



Education

Dunedin Rudolf Steiner

Learning with head, heart and hands

Proprietors Trust – Rudolf Steiner School Trust Otago

Agenda Thursday 24 November 5.30pm

At DRSS, Fern Rd 1, Dunedin

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

Previous Minutes– amendments, agree, sign off

Actions arising

General

Strategic plan from hui

Kindergarten

Pay request re casual rate

Kindergarten manager portfolio/internal recruitment

Building and Property

Flowform

Maintenance

Naming classrooms?

Accessible parking space by talking tree

Finances

Budget 2023 – kindy and Props

Policies

Reporting to Governance by management

Board

Miscellaneous



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Proprietors meeting minutes - Rudolf Steiner School Trust Otago

Thursday 29 September, 5.30 - At the school

Present –Cassino Doyle , Kussi Hurtado, Edwina Hill. Julie MacLeod, Lenka Blass, Birgitte McLean Clare Ridout.

Apologies : Pene Jonstone

Opening karakia : Kia tau rā ngā manaakitanga a te runga rawa, Ki tēna. ki tēnā o mātou e tau nei,

Kia tūturu ōwhiti whakamaau, kia tīna, tīna, hui ē, tāiki ē.

1. Minutes	Who
Approved – Edwina, seconded Cassino	

2. Matters arising	Who
<ul style="list-style-type: none"> Birgitte will follow up the kindy hours survey. (le the survey that was done about the demand for extra hours before or after kindergarten) Policy has been drafted and circulated to Props on communicating essential items to Props – to be looked at next meeting Funding for items from Port Otago, funding for kindergarten toilet work Edwina needs to complete a summary of Head Teacher appraisal Kussi help in creation of poster for marketing purposes Julie to pass Flayme's details to Cassino re contact with local iwi Add Special Character item to Props meetings as a regular item. 	BM All CR completed KH JM/CD All
Look at progress on a goal at each meeting. Special character training for trustees added to annual plan. And for the future it needs to be mapped out how the school preserves special character – what structures hold this.	

3. General	Who
Governance Training at previous meeting It was felt that the training was quite useful, and a good reminder of the duty to conduct selves in a professional manner. Roles of governance and management clarified. Key takeaway is to clarify and consolidate the role of the Props.	All
Forum Planning Aukaha visiting date locked in. 13 October. CD, PJ and CR will meet What is it we want from them? To manifest our bicultural vision in an appropriate way that fits our context.	CR/CD/PJ

3. General	Who
<ul style="list-style-type: none"> - Historic aspects of the land are examined and Aukaha are potentially the conduit to the correct sources/pathways to be interpreted and/or followed. They can link us to the proper channels. - Community forum planned for Term 4 <p>New Prop member Birgitte MacLean left the room while her application to join the trust was considered. She was accepted as a props member. Cassino put the motion, seconded by Edwina and Lenka.</p> <p>Principal recruitment No feedback until after Friday 30th - when the recommendation from recruitment group is taken to the Board meeting. Proper process has been followed.</p>	

4. Kindy report	Who
<p>It was suggested that there is an item on the template for future events and one on reporting against annual/ strategic plan</p> <p>Head teacher performance agreement Clarification around annual goals as relating to the strategic plan. Document to be amended to have a professional standards column and references to particular objectives from the strategic/annual plans. Remove reference to Career allowance.</p> <p>‘The Essentials’ to be circulated to props</p> <p>Edwina and Julie to amend document to better fit purpose.</p> <p>Update on Matter from former employee It was agreed that the Trust would go to mediation as part of the process. Employment lawyer can take on the process. It is agreed by the props that the employment lawyer will engaged. The cost is anticipated as up to \$3.5k. Someone to instruct lawyer It is unusual that insurance would not cover this matter.</p> <p>Staff survey Kindy staff survey similar to that of primary school. The results indicate that staff are pretty satisfied in their work. CR will write a summary and it can be circulated in the same way the Board will circulate the school one.</p>	<p>JM</p> <p>CR</p> <p>JM/EH</p> <p>EH/CR</p> <p>CR</p>

5. Maintenance update	Who
Concrete slab to be laid by Dan for the fountain? Update reviewed by props.	

6 Finance	Who
Papers presented. Budgets Props budget – reviewed 2% increase on parent donations proposed. However the Trust we will revisit this once we know the principal position.	Next time
Kindy budget- reviewed Looking at breaking even Decisions around budget to be deferred until next meeting	Next time

7. Policies	Who
Reporting to governance by management Deferred to next meeting	Next time

8. Board	Who
This is an agenda item to get a report on what is happening at the Board. In future, look to have an item on governance for props – how the governing body works.	Next

9. Special Character attestation	Who
Needs to be developed further but Props will approve the one submitted this time. The process needs to be integrated into a proper internal evaluation/ self review cycle.t CR will arrange for it to be signed and sent on to SEANZ	CR

Next meeting : Thursday 11 November?

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

Meeting closed at 7.36pm

Finance Report for the Proprietors Trust November 2022

Budgets

The most pressing matter is to confirm the budgets for 2023. The kindergarten budget has not changed since it was presented to the Trust in September but the budget for the Trust has changed. In 2023 the Ministry has substantially increased its funding of full-time teacher equivalents to 4.7FTEs based on a roll forecast presented to them in July 2022 of 70 students. They have then added an additional 8 students to this for possible new entrants. AS this increase is significant, and as our forecast is actually for 64 students including the tuakana 6-year-olds, I have received written confirmation from the MoE that this funding is guaranteed.

This means the Trust needs to fund the school for 0.62 FTE and can also fund an additional \$8k towards relievers.

It is proposed that the recommended pledge increases by 2% to \$3,463 per year for the first child with the 75% reduction for the second child and 50% for subsequent children. Pledge letters to parents need to be sent out as soon as possible.

Banking

In terms of borrowing, the Trust still has its fixed term mortgage of around \$92,500. In addition, it has a revolving fund facility of \$100,000 which it is not currently using. These facilities are with Westpac. It is proposed that the Board requests to pay off its term loan and requests that the revolving fund facility be increased to \$150,000 as an assurance against future needs. This would save us \$7,200 on interest.

Financial update to 31 October

The attached income and expenditure reports show no major variances overall, despite the fair not happening and kindergarten ministry income being potentially lower than budget. The staff costs in kindergarten are pretty much as budgeted but allocated differently across relievers, staff and holiday programme staffing. Playgroup costs are higher than budget but this is largely due to spending MoE funding that was previously received.

Clare 23/11/2022

Rudolf Steiner School Trust Otago
Draft Budget 2022 - CORE BUDGET

All figures exclude GST

	Budget 2023 \$	Revised Budget 2022 \$	Predicted Actual 2022 \$
Income			
Policy one income	62,442	45,030	54,756
EPMP - additional policy 1	25,000	25,000	25,000
Parental donations - 2% CPI increase, 58 children in Primary School	140,000	138,886	138,886
Fair income	14,000	10,000	0
Other income	650	650	650
Craft Group income	3,250	3,250	3,250
Capital campaign income	0	0	11,000
Interest	50	50	50
Rent from kindergarten	22,500	22,500	22,500
Total Income	267,892	245,366	256,092
Expenditure			
Accounting software	800	850	756
Audit	2,000	1,850	1,900
Contribution to school re activities	7,518	7,160	7,160
Contribution to School re teachers and relievers salaries	59,770	96,445	96,444
Contribution to school re Stringed instrument tuition	7,000	10,000	10,000
Craft Group costs (shown as equal to income)	3,250	3,250	3,250
Depreciation	48,529	27,000	27,000
Executive Officer salary (25% charge)	12,786	12,545	12,540
General expenses	3,000	3,000	2,580
Insurance	11,000	10,500	10,983
Mortgage interest on existing mortgage and revolving facility \$220k	7,200	10,700	6,624
Sundry subdivision cost	0		7,471
Other capital maintenance costs (pol 1)	87,442	65,000	70,036
Trustee and other sundry costs	450	450	450
Rates on Lot 5	880	0	0
Total Expenditure	251,625	248,751	257,194
Surplus/ (Deficit)	16,267	(3,385)	(1,102)

Summary

Income is increased - largely because of the Policy 1 funding to be spent on maintenance. I include a 2% increase to recommended pledge. On the expenditure side there is a decrease in Teacher funding required. There is additional funding just confirmed from the Ministry as a higher roll was anticipated. The Principal's teaching element can therefore be flexible for 2023, and not backfilling any permanent staff work. Depreciation increases because of the new build and other costs remain similar. There is a predicted surplus.

Contribution to the school for teacher costs

This budget assumes the Trust funds the school for the existing staffing and also a contribution of \$8,000 towards relievers. This means the new Principal is flexible in her teaching role, although a 0.1FTE support for a provisionally registered teacher will be required.

Parental donations

This is based a CPI increase of 2% on the parental pledge. With the children known to be at the school next year the income would be \$140,000 using projections based on what families are contributing now. Out of the 58 known students, 27% are contributing less than the requested amount. This amount also includes a provision of \$12k for non payment.

Depreciation

Historically we have not budgeted for depreciation, but have depreciated our assets (buildings) in our year end accounts. Budgeting for depreciation would mean that we were budgeting to set aside money to replace each building after 33 years. We do however receive policy 1 funding which should be used for capital maintenance - ie keeping our primary school integrated buildings to a high standard.

Kindergarten toilet renovation

This work that was due to take place in January 2021 and has been quoted at \$65,000. This has not been budgeted for in 2023. Neither has a kindergarten verandah.

Craft Group

The income is shown and equal to the cost of their materials. This is because it is assumed the craft group will gift their surplus to a particular school project, rather than seeing it subsumed into general running costs

Dunedin Rudolf Steiner Kindergarten Draft Budget 2023 including Playgroup

	Budget 2023		Budget 2022	Predicted 2022
Income	\$		\$	\$
Interest	200		50	650
Operational funding - kindergarten	349,282	Rate increase by 2.73%	340,000	337,000
Playgroup parent donations	1,560	Budget \$65 per term x 6 families	1,800	650
Ministry funding for playgroup	2,800		2,800	5,221
Kindy parent donations	71,750	2.5% increase	70,000	66,684
Other income	0		0	2,200
Total Income	425,592		414,650	412,405
Expenditure				
Playgroup facilitators	10,551	9 hours per week living wage	9,009	8,982
Playgroup resources	510		500	300
ACC Levies	1,923		1,650	1,876
Administrative salary	30,393	50% admin, 25% Exec Officer	29,646	31,000
Advertising and recruitment	500		500	0
Audit	1,600		1,650	1,550
Bank Charges	20		20	24
Bark chips and sand	1,155		1,100	1,100
Class Materials/Supplies - food, general	5,500		5,000	5,000
Cleaning	6,600		6,500	6,500
Computer Software	1,400		1,060	1,403
SEANZ levy	2,447		2,856	2,387
Overheads	7,900		7,700	7,700
Relievers	4,875	30 days relief teacher	4,000	33,000
Rent	22,500		22,500	22,500
Repairs /outdoor equipment	7,500		4,000	4,000
Staff Development	8,000	Use budget that was not used in 2022	4,500	1,000
Staff Payroll/PAYE	294,187		287,012	263,404
Staffing in Primary School holidays	17,600		17,533	10,000
Total Expenditure	425,162		406,736	401,726
Income less Expenditure	430		7,914	10,679

This budget is general based on previous years' patterns with increases of 2.5% or so. The unused professional development budget from 2022 should be used to support Steiner Prof Dev for two of the staff.

Repairs budget should also be increased from normal amounts.

Budget Variance

Rudolf Steiner School Trust

For the 10 months ended 31 October 2022

Account	Jan-Oct 2022	Jan-Oct 2022 Overall Budget	Variance	Variance %	Annual budget	Predicted year end
Proprietors Trust Income and Expenditure						
Capital fundraising income	13,517	0	13,517	0%	0	15,000
Fair income	0	8,330	(8,330)	-100%	10,000	0 No fair this year
Interest received Props	141	40	101	252%	48	160
Other Revenue	0	540	(540)	-100%	648	0
Parent donations school	108,426	115,740	(7,314)	-6%	138,888	132,426 Another \$24k is anticipated this year
Policy 1 funding	54,757	58,360	(3,603)	-6%	70,032	We will not receive the additional funding until
Rental Income	19,958	18,750	1,208	6%	22,500	work commences
Total income	196,799				242,116	224,843
Audit Trust	(1,900)	(1,540)	(360)	-23%	(1,848)	(1,900)
General Expenses	(1,460)	(2,400)	940	39%	(2,880)	(2,500)
Grants & Fundraising wages	(38)	0	(38)	0%	0	(70)
Mortgage Interest Expense	(5,072)	(8,920)	3,848	43%	(10,704)	(7,000)
Bank Fees	(13)	(100)	87	87%	(120)	(15)
Contribution to School	(40,000)	(94,670)	54,670	58%	(113,604)	(113,604)
Depreciation	0	(22,500)	22,500	100%	(27,000)	(27,000)
Trustee and other sundry costs	0	(380)	380	100%	(456)	(100)
Subdivision costs	(7,471)	0	(7,471)	0%	0	(7,471)
Insurance	(10,983)	(8,750)	(2,233)	-26%	(10,500)	(10,983)
Repairs and Maintenance Proprietors	(22,874)	(54,170)	31,296	58%	(65,004)	(30,000)
Rates	(409)	0	(409)	0%	0	(409)
Salaries Proprietors	(10,503)	(10,450)	(53)	-1%	(12,540)	(12,540)
Total costs	(100,723)				(244,656)	(213,592)
Total Proprietors Surplus / (deficit)	96,075.58	0.00	0.00	0%	(2,540.00)	11,250.87

Account	Jan-Oct 2022	Jan-Oct 2022 Overall Budget	Variance	Variance %	Annual budget	Predicted year end
Playgroup Income and expenditure						
Playgroup Special Grants MoE	4,266	0	4,266	0%	0	4,266
MoE funding for playgroup	1,147	2,330	(1,184)	-51%	2,796	1,147
Parent donations Playgroup	506	1,500	(994)	-66%	1,800	700
Total playgroup income	5,919				4,596	6,113
Materials and resources for playgroup	(139)	(420)	281	0%	(504)	(200)
Playgroup facilitator	(6,074)	(7,510)	1,436	19%	(9,012)	(8,500)
Playgroup special grant costs	(4,783)	0	(4,783)		0	(4,783)
Total playgroup costs	(10,995)				(9,516)	(13,483)
Total Playgroup Income and expenditure	(5,077)				(4,920)	(7,370)
Craft Group Income and Expenditure						
Craft Group sales	1,557	2,710	(1,153)	-43%	3,250	2,500
Craft Sales - Weleda	831	0	831	0%		1,000
Craft Group Income	2,388	2,710	(322)	-43%	3,250	3,500
Craft Group cost Weleda	(1,096)	0	(1,096)	0%	(600)	(1,200)
Craft Group costs	(860)	(2,710)	1,850	68%	(2,050)	(1,000)
Total costs	(1,956)	(2,710)	754	68%	(2,650)	(2,200)
Total Craft Group Surplus (Deficit)	432	0	432	0%	600	1,300

Account	Jan-Oct 2022	Jan-Oct 2022 Overall Budget	Variance	Variance %	Annual budget	Predicted year end
Kindergarten Income and Expenditure						
Ministry Funding kindergarten	277,330	283,330	(6,000)	-2%	339,996	325,000
Parent donations kindergarten	54,807	58,330	(3,523)	-6%	69,996	65,000
Other income kindergarten	2,200	0	2,200	0%	0	2,200
Interest received kindergarten	751	40	711	1778%	48	800
Kindergarten enrolment fees	217	0	217	0%	0	217
Total income	335,305	341,700	(6,395)	1769%	410,040	393,217
ACC levies kindergarten	1,876	1,380	496	36%	1,656	1,876
Accounting software	616	710	(94)	-13%	852	852
Administrative Salaries kindergarten	28,264	24,710	3,554	14%	29,652	30,000
Advertising kindergarten	0	420	(420)	-100%	504	0
Audit costs kindergarten	1,550	1,380	170	12%	1,656	1,550
Bank charges kindergarten	0	20	(20)	-100%	24	0
Bark chips and sand kindergarten	707	920	(213)	-23%	1,104	1,104
Class Materials/Supplies kindergarten	4,577	4,170	407	10%	5,004	5,004
Cleaning (545 k)	5,133	5,420	(287)	-5%	6,504	6,504
Computer Software kindergarten	1,105	880	225	26%	1,056	1,403
Overheads kindergarten	4,105	6,420	(2,315)	-36%	7,704	7,704
Relievers kindergarten	35,652	3,330	32,322	971%	3,996	35,651
Repairs /outdoor equipment kindergarten	1,270	3,330	(2,060)	-62%	3,996	3,996
Rent payable by kindergarten	19,958	18,750	1,208	6%	22,500	22,500
SEANZ levies	2,387	2,856	(469)	-16%	3,427	2,387
Staff Development kindergarten	803	3,750	(2,947)	-79%	4,500	803
Staff Payroll/PAYE kindergarten	215,383	239,170	(23,787)	-10%	287,004	266,999
Staffing in Primary School holidays	7,650	14,610	(6,960)	-48%	17,532	7,649
Total kindergarten costs	331,037	332,226	(1,189)	583%	398,671	395,982
Kindergarten (surplus) / deficit	4,268	9,474	(5,206)	1186%	11,369	(2,765)
Overall Surplus or (deficit) for the Trust	95,699	9,474	(4,774)	1186%	4,509	2,415