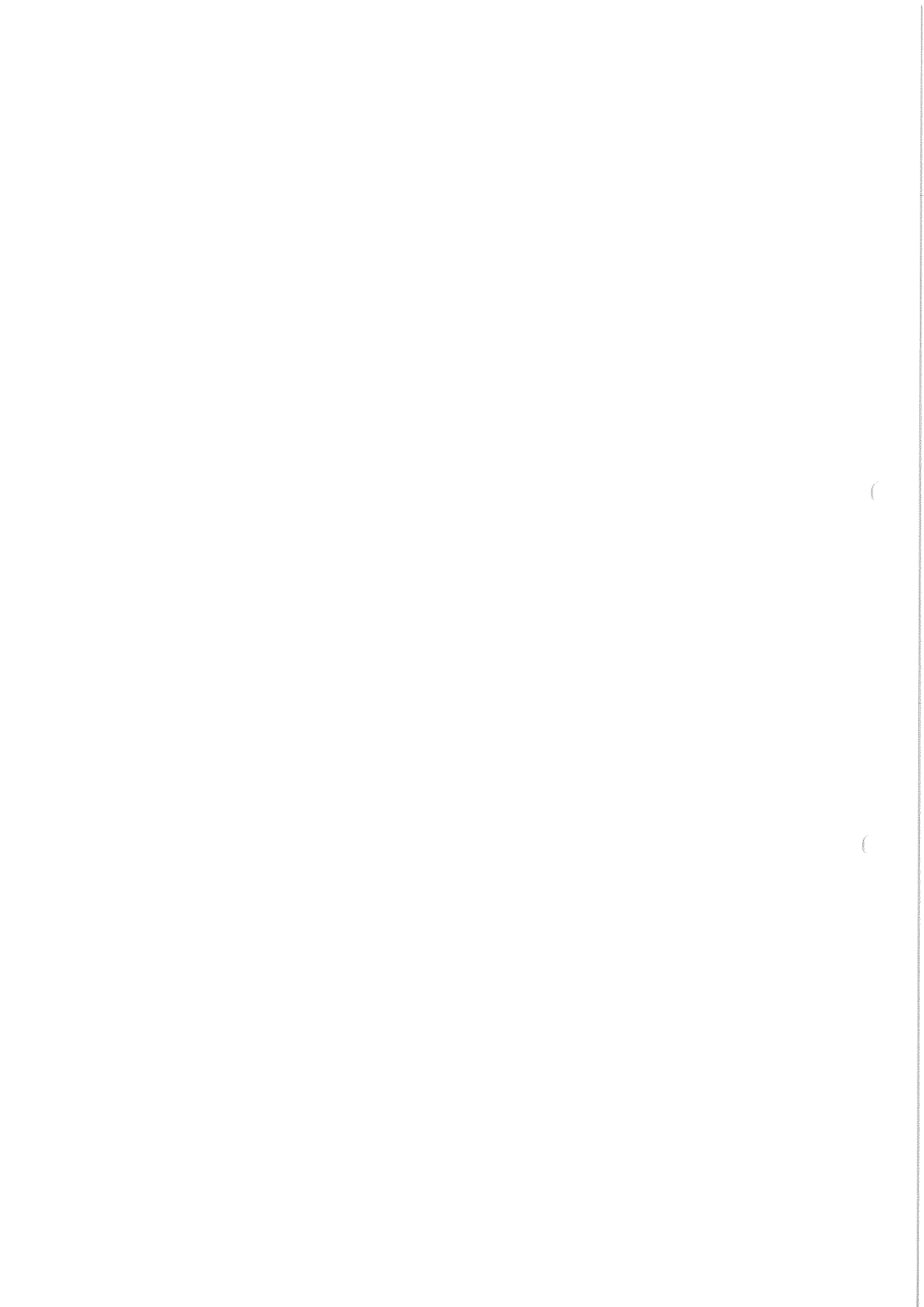
The budgeted expenditure should be increased to reflect the Furniture and Equipment grant of \$10,200. This will increase the budget deficit. The original budget deficit was \$5,735. This will be increased to \$15,685 because of the Principal wellbeing budget and the previous unspent furniture and equipment budget carried forward. With the furniture and equipment spend for 2025 the deficit will increase to \$25,885.

Balance sheet

The accounts are now created through Xero. The transfer of all data brought forward has not yet been completed but the next report should include the balance sheet items – ie assets, liabilities and reserves.

2. Draft audited accounts for the year to 31 December 2024

These have been submitted to the auditor. The draft surplus for 2024 was \$38k with government funding being higher than forecast. This surplus includes all the income budgeted from the Proprietors Trust (\$125,573).



Budget Variance

Dunedin Rudolf Steiner School

For the 2 months ended 28 February 2025

No variances of concern. Budget includes two budgets carried forward from 2024.
Teacher salary allocation is now 5.33 FTE while budget was based on a 4.7 FTE allocation.
This may leave more funding for Props to focus on woodwork room development.

Account	Actual for the period	Budget for the period	Variance %	Overall Budget for the year including cfwds
Income				
Ministry Funding				
Operation Grants	42,478	26,602	60%	159,612
Teachers Salaries Grants	67,388	70,500	-4%	423,000
Furniture and Equipment grant	0	1,700	-100%	10,200
Other Ministry funding - inc teacher aide	3,193	1,100	190%	6,600
Total Ministry Funding	113,059	99,902	13%	599,412
Other income	3,071	598	413%	3,588
Contributions from Kindy	0	1,334	-100%	8,004
Contributions from Proprietors	20,000	16,844	19%	101,064
	136,130	118,678	15%	712,068
Costs				
Teaching and learning costs				
Teacher Aide	3,202	6,954	-54%	41,724
Teachers funded by Ministry	67,388	70,500	-4%	423,000
Teachers funded by Proprietors	15,417	10,500	47%	63,000
Relievers	422	2,666	-84%	15,996
Class materials, activities, stringed instruments	10,821	5,694	90%	34,164
SEANZ/Federation Levies and other	242	1,278	-81%	7,668
Professional Development	753	1,166	-35%	6,996
Principal Well-being professional development	376	543	-31%	3,259
SMS (Edge) and assessment	531	250	112%	1,500
Total Teaching and learning costs	99,153	99,551	0%	597,307
Administrative costs				
Admin salaries	10,114	8,916	13%	53,496
Board Audit	0	736	-100%	4,416
Board Expenses, bank charges, ACC, general	1,061	690	54%	4,140
Insurance	0	162	-100%	972
Laptop leases	169	174	-3%	1,044
Office supplies, medical, internet, phone, etc	957	1,168	-18%	7,008
Promotion & Advertising	0	174	-100%	1,044
Total Administrative costs	12,301	12,020	2%	72,120
Property costs				
Caretaking and cleaning	2,807	2,757	2%	14,457
Heat light and water	1,021	1,650	-38%	9,901
Fixed assets	7,977	2,485	221%	14,912
Grounds Keeping	822	554	48%	3,324
Depreciation General	0	538	-100%	3,228
Rates	1,148	554	107%	3,324
Repairs and Maintenance	1,157	1,530	-24%	9,180
Total Property costs	14,931	10,069	48%	58,326
	126,385	121,640	4%	727,753
Surplus or deficit	9,745	-2,962		-15,685
Use of 2025 Furniture and equipment grant				-10,200
Revised deficit				-25,885

\$3,259 is brought forward

Includes \$8,912 cfwd

Dunedin Rudolf Steiner School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	591,747	495,549	638,988
Locally Raised Funds	3	145,983	133,423	55,113
Use of Proprietor's Land and Buildings		70,875	-	70,875
Interest		1,169	50	1,140
Other Revenue		214	400	7,248
Total Revenue		809,988	629,422	773,364
Expense				
Locally Raised Funds	3	4,289	2,500	1,423
Learning Resources	4	569,219	525,229	524,042
Administration	5	80,759	71,631	77,056
Interest		245	-	329
Property	6	117,346	40,548	117,178
Loss on Disposal of Property, Plant and Equipment		-	-	150
Total Expense		771,858	639,908	720,178
Net Surplus / (Deficit) for the year		38,130	(10,486)	53,186
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		38,130	(10,486)	53,186

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

Dunedin 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	4,851	11,702	49,585
Accounts Receivable	8	219,571	178,000	150,999
GST Receivable		5,351	-	-
Prepayments		2,817	400	365
Inventories	9	719	719	719
		<u>233,309</u>	<u>190,821</u>	<u>201,668</u>
Current Liabilities				
GST Payable		-	5,000	4,186
Accounts Payable	12	49,423	50,350	58,895
Provision for Cyclical Maintenance	13	1,989	1,500	256
Finance Lease Liability	14	1,736	1,700	1,427
		<u>53,148</u>	<u>58,550</u>	<u>64,764</u>
Working Capital Surplus/(Deficit)		180,161	132,271	136,904
Non-current Assets				
Property, Plant and Equipment	11	26,028	18,500	17,423
		<u>26,028</u>	<u>18,500</u>	<u>17,423</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	21,591	20,000	19,230
Finance Lease Liability	14	2,424	1,300	1,220
		<u>24,015</u>	<u>21,300</u>	<u>20,450</u>
Net Assets		<u>182,174</u>	<u>129,471</u>	<u>133,877</u>
Equity		<u>182,174</u>	<u>129,471</u>	<u>133,877</u>

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

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Government Grants - Ministry of Education	\$ 171,400	\$ 145,529	\$ 179,746
Teachers' Salaries Grants	420,347	350,020	459,242
	<u>591,747</u>	<u>495,549</u>	<u>638,988</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	137,135	125,923	49,793
Fees for Extra Curricular Activities	1,844	-	1,580
Fundraising and Community Grants	257	-	375
Other Revenue	6,747	7,500	3,365
	<u>145,983</u>	<u>133,423</u>	<u>55,113</u>
Expense			
Extra Curricular Activities Costs	4,160	2,500	1,423
Other Locally Raised Funds Expenditure	129	-	-
	<u>4,289</u>	<u>2,500</u>	<u>1,423</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>141,694</u>	<u>130,923</u>	<u>53,690</u>

Donations include \$125,573 donation from the Rudolf Steiner School Trust (Otago) (2023:\$40000).

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Curricular	\$ 30,769	\$ 14,976	\$ 25,819
Employee Benefits - Salaries	520,385	500,490	489,691
Staff Development	13,229	6,663	4,755
Depreciation	4,836	3,100	3,777
	<u>569,219</u>	<u>525,229</u>	<u>524,042</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	5,033	3,500	4,243
Board Fees and Expenses	3,719	1,000	4,350
Other Administration Expenses	15,763	15,870	13,974
Employee Benefits - Salaries	55,253	50,322	53,615
Insurance	991	939	874
	<u>80,759</u>	<u>71,631</u>	<u>77,056</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	1,600	3,200	1,826
Cyclical Maintenance	4,184	-	10,109
Heat, Light and Water	11,110	9,520	9,657
Rates	4,255	3,200	3,419
Repairs and Maintenance	8,563	13,128	7,645
Use of Land and Buildings	70,875	-	70,875
Employee Benefits - Salaries	11,376	7,500	9,631
Other Property Expenses	5,383	4,000	4,016
	<u>117,346</u>	<u>40,548</u>	<u>117,178</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	4,851	11,702	49,585
Cash and cash equivalents for Statement of Cash Flows	<u>4,851</u>	<u>11,702</u>	<u>49,585</u>

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	178,205	178,000	85,595
Banking Staffing Underuse	-	-	25,986
Teacher Salaries Grant Receivable	41,366	-	39,418
	<u>219,571</u>	<u>178,000</u>	<u>150,999</u>
Receivables from Exchange Transactions	178,205	178,000	85,595
Receivables from Non-Exchange Transactions	41,366	-	65,404



9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Recorders	719	719	719
	<u>719</u>	<u>719</u>	<u>719</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Furniture and Equipment	14,652	9,217	-	-	(3,151)	20,718
Information and Communication Technology	130	1,255	-	-	(463)	922
Leased Assets	2,139	2,970	(4,037)	4,037	(1,125)	3,984
Library Resources	502	-	-	-	(97)	405
	<u>17,423</u>	<u>13,442</u>	<u>(4,037)</u>	<u>4,037</u>	<u>(4,836)</u>	<u>26,029</u>

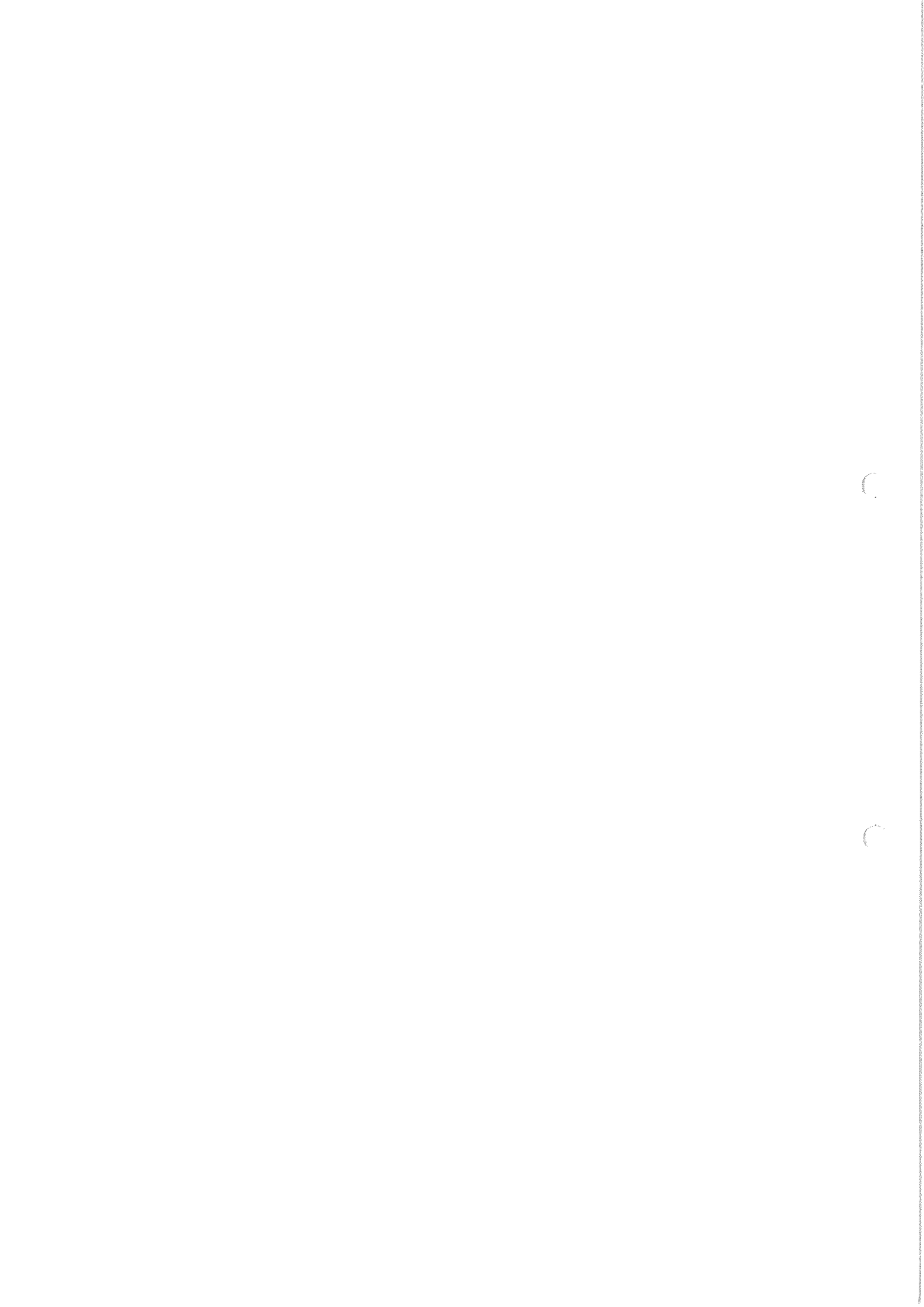
The net carrying value of furniture and equipment held under a finance lease is \$X (2023: \$X)

The net carrying value of motor vehicles held under a finance lease is \$000 (2023: \$000)

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	57,749	(37,032)	20,717	48,533	(33,881)	14,652
Information and Communication Technology	6,606	(5,684)	922	5,351	(5,221)	130
Leased Assets	5,697	(1,713)	3,984	6,764	(4,625)	2,139
Library Resources	6,416	(6,011)	405	6,416	(5,914)	502
	<u>76,468</u>	<u>(50,440)</u>	<u>26,028</u>	<u>67,064</u>	<u>(49,641)</u>	<u>17,423</u>



12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	4,350	4,350	7,681
Accruals	3,314	1,000	646
Employee Entitlements - Salaries	41,759	45,000	50,568
	<u>49,423</u>	<u>50,350</u>	<u>58,895</u>
Payables for Exchange Transactions	49,423	50,350	58,895
	<u>49,423</u>	<u>50,350</u>	<u>58,895</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	19,486	19,230	18,174
Increase to the Provision During the Year	4,184	-	10,109
Use of the Provision During the Year	(90)	-	(8,797)
Provision at the End of the Year	<u>23,580</u>	<u>19,230</u>	<u>19,486</u>
Cyclical Maintenance - Current	1,989	1,500	256
Cyclical Maintenance - Non current	21,591	20,000	19,230
	<u>23,580</u>	<u>21,500</u>	<u>19,486</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 Maintenance plan.

14 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 \$
	<u>4,160</u>	<u>3,000</u>	<u>2,647</u>
Represented by			
Finance lease liability - Current	1,736	1,700	1,427
Finance lease liability - Non current	2,424	1,300	1,220
	<u>4,160</u>	<u>3,000</u>	<u>2,647</u>

15. 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 (the Rudolf Steiner School Trust (Otago)) 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'.

Steiner Curriculum and Property maintenance Kindergarten

A Steiner Kindergarten operates from the same premises as the school, which are owned by the Proprietor. Being in close proximity there are shared costs and services. The following transactions occurred between the School and the Kindergarten in 2024:

- i) Due to a disparity between the school starting age for children receiving a Steiner Education and that of the State, and following a Memorandum of Understanding between the Ministry of Education and the Federation of Rudolf Steiner Schools in New Zealand, there were 2 children (2023: 6 children) on the March school roll who were still attending Kindergarten. The School transferred the equivalent amount of Grant funding, relating to these children, to the Kindergarten. The amount transferred was \$1,885 (2023: \$4,787).
- ii) Because the School and the Kindergarten share premises there are shared costs. The costs are incurred by the school and the contribution by the Kindergarten is calculated as a percentage of the total area occupied. The Kindergarten contribution to shared costs in 2024 was \$8,631 (2023: \$8,152).
- iii) The Administrator employed by the school does some administrative work for the Kindergarten and \$24,593 has been charged to the Kindergarten (2023: \$20,938).
- iv) The Proprietor has charged the School \$25,327 (2023 :\$24,904) for the services of the Executive Officer during the year.

Total owing at 31 December 2024

As a result of the above related party transactions, the amount owing by the Proprietors to the Board at 31 December 2024 was \$166,764 (2023 :\$78,356). The Board was owed \$8,894 by the kindergarten (2023 \$7,239).

16. 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	3,245	3,380
<i>Leadership Team</i> Remuneration Full-time equivalent members	121,318 1	120,207 1
Total key management personnel remuneration	124,563	123,587

There are **7** members of the Board excluding the Principal. The Board has held **9** full meetings of the Board in the year. 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 other school matters.

Principal 1

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	110-120	110-120
Benefits and Other Emoluments	3-4	3-4

Other Employees

There was one other employee with remuneration greater than \$100,000 in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1	0
	1.00	0.00

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

17. 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	-	-
Number of People	-	-

18. Contingencies

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

The Board was notified of a claim of \$X alleging a breach of contract. The Board has not recognised this matter in the financial **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.

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$0).

20. Events After Balance Date

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

