

Independent auditor's report

To the readers of the financial statements of Te Ra Waldorf School for the year ended 31 December 2021

The Auditor-General is the auditor of Te Ra Waldorf School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Qualified opinion

We have audited the financial statements of the School on pages 2 to 19, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for our Qualified Opinion – Cyclical maintenance provision not recorded

The School has an obligation to the Proprietor to keep land and buildings in good condition. The Board has not recorded a provision for cyclical maintenance because it does not have reliable evidence to measure the obligation. To comply with the obligations outlined in the Deed of Agreement, the Board needs to prepare and annually review a property plan that includes all the maintenance requirements of the School over a ten-year period.

As a result of there being no reliable evidence, we were unable to determine whether the nil balance is appropriate.

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 qualified opinion.

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2021, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 20 to 21, and 25 onwards but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink that reads 'Michael Rania'.

Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



ANNUAL PLAN

Analysis of Variance

2021

MOE Number 1613

1 FOSTER STUDENTS' WELL-BEING, PROGRESS AND ACHIEVEMENT

AP goal 1 Numeracy / Mathematics

- To increase student engagement with mathematics in years 5 to 8.
- Teachers consistently/regularly use student voice to contribute to their assessment of student learning and to evaluate their maths programs (all year groups).

Actions in 2021	Outcomes	Reasons for Variance	Evaluation
<p>Collaborative inquiry during the Wednesday teacher meetings (led by lead teacher math) – all year, approximately 5 sessions term 1-3 plus PLD days.</p> <p>Student voice survey term 1</p> <p>Teachers included student engagement goals in their professional practice & growth cycle (supported by principal)</p> <p>Peer coaching in Classes 4-7</p> <p>Design for Learning focus in Professional Practice Meeting was delayed:</p> <ul style="list-style-type: none"> Collaborative problem solving Strengthen language of math Improve quality of feedback to students <p>Review of school assessment schedule to align with new practice fed into our new Kahui Ako achievement challenge.</p>	<p>Teachers gained clarity over next steps for development of math pedagogy & critical issues:</p> <ul style="list-style-type: none"> Most students don't know what the teacher thinks of their ability. Most students noted that math is associated mainly with numbers and equations. Most students believe that success is associated with getting answers right. Te Reo Māori is not well integrated into Math Lessons. <p>Individual student voice was used to assess and report on math progress for Class 6 & 7.</p> <p>Some positive shifts in student engagement were observed but this was not for all students, including for many of those for whom math was presented as an area of challenge.</p> <p>Anecdotal evidence of individual students' attitudes towards math changing, but there was also evidence that individual algebraic math and more traditional written math activities were missed by many students.</p>	<p>Initially some disruptions to the plan, mostly due to Covid lockdown. This led to a delay in changes being implemented.</p> <p>In term 4, teachers of the three senior classes (year 5-8) were impacted by vaccination mandate and subsequently left the school or went on long term leave. This included our math leader.</p> <p>All of the above affected the continuity of programmes for students and students' wellbeing as well as attendance rates for some.</p> <p>We also found that negative parent beliefs about math influenced and reinforced some negative student beliefs about own achievement and math as a subject area.</p>	<p>At present, due to significant roll decline and staffing issues requiring different priorities this term, math inquiry had to be put on hold.</p> <p>Measures that were started to be implemented in 2021 need to be consolidated and momentum maintained consistently over a longer period of time in order for us to be able to review their effectiveness. We still need to have more clarity over what achievement in math looks like for students and teachers, and how we can ensure that our assessment methods and teacher-to-student feedback is aligned with this view.</p> <p>Going forward, Kahui Ako achievement challenge will dovetail well with this. The planned review of assessments in our Waldorf schools has the aim of strengthening formative assessment to inform teachers planning.</p> <p>Shifting parent view of subjects and beliefs about math learning: teachers will share our learning about math with our whānau, as part of our regular parent hui.</p>

AP goal 2: Literacy / Writing and Reading

- Year 5 and 7 students spelling at a level of two or more years below their chronological age make accelerated progress (excluding students on individualised programmes)

Because all students spelling 2 or more years below age received individual supports, the goal was re-shaped:

- Year 5-7 students whose spelling ages are 1-2 years below are supported through a whole class spelling programme to make accelerated progress in spelling.

Actions	Outcomes	Reasons for Variance	Evaluation
<ul style="list-style-type: none"> ⦿ Benchmark assessments in term 1. ⦿ Individual meetings literacy leader/class teacher to support teachers with their spelling programmes ⦿ PLD/next steps for teachers identified as per the above ⦿ Spelling programmes implemented, adjusted each term ⦿ Two individual teacher inquiries into spelling for their class levels ⦿ End of year review of effectiveness and teacher feedback in regard to implementation 	<p>Term 1 and Term 4 Schonell Spelling Tests:</p> <ul style="list-style-type: none"> ✓ 19 year 5 students were spelling below age. Seven made accelerated progress. ✓ 17 year 6 students were spelling below age. Six made accelerated progress. ✓ 13 year 7 students were spelling below age. Three students made accelerated progress. <p>All other target students made one year progress, or slightly less.</p> <p>Outside of norm-referenced and standardised Schonell tests, ongoing observations of student draft writing (writing samples) and dictations, provided additional evidence of continued steady overall improvement for the classes.</p>	<p>Several students spelling below age could be supported to achieve accelerated progress, but for students with significant learning disabilities (high numbers in these classes) a more individualised programme is needed.</p> <p>Covid lockdown and vaccination mandates impacted negatively on continuity of programme for all classes, which is likely to have affected students who might have otherwise benefited.</p>	<p>Given the disruptions to the year, particularly toward the end of 2021, we were pleased with the outcomes.</p> <p>Spelling programmes will continue to be in place going forward, with ongoing support from the literacy leader.</p> <p>Target students for 2022 were identified during term 1 assessments.</p>

1 FOSTER STUDENTS' WELL-BEING, PROGRESS AND ACHIEVEMENT
2 STRENGTHEN COMMUNITY

AP goal 3

- Staff, whānau and community to participate in a whole-of-life learning process through a series of themed community meetings and workshops.

Actions in 2021	Outcomes	Reasons for Variance	Evaluation
<p>Creation of role: community event/adult education leader</p> <p>Lead teacher developed outline for year programme and facilitated workshops for parents in classes 1-5.</p> <p>De-colonisation workshop planned & PLD application submitted. Workshop to be held October 2022 (delayed due to Covid).</p>	<p>Some parent workshops during whānau hui for all classes (facilitated by lead teacher)</p> <p>Regional PLD funding application for de-col workshop was successful</p>	<p>Cancelled due to Covid Level / Traffic Light restrictions:</p> <p>He Taonga Whitiwhiti</p> <p>Kapa Haka Festival</p> <p>Kapa Haka Fundraiser</p> <p>Postponed due to the above:</p> <p>De-colonisation workshop</p> <p>A community survey to seek feedback on community events was no longer applicable as events were not held.</p>	<p>Given that this has been a focus over the last 2 years, it was disappointing that these and other community events could not be held. Worse, the lack of opportunities to come together alongside the diversity of views and responses to the vaccination mandate that were expressed by our community did the opposite to what we have been trying to achieve. A significant number of parents de-enrolled their children to home school. Of the families that chose for their children to stay at our school, many express a great sadness at the loss of opportunities to experience the sense of community we are all used to.</p> <p>Rebuilding our community and a sense of belonging for all, with shared values and regardless of personal views and beliefs about government policies for Covid management, will need to be a focus for the next years.</p> <p>Going forward:</p> <p>BUILDING A CONNECTED COMMUNITY ("Strong school-home relationships through transparent about who we are and what we do.")</p> <p>is one of the three aims of the (draft) Strategic Plan 2022/2023-2025.</p>

AP goal 4

- Enrolment processes are reviewed, updated and documented, then published across all school communication media.

Actions in 2021	Outcomes	Reason for Variance	Evaluation
<p>Term 1-2: Enrolment team developed and implemented new process.</p> <p>Proprietor's Trust and Board approved.</p> <p>Term 3: process reviewed & flowchart updated</p> <p>Enrolment policies updated</p>	<p>All done.</p> <p>However, special character priority enrolment has not yet helped increase the proportion of whānau with commitment to special character.</p>	<p>End-of-year roll targets not met. We had less enrolment enquiries for school age children than expected throughout 2021, and more de-enrolments (40+). Approx. 20-30 of these were due to vaccination mandates (move to home schooling).</p>	<p>Changes improved enrolment process overall and provided more clarity to whānau. Instead of the anticipated 195, March 2022 roll is 150, with further de-enrolments pending (across special character and non-special character preferences). Enrolment enquiries have recently picked up again, new process is working well. Proprietor's trust regularly reviews preference and non-preference enrolments.</p> <p>Going forward ... unexpectedly, after several years with a full school roll, our new (draft) Strategic Plan will now need to include a focus roll growth to ensure the financial viability of the school.</p>

1 FOSTER STUDENTS' WELL-BEING, PROGRESS AND ACHIEVEMENT

AP goal 5

- Akōnga Māori experience their language and culture as a valued core part of their education at Te Rā.

Actions in 2021	Outcomes	Reasons for Variance	Evaluation
<p>Review of He Reo Puāwai implementation in classroom programmes.</p> <p>Bi-cultural self-review</p> <p>Kāhui Whetū hui hosted, including PLD for school teachers</p> <p>Contact established for Te Pumaomao Nationhood Building PLD (Takawai & Chris Murphy)</p> <p>Contact between school and Whakarongotai marae</p> <p>Teachers practice and learn own pepeha in series of faculty meetings, commencing term 1.</p>	<p>He Reo Puāwai is visible in all 2021 year and term plans.</p> <p>Next steps clearly identified (see evaluation).</p> <p>PLD confirmed for October 2022</p> <p>Marae visit did not happen</p> <p>Class 4 and 5 students learnt and spoken as part of daily rhythm</p> <p>Kaiārahi Māori co-taught during several main lessons</p> <p>Te Reo immersion morning circle in junior classes</p>	<p>Visits were not possible due to Covid-19 restrictions.</p> <p>Resource yet to be created. Covid related staff shortages.</p>	<p>Despite the challenges of Covid-19 and vaccination mandates, this was an area we managed to focus on consistently throughout the year.</p> <p>While cultural events such as Kapa Haka festival could not go ahead, we were able to hold an internal performance to celebrate the achievement of the students.</p> <p>2022 De-col PLD will go ahead with 25 participants and carry on into 2023.</p> <p>Next steps in bicultural self-review include ensuring greater visibility of te reo across all areas of school. Initiated use of te reo greetings by office staff (including in written correspondence).</p> <p>Going forward: PROVIDING AUTHENTIC BICULTURAL EDUCATION is one of the three aims of the (draft) Strategic Plan 2022/2023-2025.</p>

AP goal 6				
• Design for learning focusses on inclusive teaching practice				
Actions in 2021	Outcomes	Reasons for Variance	Evaluation	
<p>TA access to PLD was actively promoted and provided through RTLB and other PLD opportunities, both in-house and with external providers.</p> <p>IEP day for group of Class 2 students (including all teachers/TAs and external agencies as well as all whānau)</p> <p>TA funding was fully utilised to ensure children with learning needs were well supported.</p> <p>Weekly review of attendance data & follow up by class teachers and principal</p> <p>Support of AT through documented processes as part of IEP</p>	<p>IEP goals reflect that teacher aide support aims to increase time these students spend in the classroom with their peers.</p> <p>Focus students (low attendance throughout 2020) have a higher rate of attendance at school in 2021.</p> <p>Students that access assistive technology (Class 5-7) show improved learning outcomes (as per their learning plan goals).</p> <p>One student currently was accepted into Mind Plus day school programme as part of an IEP.</p>	<p>The project for a group of Class 2 children was delayed due to RTLB on sick leave in term 2, and for 3 students in Class 5 due to Covid lockdown</p> <p>Of the Class 2 group, two students left, of the Class 5 students involved two also left (due to vaccination mandate).</p> <p>Process on hold for third Class 5 student due to staffing shortage, however, class teacher and parents have organised a plan for home-based practice/use of AT.</p>	<p>For the students who remained at Te Rā, there has been some excellent progress for individual students in terms – increased time on task and significantly higher levels of presence and participation were achieved, with progress particularly in areas of Key Competencies and oral literacy.</p> <p>One of the TA team remained with us this year and with a high level of competence supported vulnerable students through the unsettled times of Omicron management.</p> <p>We will continue to involve our TAs in teacher PLD.</p> <p>A concern remains over limited funding, and of funds being tied to individual students through ICS and ORS.</p> <p>Two ICS funded students leaving school impacted significantly on our learning support budget and it will be a challenge to provide continuity for these important roles next year, when the impact of the roll drop will affect salaries and OPs grant.</p> <p>Going forward: STRENGTHENING EQUITABLE PRACTICES</p> <p>is one of the three aims of the (draft) Strategic Plan 2022/2023-2025.</p>	

3 ENSURE ORGANISATIONAL ROBUSTNESS

AP goal 7

- Consolidate reciprocal peer support structures as part of a comprehensive professional growth cycle.

Actions in 2021	Outcomes	Reasons for Variance	Evaluation
<p>Professional Growth Cycle process through regular collaborative work in teacher meetings and Teacher Only Days.</p> <p>Kolisko conference was attended by most class teachers.</p> <p>Beginning teachers were supported by experienced mentor.</p> <p>Math and literacy leaders facilitate regular PLD sessions.</p>	<p>All beginning Waldorf teachers (new to Te Rā 2020 or 2021) attend Waldorf PLD workshops/conferences and are consistently mentored by a senior teacher.</p> <p>Math and literacy lead teachers are confident in their new roles.</p>	<p>Lockdowns and impact of vaccination mandate of staffing in term 4 impacted on our ability to conclude and review the PGC at the end of the year.</p> <p>Staff shortage and Covid outbreak impacted on our ability to do this consistently earlier in term 1 2022, though this is now resuming.</p>	<p>Period of Covid Lockdown and (in 2022) preparation for potential hybrid and off-site learning showed effective collaboration within the peer support structures.</p> <p>Achieved a high level of consistence and quality for what was available to students. Parent feedback overwhelmingly positive.</p> <p>Going forward, the SP aim</p> <p>BUILDING A CONNECTED COMMUNITY</p> <p>supports this through the following focus: "Create and maintain sustainable systems and structures & connect peers with purpose to consistently grow overall teaching and and leadership capacity: ako"</p>

AP goal 8

- Improve attendance reporting, monitoring and effectiveness of school responses

Actions in 2021	Outcomes	Reasons for Variance	Evaluation
<p>Information about the impact of regular attendance on educational outcomes was regularly communicated to community</p> <p>Attendance codes were reviewed and consistent use implemented</p> <p>IEP processes involved attendance goals</p> <p>'Target families' were identified and class teachers and principal/SENCO met with respective whānau & students</p> <p>Support from MOE sought as required</p>	<p>Attendance rates for students with high absenteeism (more than 25% absent in 2020) were reduced.</p> <p>Attendance codes reflect actual reasons for absences, consistently for all classes.</p> <p>Lockdown had no negative impact on attendance.</p>	<p>Term 4 attendance rate was impacted by the response of some school whānau when vaccination mandates were introduced.</p> <p>This continued in Term 1 and was further impacted by the mask mandates, and subsequently by the Covid outbreak.</p>	<p>The measures put in place proved effectively in term 1 to term 3 2021.</p> <p>From beginning of 2022, focus was on preventing irregular attendance and truancy which were a result of parent choices which in turn were a consequence of the government mandates.</p> <p>Kapiti has been without an MOE attendance advisor since the service contract ended in December 2021 and after a restructure the attendance kaiiaki role is only now being advertised by Paraparaumu College (Lead school).</p> <p>Going forward, attendance will continued to be monitored closely and absences managed, as per the process put in place, particularly in the light of the high rate of justified absence through off-site learning. Once normal attendance can be expected to resume, we will review if further changes to our processes and systems are required.</p>

AP goal 9			
<ul style="list-style-type: none"> Organisation wide bicultural working group is established and supports the development and implementation of the board Strategic Plan, ensuring Te Tiriti o Waitangi compliance. <p>After initial discussion with Māori staff, the board changed this goal to:</p> <ul style="list-style-type: none"> Whānau Māori and Māori staff decide on how they wish to be represented on the governance bodies of the school. 			
Actions	Outcomes	Reasons for Variance	Evaluation
<p>Various hui held by group of Māori staff and whānau members to discuss bicultural working group.</p> <p>Other hui involved other members of board and proprietor's trust.</p> <p>Board discussed matter with NZSTA</p> <p>Regular discussion around enabling Māori representation on the board during board meetings, and proprietor's trust meetings.</p> <p>Rōpū Māori established and beginning to involve wider community, to include any whānau with tamariki who identify as Māori. By Māori for Māori.</p> <p>New Strategic Plan was drafted with direct input from Māori staff members (both also parents at the school at the time) from the start.</p> <p>Māori whānau attended consultation hui on SP draft in October.</p>	<p>Board gained clarity over options.</p> <p>Suggested approach that Proprietor's Trust provide one seat to create a board member space for a Māori member. This role could be filled from within our whānau or from the greater community.</p> <p>The board agreed that this could be made available for a Māori whānau representative if this was wished by Rōpū Māori.</p> <p>Māori input shaped the Strategic Aim "He Waka Hourua: PROVIDING AUTHENTIC BICULTURAL EDUCATION"</p> <p>Māori whānau gave initial feedback on the Draft Strategic Plan & feedback was incorporated in subsequent draft.</p>	<p>Bicultural working group was not formed and a hui for Māori whānau to discuss governance involvement did not occur as it was determined that instead the first step was to form Te Rōpū Māori, by Māori for Māori. Initial hui were held.</p> <p>The vaccination mandate (through resulting staff changes) and a number of de-enrolments of Māori students impacted on Te Rōpū Māori to proceed with their process.</p> <p>Follow up hui to review the changes with Māori whānau was delayed due to Covid lockdown and subsequently by impact of vaccination mandate.</p>	<p>Te Rōpū Māori, affected by the mandates, is yet to find an opportunity to meet again, and to liaise with all our remaining and new whānau Māori about their views on governance representation.</p> <p>Establishing Māori whānau representation on the school's governance bodies remains a goal for the 2022 Annual Plan.</p>

AP goal 10				
• A new Strategic Plan will be developed and consulted on throughout 2021.				
Actions	Outcomes	Reasons for Variance	Evaluation	
<p>Initial meetings to discuss process (board committee)</p> <p>Working group meetings</p> <p>SP development group (board, kairārahi Māori, senior and junior teachers, proprietor's rep and school leadership team) met to identify and articulate a shared vision into the school's Strategic Direction & re-articulate the school's special character values.</p> <p>Consultation hui with staff.</p> <p>Consultation hui with class liaison parents/caregivers.</p> <p>Consultation hui specifically for Māori whānau on initial draft.</p> <p>Display for community feedback during school's Open Day with subsequent draft.</p>	<p>The SP process was completed by the end of term 3 and the draft was ready for final consultations with parent community.</p> <p>More than the initially planned three meetings were held, during which stakeholders gave input. One of these meetings explicitly invited Māori whānau members, with a second meeting scheduled.</p> <p>The draft SP supports a horizontal school leadership structure.</p> <p>The draft SP reflects the school's journey of localising our special character Waldorf curriculum and pedagogical approaches to align them with best practice cultural responsiveness, and it evidences the school's commitment to contemporary practices in relation to Te Tiriti o Waitangi.</p>	<p>The new plan could not be ratified at the first board meeting of term 4 due to delays in arranging follow up hui for Māori whānau, after feedback was incorporated, which needed to happen prior to full community final consultation round.</p> <p>This delay was initially for personal reasons of Māori whānau members. Subsequently, due to the impact of the Vaccine Mandate, all further consultation was cancelled as it became apparent that a community crisis and the resulting roll drop required a re-shaping of Strategic Outcomes at least for the immediate future, i.e. 2022 and 2023.</p>	<p>For 2022, the SP will remain as a draft, with annual goals arising from</p> <ol style="list-style-type: none"> This Analysis of Variance Urgent areas of focus due to the roll drop and community crisis (Vaccination/Mask mandates) The overall direction of the draft SP <p>The 2022 Annual Plan will include the goal to conclude the consultation process and ratify the new Strategic Plan by the end of the year.</p>	