

# DUNEDIN RUDOLF STEINER SCHOOL

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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Ministry Number: 1192

# DUNEDIN RUDOLF STEINER SCHOOL

Financial Statements - For the year ended 31 December 2018

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# Dunedin Rudolf Steiner School

## Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Izumi Uchida

Full Name of Board Chairperson

Izumi Uchida

Signature of Board Chairperson

24/5/2019

Date:

Penelope Johnston

Full Name of Principal

Penelope Johnston

Signature of Principal

24/5/2019

Date:

**Dunedin Rudolf Steiner School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	420,034	358,450	345,325
Locally Raised Funds	3	68,030	53,650	81,634
Use of Land and Buildings Integrated		24,072	-	24,072
Interest Earned		24	50	29
		<hr/>	<hr/>	<hr/>
		512,160	412,150	451,059
<b>Expenses</b>				
Locally Raised Funds	3	8,668	-	7,290
Learning Resources	4	389,065	333,286	318,103
Administration	5	57,727	55,430	50,301
Finance		-	-	209
Property	6	46,994	22,461	44,681
Depreciation	7	3,869	700	3,303
		<hr/>	<hr/>	<hr/>
		506,322	411,877	423,895
<b>Net Surplus / (Deficit) for the year</b>		5,838	273	27,164
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		5,838	273	27,164

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**Dunedin Rudolf Steiner School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	16,677	16,677	(10,487)
Total comprehensive revenue and expense for the year	5,838	273	27,164
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<b>22,515</b>	<b>16,950</b>	<b>16,677</b>
Retained Earnings	22,515	16,950	16,677
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>22,515</b>	<b>16,950</b>	<b>16,677</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



# Dunedin Rudolf Steiner School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	12,909	11,000	20,926
Accounts Receivable	9	43,273	15,000	25,549
Inventories	10	719	-	1,040
		<u>56,901</u>	<u>26,000</u>	<u>47,515</u>
<b>Current Liabilities</b>				
GST Payable		6,163	6,696	4,547
Accounts Payable	12	32,302	8,554	33,754
Provision for Cyclical Maintenance	13	2,754	200	587
Finance Lease Liability - Current Portion	14	1,420	1,500	851
		<u>42,639</u>	<u>16,950</u>	<u>39,739</u>
<b>Working Capital Surplus/(Deficit)</b>		14,262	9,050	7,776
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	13,418	12,900	14,221
		<u>13,418</u>	<u>12,900</u>	<u>14,221</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	5,165	5,000	4,751
Finance Lease Liability	14	-	-	569
		<u>5,165</u>	<u>5,000</u>	<u>5,320</u>
<b>Net Assets</b>		<u>22,515</u>	<u>16,950</u>	<u>16,677</u>
<b>Equity</b>		<u>22,515</u>	<u>16,950</u>	<u>16,677</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



# Dunedin Rudolf Steiner School

## Statement of Cash Flows

For the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		114,650	100,000	85,209
Locally Raised Funds		50,211	53,650	81,003
Goods and Services Tax (net)		1,616	(6,000)	(2,399)
Payments to Employees		(108,000)	(92,036)	(83,810)
Payments to Suppliers		(64,796)	(62,389)	(65,874)
Cyclical Maintenance Payments in the year		-	(5,000)	(2,805)
Interest Paid		-	-	(209)
Interest Received		24	50	29
<b>Net cash from / (to) the Operating Activities</b>		<b>(6,295)</b>	<b>(11,725)</b>	<b>11,146</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		3,067	-	1,574
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
<b>Net cash from / (to) the Investing Activities</b>		<b>3,067</b>	<b>-</b>	<b>1,573</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,346	1,300	1,133
Finance Lease Payments		-	500	(709)
<b>Net cash from Financing Activities</b>		<b>1,346</b>	<b>1,800</b>	<b>424</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(8,016)</b>	<b>(9,925)</b>	<b>13,142</b>
Cash and cash equivalents at the beginning of the year	8	20,925	20,925	7,783
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>12,909</b>	<b>11,000</b>	<b>20,925</b>

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



# Dunedin Rudolf Steiner School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### a) Reporting Entity

Dunedin 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 Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### *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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### *Measurement Base*

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### *Presentation Currency*

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### *Specific Accounting Policies*

The accounting policies used in the preparation of these financial statements are set out below.

##### *Critical Accounting Estimates And Assumptions*

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.



Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

*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 11.

*Critical Judgements in applying accounting policies*

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

*Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

*Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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 Grants***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

***Interest Revenue***

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

**d) Use of Land and Buildings Expense**



The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

**i) Inventories**

Inventories are consumable items held for sale and comprise of choroï flutes. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**j) Property, Plant and Equipment**

Land and buildings owned by the the Rudolf Steiner School Trust Otago 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 Rudolf Steiner School Trust Otago 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

**Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The



assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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	3-12.5 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **k) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

### **l) 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.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

### **n) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Rudolf Steiner School Trust Otago ("the Proprietor"). The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

**o) Financial Assets and Liabilities**

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**p) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**q) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**s) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



## 2. Government Grants

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	107,144	92,300	84,561
Teachers' salaries grants	302,479	257,150	241,322
Resource teachers learning and behaviour grants	407	-	1,504
Other MoE Grants	10,005	9,000	17,938
Other government grants	-	-	-
	<u>420,034</u>	<u>358,450</u>	<u>345,325</u>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	50,664	40,000	68,860
Other revenue	3,442	6,650	8,146
Activities	10,527	7,000	4,627
Fundraising	3,397	-	-
	<u>68,030</u>	<u>53,650</u>	<u>81,634</u>
<b>Expenses</b>			
Activities	8,668	-	7,290
Fundraising (costs of raising funds)	-	-	-
	<u>8,668</u>	<u>-</u>	<u>7,290</u>
<i>Surplus for the year Locally raised funds</i>	<u>59,362</u>	<u>53,650</u>	<u>74,344</u>

## 4. Learning Resources

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	8,407	9,500	6,973
Extra-curricular activities	2,626	3,000	-
Library resources	371	600	495
Employee benefits - salaries	346,718	300,150	296,682
Resource/attached teacher costs	28,609	15,536	12,350
Staff development	2,334	4,500	1,603
	<u>389,065</u>	<u>333,286</u>	<u>318,103</u>

## 5. Administration

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,530	2,950	2,690
Board of Trustees Fees	3,380	320	2,975
Board of Trustees Expenses	183	320	-
Communication	1,892	4,200	3,466
Consumables	4,430	3,800	4,054
Operating Lease	305	850	192
Other	7,199	6,390	5,442
Employee Benefits - Salaries	36,294	35,000	29,991
Insurance	514	1,600	1,490
	<u>57,727</u>	<u>55,430</u>	<u>50,301</u>



## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	7,228	7,035	6,661
Cyclical Maintenance Expense	2,581	-	219
Grounds	3,135	3,518	2,769
Heat, Light and Water	5,011	5,170	4,707
Rates	1,731	2,238	1,699
Repairs and Maintenance	3,236	4,500	4,553
Use of Land and Buildings	24,072	-	24,072
	<u>46,994</u>	<u>22,461</u>	<u>44,681</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Furniture and Equipment	2,573	700	2,088
Information and Communication Technology	1,147	-	1,045
Library Resources	149	-	170
	<u>3,869</u>	<u>700</u>	<u>3,303</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	12,905	6,000	13,510
Short-term Bank Deposits	4	5,000	7,416
Cash equivalents and bank overdraft for Cash Flow Statement	<u>12,909</u>	<u>11,000</u>	<u>20,926</u>

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	7,772	10,000	291
Debtor Dunedin Rudolf Steiner School Kindergarten	5,035	-	3,475
Debtor - Rudolf Steiner Trust Otago	10,403	-	-
Teacher Salaries Grant Receivable	20,063	5,000	21,783
	<u>43,273</u>	<u>15,000</u>	<u>25,549</u>
Receivables from Exchange Transactions	12,807	10,000	3,767
Receivables from Non-Exchange Transactions	30,466	5,000	10,720
	<u>43,273</u>	<u>15,000</u>	<u>14,487</u>



## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Choroi flutes	719	-	1,040
	<u>719</u>	<u>-</u>	<u>1,040</u>

## 11. Property, Plant and Equipment

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	10,807	3,066	-	-	(2,573)	11,300
Information and Communication Technology	2,222	-	-	-	(1,147)	1,075
Library Resources	1,192	-	-	-	(149)	1,043
<b>Balance at 31 December 2018</b>	<u>14,221</u>	<u>3,066</u>	<u>-</u>	<u>-</u>	<u>(3,869)</u>	<u>13,418</u>

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	34,590	(23,289)	11,301
Information and Communication Technology	7,885	(6,810)	1,075
Library Resources	6,530	(5,487)	1,043
<b>Balance at 31 December 2018</b>	<u>49,005</u>	<u>(35,586)</u>	<u>13,419</u>

2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	12,895	-	-	-	(2,088)	10,807
Information and Communication Technology	2,160	1,107	-	-	(1,045)	2,222
Library Resources	1,362	-	-	-	(170)	1,192
<b>Balance at 31 December 2017</b>	<u>16,417</u>	<u>1,107</u>	<u>-</u>	<u>-</u>	<u>(3,303)</u>	<u>14,221</u>

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	31,524	(20,717)	10,807
Information and Communication Technology	7,885	(5,663)	2,222
Library Resources	6,530	(5,338)	1,192
<b>Balance at 31 December 2017</b>	<u>45,939</u>	<u>(31,718)</u>	<u>14,221</u>



## 12. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	2,073	3,000	3,748
Accruals	3,000	3,000	2,200
Due to the Rudolf Steiner School Trust	-	1,554	5,801
Employee Entitlements - salaries	20,063	1,000	21,783
Employee Entitlements - leave accrual	-	-	223
Employee entitlement - other	7,166		
	<u>32,302</u>	<u>8,554</u>	<u>33,754</u>
Payables for Exchange Transactions	5,073	#REF!	11,748
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	27,229		22,006
	<u>32,302</u>	<u>#REF!</u>	<u>33,754</u>

The carrying value of payables approximates their fair value.

## 13. Provision for cyclical maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	5,338	5,338	7,924
Increase to the Provision During the Year	2,581	-	219
Adjustment to the Provision		(138)	(2,805)
Use of the Provision During the Year	-		-
Provision at the End of the Year	<u>7,919</u>	<u>5,200</u>	<u>5,338</u>
Cyclical Maintenance - Current	2,754	200	587
Cyclical Maintenance - Term	5,165	5,000	4,751
	<u>7,919</u>	<u>5,200</u>	<u>5,338</u>

## 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:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	1,420	-	945
Later than One Year and no Later than Five Years	-	-	591
Later than Five Years	-	-	-
	<u>1,420</u>	<u>-</u>	<u>1,536</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) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds 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 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".

The following transactions occur between the Board and the Proprietor:

**Steiner Curriculum and Property maintenance**

The Proprietor contributes a donation to enable the school to fulfil its obligations to offer a full Steiner curriculum. In 2018 the donation totalled \$40,000 (2017: \$66,000). In addition, in 2018 the Proprietor incurred \$0 (2017 : \$2,805) costs in painting some of the school - this amount had yet to be paid to the Proprietors by the 2018 year end.

**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 2018:

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 7 children (2017: 4 children) on the 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 \$ 5,496 (2017: \$2,315).

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 2018 was \$6,621 (2017: \$6,193).

iii) The Administrators employed by the school do some administrative work for the Kindergarten and \$16,337 has been charged to the Kindergarten (2017: \$16,222).

iv) The Proprietor has charged the School \$26,251 (2017 :\$25,841) for the services of the Executive Officer during the year.

**Total owing at 31 December 2018**

As a result of the above related party transactions, the amount owing by the Proprietors to the Board at 31 December 2018 was \$5,241 (2017 :\$5,801 owed to the Proprietors Trust). The Board was owed \$5,035 by the kindergarten (2017 \$3,475).

b) Clare Ridout is one of the Proprietor's representatives on the Board of Trustees.

**16. Remuneration**

*Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,380	2,975
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	102,477	78,074



Full-time equivalent members	1	1
Total key management personnel remuneration	105,857	81,049
Total full-time equivalent personnel	1.10	1.10

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

*Principal*

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	70-80
Benefits and Other Emoluments	0-3	0-3
Termination Benefits	-	-

*Other Employees*

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
-	-	-
	0.00	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 trustees, committee member, 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:

	2018 Actual	2017 Actual
Total	7,166	-
Number of People	1	-

**18. Contingencies**

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

**19. Commitments**

**(a) Capital Commitments**

As at 31 December 2018 the Board had entered into no contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

**(b) Operating Commitments**

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a laptop;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

**Holidays Act Compliance – schools payroll**

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

**20. Managing Capital**

The School's capital is its equity and comprises accumulated surpluses and deficits. The School attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

**21. Financial Instruments**

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and receivables



	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	12,909	11,000	20,926
Receivables	43,273	15,000	25,549
Investments - Term Deposits	-	-	-
<b>Total Loans and Receivables</b>	<b>56,182</b>	<b>26,000</b>	<b>46,476</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	5,073	8,554	11,748
Borrowings - Loans	-	-	-
Finance Leases	1,420	1,500	1,420
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>6,493</b>	<b>10,054</b>	<b>13,168</b>

## 22. Events After Balance Date

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





## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF DUNEDIN RUDOLF STEINER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Dunedin Rudolf Steiner School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte 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 2018, 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 2018; 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 May 2019. 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 of Trustees 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 of Trustees for the financial statements

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



In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

#### Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



Heidi Rautjoki  
Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

**Deloitte.**



School

**Dunedin Rudolf Steiner**

Learning with head, heart and hands

28/5/2019

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received Kiwisport funding of \$869 (excluding GST). The funding was spent on swimming.



Pene Johnstone  
Principal

Annual Report 2018

**Strategic goal 1:** - Children who are creative thinkers, socially aware and reaching their academic and artistic potential. All children are provided with the full Dunedin Steiner curriculum, linked to the New Zealand Curriculum, and assessed where appropriate against Steiner Learning Steps

Annual Goal	Objective	How will we achieve it?	Who <sup>1</sup>	When reported to BoT	Evidence to show the objective has been met/ is in progress	Progress analysis	Objective Achieved?
<b>Numeracy</b>							
1. Accelerate number knowledge and operations in class 5 (year 6)	75% class 5 at or above learning steps by year end	<ol style="list-style-type: none"> <li>To continue to have a focus on basic facts at regular intervals</li> <li>Through “teaching as inquiry”, effective methods of teaching and best practice will be researched and implemented</li> <li>Teacher evaluation of the outcomes of “teaching as inquiry” and discussions with all teachers in pedagogical meetings</li> </ol>	James James College and James	See BoT timetable for numeracy reports	<p>Mid year and end of year learning steps assessments</p> <p>Professional goals in appraisal. Presentation to CoT on PLD. reported to BoT via Principal’s report.</p> <p>Teacher minutes and appraisal evidence.</p>	<p>Goals achieved – 83% at or above (100% boys, 75% girls -25% below -1 child) 2 Maori at or above.</p> <p>Teaching as inquiry) was shared and developed through 2 stages – recorded in minutes.</p>	Yes
2. Accelerate their learning in mathematics	Identify and address the barriers to learning success with those students with learning differences in class 7 (year 8)	<ol style="list-style-type: none"> <li>Through “teaching as inquiry”, effective methods of teaching and best practice will be researched and implemented</li> <li>Teacher evaluation of the outcomes of “teaching as inquiry” and discussions with all teachers in pedagogical meetings</li> </ol>	Pene College and Pene	See BoT timetable for numeracy reports	<p>Mid year and end of year learning steps assessments</p> <p>Professional goals in appraisal. Presentation to CoT on PLD. reported to BoT via Principal’s report.</p> <p>Teacher minutes and appraisal evidence.</p>	<p>2 boys identified, made significant progress but continued to perform in class with support/ie.AS. Both boys received specialist support for SPLDs (specific learning differences) which have had individual responses; one has made great steps in self-management; the other continues to need support to end of year.</p> <p>The teaching as inquiry was a useful exercise and gained insight.</p>	Yes
<b>Literacy</b>							
3. Raise achievement in surface features in class 3 writing	75% of class at or above in Learning steps by year end in punctuation	<ol style="list-style-type: none"> <li>Through dance, writing and drama practice</li> <li>Through “teaching as inquiry”, effective methods of teaching and best practice will be researched and implemented</li> <li>Teacher evaluation of the outcomes of “teaching as inquiry” and discussions with all teachers in pedagogical meetings.</li> </ol>	Jane College and Jane College and Jane	See BoT timetable for literacy reports	<p>Mid year and end of year learning steps assessments</p> <p>Professional goals in appraisal. Presentation to CoT on PLD. reported to BoT via Principal’s report.</p> <p>Teacher minutes and appraisal evidence.</p>	<p>Teaching as inquiry reports to college.</p> <p>Teaching as Inquiry subject changed from “learning through dance and drama” to daily practice of “5 perfect sentences”, which were to incorporate the range of punctuation we were learning ;.!? “” Tt’, Children have done well, some have moved a whole level in their use of punctuation. 85% of class ar at or above the expected level.</p>	Yes
<b>Science</b>							
4. Complete the environment curriculum	Teachers to approve a final curriculum and implement it	<ol style="list-style-type: none"> <li>Half an hour dedicated to it at Tuesday meetings until complete.</li> <li>Curriculum implemented from Term 3</li> </ol>	College of Teachers	May 2018	Curriculum document Principals reports	The curriculum was completed in July 2018 and an internal review of the curriculum was done in November, which indicated that its implementation has a positive effect on students’ learning. The Internal review was shared with the BoT.	Yes

<sup>1</sup> Key to persons responsible R Barrington (Principal and class 1teacher),P Johnstone (Class 6 and 7 teacher), C Ridout (Executive Officer), J Plant (Class 2 and 3teacher), James Guthrie (Class 4 and 5 teacher) MT (Management Team).

**Annual Report 2018**

**Strategic goal 1:** - Children who are creative thinkers, socially aware and reaching their academic and artistic potential. All children are provided with the full Dunedin Steiner curriculum, linked to the New Zealand Curriculum, and assessed where appropriate against Steiner Learning Steps

Annual Goal	Objective	Strategy	Who	When reported to BoT	Evidence to show the objective has been met/ is in progress	Progress analysis	Objective Achieved?
<b>School Systems</b>							
5. Strengthen assessment and evaluation systems	Show clearly how well students are progressing so that positive changes can be made to programmes and practices in a timely manner	<ol style="list-style-type: none"> <li>All teachers to use revised 2017 learning steps and procedure for communicating the evidence of assessment information to show progress</li> <li>Teacher meetings will be used for collaborative sharing of work</li> <li>Action plan from management team</li> </ol>	All teachers  College of teachers MT	Termly as per ERO action plan	See ERO action plan	The Action Plan is attached and shows progress in most of the areas.	Yes
	Effective and efficient process to ensure robust curriculum review	<ol style="list-style-type: none"> <li>Half an hour of Tuesday meeting will be dedicated to this. Current order of priority is Environment, Music, Te Reo Māori</li> <li>Action plan drawn up and implemented over the year</li> </ol>	All teachers  All teachers	See ERO action plan	Reports on outcomes of action plan and effective implementation of agreed processes	See Action Plan which shows considerable development in processes.	Yes
6. Other curriculum areas	The school delivers as broad a Steiner curriculum as possible with existing resources	<ol style="list-style-type: none"> <li>Establish approach to eurythmy teaching</li> <li>Management Team to investigate how we could use a language teacher part time or a week/term</li> </ol>	MT  MT	Term 2 report to BoT  Term 2 report to BoT	Report on Eurythmy delivery  Management team delivers report to Board on findings	Report circulated to Board in 2018 re eurythmy.  The teachers agreed that they can only make use of opportunities as they arise, to give students a taste for other languages.	Yes

Annual Report 2018

**Strategic Goal 2:** - A financially and pedagogically viable Primary school offering Steiner education up to the start of High School. Financially viable with a composite of not more than 2 year levels in one class by 2020 accommodating separate classes at each age level by 2025.

Annual Goal	Objective	How will we achieve it?	Who	When reported to BoT	What will the evidence be to show the objective has been met/ is in progress	Progress analysis	Objective Achieved?
<b>7. To consolidate school roll and move towards 85 students</b>	To obtain consent to lift maximum roll to 85	Consultation with local schools and negotiation with Ministry	MT	Termly	Maximum roll increase	The roll increase was declined until matters are resolved from the 2018 ERO report. This is being actively addressed.	In progress
	Maintain public and school community awareness of the value of Steiner Education	Improve public perception through parent education, marketing, website, sign at Maia, a drop card, prospectus. Social media subgroup set up. Provide talks at Playcentres each 6 months	MT	Term 2	Marketing plan and report  Talks held	No marketing plan produced as the school is at maximum capacity.  New website produced, a Facebook page is now up and active.  No talks held at playcentres – deferred until we have more space	Yes
	To manage resources effectively	To create a 3 year management and financial plan that shows how the school will operate with staffing and management with different roll numbers. Management team to draft the plan, consult with teachers and then bring to the BoT Teachers to discuss and document their approach to composite class main lesson delivery. (School wide strategic plan - Develop a curriculum that is appropriate to how Steiner curriculum is delivered across two year levels in one composite class)	MT  All teachers	March  May	The 3 year Management and financial plan  Principal's report, curriculum document	This has been taken to the Board and Props and was circulated to staff and governing bodies prior to the August 2018 joint meeting.  The "Combined Classes Curriculum Management Guide" has been added to the school curriculum. This approach has been found to work effectively.	Yes

Annual Report 2018

Strategic Goal 3: Development of a healthy social community, respecting the many cultures of Aotearoa New Zealand, honouring its bicultural foundation in the Treaty of Waitangi

Annual Goal	Objective	Strategy – how will we achieve it?	Who	When reported to BoT	What will the evidence be to show the objective has been met/ is in progress	Progress analysis	Objective Achieved?
8. To reflect our bicultural context	Confident participation in kapa haka sessions throughout the year with the goal to take part in PolyFest 2018	Children will join teachers in practising known and new Kapa Haka each week	JP, JG, PJ	May September	Principal's report	In term 1 the school was provided with a Maori advisor who worked on Kapa Haka. In Term 1 class 6 and 7 performed a haka at the autumn festival, and waiata have been sung at each festival.  Teachers then sought advice from a Maori movement expert at the Wananga o Aotearoa. She advised that the school should not aim to participate in Polyfest unless they had someone to lead the practice who had the cultural background.  In 2018 the staff currently learning at the Wananga will seek advice on whether there are individuals available in Dunedin that we can recruit. We will then investigate whether this can be budgeted and planned for – so it can take place in 2019. This will be reviewed in 2019 – there may be better ways to reflect bicultural context.	In progress
	Continued review of the Steiner Te Reo Māori curriculum and how best to implement in our school.	This will be given time during pedagogical meetings throughout the year.	Teachers	May September	The curriculum is Implemented in classrooms	The teachers started the review of the curriculum in Term 1 with the Te Reo teacher for class 6/7. It was agreed that this review will now be deferred to 2019. We will see if James can attend the national Maori curriculum hui in 2019. Two of the class teachers are in their second year at the Wananga, learning te reo Maori and provide it to their students. In 2019 James can provide it to class 7 with his class.	In progress
	Regenerate the parent/ friends group	Through the newsletter, support of a whole school social event	MT	May September	Principals Report	Parents have been very active at the fair, at cake stall social occasions, at termly working bees, at 3 Dads' Nights and at whole school meetings following the roll cap decline. A formal group is yet to be set up.	In progress