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Geoffrey D'Urso
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RUAWAI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Ruawai College (the School). The Auditor-General has appointed me, Adelle Allbon, using the staff and resources of BDO Northland, 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 22, that comprise the statement of financial position as at 31 December 2019, 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:
 - o its financial position as at 31 December 2019; and
 - o its financial performance and cash flows for the year then ended; and
- * comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards Reduced Disclosure Regime.

Our audit was completed on 18 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 22 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

PARTNERS: Adelle Allbon, Greg Atkin, Angela Edwards, Scott Kennedy, Rodney Sorensen

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company formed by agreement, and known as one of the four largest UK accountants of independent member firms. BDO New Zealand is a network of independent member firms which operate as separate legal entities.

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 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 Noropay 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. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, 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.



Adelle Albon
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand

RUAWAI COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	22
Principal:	Raeleen Harte
School Address:	4375 State Highway 12
School Postal Address:	P.O Box 7, RUAWAI, 0549
School Phone:	09 439 2216
School Email:	admin@ruawaicollege.school.nz

Members of the Board of Trustees

Name	Position	How Gained	Occupation	Term Expires/ Expired
Alex Bickers	Chairperson	Elected	Farmer	Feb 2020
Raeleen Harte	Principal	ex Officio		
Anthony Blundell	Parent Rep	Elected	Co Director	Jun 2022
Aleida Spoelstra	Parent Rep	Elected	Farmer	Jun 2022
Debbie Blythen	Parent Rep	Elected	Home maker	Jun 2019
Raymondo Hurwak	Parent Rep	Co-opted	Sports Co ordinator	Jun 2019
Robbie Blattcher	Parent Rep	Elected	Co director	Jun 2019
Jo Forsytho	Parent Rep	Co-opted	Teacher Aide	Jun 2022
Paul Rawahu	Parent Rep	Elected	Father	Jun 2022
Jenny Dellison	Staff Rep	Elected	Teacher	Jun 2019
Kimberley Rose	Staff Rep	Elected	Teacher	Jun 2022
Timothy Bickers	Student Rep	Elected	Student	Sep 2019
Harmony Day	Student Rep	Elected	Student	Sep 2020

Accountant / Service Provider: Education Services Ltd

RUAWAI COLLEGE

Annual Report - For the year ended 31 December 2019

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Other Information

Analysis of Variance

KōwaiSport

Ruawai College

Statement of Responsibility

For the year ended 31 December 2019

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 so 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Anthony Blundell

Full Name of Board Chairperson



Signature of Board Chairperson

12 May 2020

Date:

Raeleen Harrs

Full Name of Principal



Signature of Principal

12 May 2020

Date:

Ruawai College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019 Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue					
Government Grants	2	2,441,588	2,451,056	2,407,254	
Locally Raised Funds	3	100,614	912,871	137,264	
Interest Income		16,169	8,000	13,000	
Gains on Sale of Property, Plant and Equipment		3,000	-	129,141	
			2,628,009	2,573,427	2,586,369
Expenses					
Locally Raised Funds	3	102,719	68,200	93,343	
Learning Resources	4	1,846,873	1,880,955	1,815,832	
Administration	5	176,187	182,700	167,762	
Finance		5,907	8,206	8,721	
Property	6	512,906	490,214	486,600	
Depreciation	7	72,463	69,483	78,963	
Loss on Disposal of Property, Plant and Equipment		-	-	966	
Loss on Uncollectable Accounts Receivable		-	-	708	
Transport		50,680	41,000	-	
			2,567,947	2,571,042	2,431,595
Net Surplus / (Deficit) for the year			60,081	3,385	204,804
Other Comprehensive Revenue and Expenses			-	-	
Total Comprehensive Revenue and Expenses for the Year			60,081	2,385	204,804

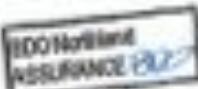
The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Ruawai College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Actual 2019 \$	Budget (unaudited) 2019 \$	Actual 2019 \$
Balance at 1 January	890,791	832,142	827,303
Total comprehensive revenue and expense for the year:			
Capital Contributions from the Ministry of Education	63,981	2,385	204,004
Contribution - Furniture and Equipment Grant	13,799	-	18,808
School House	-	-	(212,181)
Adjustment to Accumulated surpluses/(deficit) from adoption of PBE MFRS 9	-	-	-
Equity at 31 December	894,671	834,527	830,794
Retained Earnings	894,671	834,527	830,794
Equity at 31 December	894,671	834,527	830,794

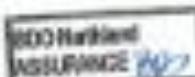
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Ruawai College
Statement of Financial Position
As at 31 December 2019

		2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,355,804	549,511	705,004
Accounts Receivable	9	151,039	170,332	164,588
GST Receivable		-	12,260	9,572
Prepayments		8,040	8,481	8,064
Inventories	10	36,051	12,341	8,583
Investments	11	6,860	46,722	8,503
Funds held for Capital Works Projects	12	-	-	57,859
		1,346,234	818,546	922,263
Current Liabilities				
GST Payable		40,642	-	-
Accounts Payable	13	230,457	189,728	157,124
Revenue Received in Advance	14	4,254	3,178	7,779
Provision for Cytical Maintenance	15	142,084	144,572	120,382
Finance Lease Liability - Current Portion	16	23,944	11,001	32,384
Funds held for Capital Works Projects	17	442,974	-	-
Funds held on behalf of Ruawai T M G Charter	18	56,089	77,602	55,881
		549,104	407,827	380,280
Working Capital Surplus/(Deficit)		107,098	412,215	538,973
Non-current Assets				
Property, Plant and Equipment	12	402,290	422,506	419,246
		402,290	422,506	419,246
Non-current Liabilities				
Provision for Cytical Maintenance	15	14,706	-	20,782
Finance Lease Liability	16	29,901	-	34,538
		44,607	-	55,320
Net Assets		954,571	836,527	820,767
Equity		954,571	836,527	820,767

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

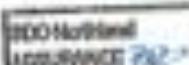


Ruawai College
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		632,954	607,616	715,127
Locally Raised Funds		213,783	510,971	98,945
Goods and Services Tax (net)		53,214	-	2,688
Payments to Employees		(256,069)	(242,064)	(238,122)
Payments to Suppliers		(451,787)	(354,704)	(386,271)
Cyclical Maintenance Payments in the year		(12,990)	-	(53,729)
Interest Paid		(5,957)	(8,200)	(8,731)
Interest Received		14,184	9,000	14,500
Net cash from Operating Activities		161,194	(26,011)	336,421
Cash flows from Investing Activities				
Purchases of PPE (and Intangibles)		(34,011)	(13,000)	(6,567)
Purchase of Investments		(187)	-	-
Proceeds from Sale of Investments		-	-	66,395
Net cash from investing Activities		(34,200)	(13,000)	59,828
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,709	-	95,888
Owner Contributions		-	-	(382,181)
Finance Lease Payments		(48,348)	(46,794)	(34,414)
Funds Advertised on Behalf of Third Parties		3,005	-	(4,500)
Funds Held for Capital Works Projects		- 125,225	-	(96,390)
Net cash from financing Activities		501,709	(46,794)	(320,036)
Net increase/(decrease) in cash and cash equivalents		640,604	(17,805)	55,358
Cash and cash equivalents at the beginning of the year	8	706,814	637,315	637,315
Cash and cash equivalents at the end of the year	8	1,347,300	569,510	706,814

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.

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



Ruawai College
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Ruawai College (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 2019 to 31 December 2019 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 (PSE) 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PSE IFRS 9 Financial Instruments. PSE IFRS 9 replaces PSE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PSE IFRS 9 is provided in Note 27.

PSE 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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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 Crown.

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.

NONAUDITED
ASSURANCE

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 Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as granted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognized 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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognizing lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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 reasonably 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 uncollectability) 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 stationery and school uniforms. 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method *less impairment*.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorized as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

ii) Property, Plant and Equipment

Land and buildings owned by the Crown 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 Crown 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 \$1000 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.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	40 Years
Furniture and Equipment	5-40 Years
Information and Communication	4 Years
Motor Vehicles	5 Years
Textbooks	4 Years
Leased Assets	3-10 Years
Library Resources	8 Years

Leased assets are depreciated over the life of the lease.



i) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

iii) 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 services 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.

j) 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.



c) 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 but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

d) Revenue Received in Advance

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

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

e) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

f) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

g) Provision for Cyclic Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

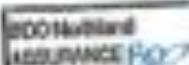
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten-year property plan (10YPP).

h) 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.



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, printing contracts and term loans.

v) 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.

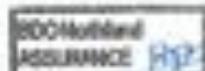
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) 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 Revenues and Expenses.



A. Government Grants

	2018 Actual	2019 Budget (Unaudited)	2018 Actual
Operational Grants	\$ 0	\$ 1	\$ 0
Teachers' Salaries Grants	\$35,484	\$40,368	\$35,317
User Off-Cost and Buildings Grants	1,440,584	1,527,757	1,443,542
Gateway Income	331,180	352,129	203,323
Resource Teachers Learning and Behaviour Grants	49,658	49,458	49,458
Other Multi Grants	767	-	121
Transport grants	51,264	21,754	29,647
Other Government Grants	26,200	20,000	28,141
	4,956	-	7,400
	2,411,058	2,411,456	2,407,754

B. Locally Raised Funds

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

	2018 Actual	2019 Budget (Unaudited)	2018 Actual
Revenue			
Donations	4,546	2,900	7,208
Bequests & Grants	17,281	20,100	8,904
Activities	81,601	26,971	56,280
Trading	24,251	55,000	16,280
Fundraising	8,167	32,000	1,180
Other Revenue	52,948	38,400	40,802
	150,614	112,371	137,364
Expenses			
Activities	52,673	25,100	51,456
Trading	18,727	14,000	16,279
Fundraising (Costs of Raising Funds)	-	20,100	1,078
Other Locally Raised Funds Expenditure	22,469	14,000	14,421
	93,869	63,200	63,345
Surplus for the year (Locally Raised Funds)	56,745	49,171	44,121

C. Learning Resources

	2018 Actual	2019 Budget (Unaudited)	2018 Actual
Current			
Literary Resources	80,626	99,171	77,425
Employee Benefits - Salaries	2,597	2,700	1,690
Staff Development	1,504,462	1,567,000	1,504,000
R&D & Purchases <\$1,000	13,691	15,000	12,636
	4,177	6,000	30,083
	1,546,375	1,664,971	1,613,302



5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,975	5,900	5,900
Board of Trustees Fees	3,605	5,700	4,200
Board of Trustees Expenses	1,819	7,425	6,026
Communication	8,092	10,900	7,000
Consumables	12,079	7,700	13,875
Operating Lease	8,777	10,200	6,307
Other	16,326	19,750	16,812
Employee Benefits - Salaries	101,760	921,000	86,885
Insurance	1,328	-	1,324
Service Providers, Contractors and Consultancy	14,329	13,835	14,864
	175,157	183,795	167,782

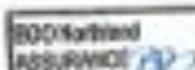
6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2019 Actual \$
Cleaning and Cleaning Consumables	11,400	10,000	14,901
Cyber Maintenance Expense	15,407	23,700	12,054
Gardens	9,483	7,000	11,054
Heat, Light and Water	35,337	32,000	31,867
Repairs and Maintenance	19,569	22,000	28,244
Use of Land and Buildings	331,180	360,125	286,828
Employee Benefits - Salaries	83,287	81,700	75,439
Transport	5,102	7,200	3,391
Consulting And Contract Services	1,851	-	1,851
	512,896	490,214	480,000

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2019 Actual \$
Buildings	-6,106	8,906	8,567
Building Improvements	2,381	2,000	2,309
Furniture and Equipment	17,866	21,003	25,226
Information and Communication Technology	6,154	4,800	5,824
Leased Assets	38,857	32,574	37,518
Library Resources	967	712	831
	72,852	93,282	75,502



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	258	-	250
Bank Current Account	1,310,628	128,094	382,147
Bank Call Account	210,703	421,410	180,361
Short Term Bank Deposits	30,701	-	144,190
Cash equivalents for Cash Flow Statement	1,355,058	549,510	706,514

The carrying value of short term deposits with maturity dates of 60 days or less approximates their fair value.

Of the \$1,355,058 Cash and Cash Equivalents, \$442,974 is held by the School on behalf of the Ministry of Education. Those funds are required to be spent in 2020 on Crown Owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	49,837	54,353	54,190
Banking Staffing Underuse	-	-	12,058
Interest Receivable	345	1,181	281
Teacher Salaries Grant Receivable	100,906	104,189	98,903
	151,088	170,322	106,530
Receivables from Exchange Transactions	56,002	58,134	54,465
Receivables from Non-Exchange Transactions	920,386	124,196	112,127
	976,388	182,332	106,530

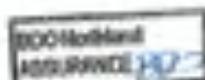
10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Utilities	36,001	47,381	35,353
	36,001	47,381	35,353

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets	6,090	68,722	6,500
Short Term Bank Deposits	6,090	68,722	6,500
Total Investments	6,090	68,722	6,500



12. Property, Plant and Equipment

	Opening Balance (N\$M)	Additions \$	Depreciation \$	Impairment \$	Depreciation \$	Total (N\$M)
2019						
Land	23,800	-	-	-	-	23,800
Buildings	196,723	-	-	-	(8,100)	188,614
Building Improvements	58,679	10,549	-	-	(2,387)	75,417
Furniture and Equipment	88,700	5,256	-	-	(17,389)	76,561
Information and Communication Tech.	12,301	3,942	-	-	(6,154)	10,089
Leased Assets	64,270	41,334	(15,289)	-	(38,657)	81,468
Library Resources	3,775	1,163	-	-	(367)	3,911
Balance at 31 December 2019	413,246	20,174	(15,289)	-	(22,603)	401,266

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019			
Land	23,800	-	23,800
Buildings	244,381	(83,707)	160,614
Building Improvements	102,634	(27,187)	75,417
Furniture and Equipment	985,414	(493,459)	492,955
Information and Communication	30,002	(18,913)	11,089
Motor Vehicles	49,300	(49,300)	-
Textbooks	8,811	(8,811)	-
Leased Assets	149,563	(98,115)	51,468
Library Resources	66,407	(62,526)	3,871
Balance at 31 December 2019	1,341,362	(836,274)	505,288

	Opening Balance (N\$M)	Additions \$	Depreciation \$	Impairment \$	Depreciation \$	Total (N\$M)
2018						
Land	23,800	-	(11,000)	-	-	23,800
Buildings	196,723	-	(53,791)	-	(8,107)	188,723
Building Improvements	58,679	10,547	(9,289)	-	(2,387)	56,879
Furniture and Equipment	88,700	5,256	(540)	-	(21,230)	72,700
Information and Communication	15,304	1,801	-	-	(5,624)	10,300
Technology						
Leased Assets	69,303	12,463	-	-	(37,516)	44,279
Library Resources	4,704	302	-	-	(801)	3,775
Balance at 31 December 2018	550,200	22,626	(73,800)	-	(20,503)	413,266

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018			
Land	23,800	-	23,800
Buildings	244,381	(77,008)	167,373
Building Improvements	83,485	(24,806)	58,679
Furniture and Equipment	985,414	(476,048)	509,366
Information and Communication	30,001	(13,798)	16,203
Motor Vehicles	49,300	(49,300)	-
Textbooks	8,811	(8,811)	-
Leased Assets	149,563	(103,749)	45,814
Library Resources	66,407	(61,558)	3,871
Balance at 31 December 2018	1,341,362	(836,274)	505,288

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2019 Actual
Operating Creditors	\$ 121,279	\$ 106,914	\$ 101,395
Accruals	6,075	4,810	5,900
Capital Accruals for PPE Items	-	-	4,500
Employee Entitlements - Salaries	100,955	104,798	98,069
Employee Entitlements - Leave Accrual	5,149	2,296	1,031
	233,457	210,728	107,134
Payables for Exchange Transactions	233,457	210,728	107,134
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	233,457	210,728	107,134

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2019 Actual
Revenue Received in Advance	\$ 6,254	\$ 5,174	\$ 7,759
	6,254	5,174	7,759

15. Provisions for Cytical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2019 Actual
Provision at the Start of the Year	\$ 154,144	\$ 129,873	\$ 206,304
Increase/(Decrease) in the Provision During the Year	15,887	23,198	(2,225)
Use of the Provision During the Year	(12,901)	-	(20,729)
Provision at the End of the Year	156,130	144,072	154,144
Cytical Maintenance - Current	142,394	144,072	126,352
Cytical Maintenance - Term	14,736	-	28,792
	156,130	144,072	154,144

16. Finance Lease Liability

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

	2019 Actual	2019 Budget (Unaudited)	2019 Actual
No Later than One Year	\$ 26,572	\$ 21,001	\$ 29,972
Later than One Year and no Later than Five Years	23,183	-	30,130
	50,755	\$ 21,001	\$ 59,902



17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2018	Opening Balances	Receipts From MoE	Payments	BOT Contributions/ (Write-off to R&M)	Closing Balances
Re-fit 12 and Music Suite Flooring	completed	(5,898)	5,898	-	-	-
Drainage Remedial Work	completed	(1,851)	-	(1,851)	-	-
Electrical Switchboard & Lighting	completed	(3,457)	3,457	-	-	-
Block 1 Upgrade	In progress	(5,852)	39,237	15,322	-	18,062
Radonisation	In progress	-	95,895	18,943	-	80,942
Re-piling & Foundation Repairs Block 4	In progress	-	119,200	21,244	-	98,152
AMS	In progress	-	315,000	68,052	-	246,948
Total		217,060	520,945	118,910	-	442,094

Represented by:

Funds Held on Behalf of the Ministry of Education	442,094
Funds Due from the Ministry of Education	-

442,094

	2018	Opening Balances	Receipts From MoE	Payments	BOT Contributions/ (Write-off to R&M)	Closing Balances
Roof Replacement	completed	71,806	52,743	104,543	-	-
Re-fit 12 and Music Suite Flooring	In progress	(754)	14,802	19,544	-	(5,898)
Drainage Remedial Work	In progress	-	-	1,851	-	(1,851)
Electrical Switchboard & Lighting	In progress	(754)	93,854	62,795	-	(3,457)
Block 1 Upgrade	In progress	-	-	6,813	-	(5,852)
Total		70,256	193,709	250,112	-	(17,256)

18. Funds held on behalf of Russell TNG & Cluster

Russell College is the lead school and holds funds on behalf of the Russell Transport Network Group, a group of schools funded by the Ministry of Education to share transport facilities.

	2018	2019 Budget	2018 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	59,681	77,662	77,652
Funds Recovered from Cluster Members	427,000	-	434,527
Funds Spent on Behalf of the Cluster	459,772	-	412,439
Russell TNG Distribution of Funds			
Matakohe School	9,582	-	9,583
Russell College	42,306	-	44,309
Russell Primary	1,383	-	1,381
Tinopai School	4,548	-	4,578
Funds Held at Year End	62,000	77,662	77,651



These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	90,579	95,140
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Current Liabilities

Operating Creditors	31,768	35,459
Current Year Distributions to be paid	44,729	43,600
Ruawai College GST payment	12,169	15,676

19. 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/purchaser 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 entity 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 conducted with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments. In 2019 key personnel has been expanded as the school has revised its definition. Compensation have not been amended for this.

	2019 Actual	2018 Actual
Board Members	\$	\$
Remuneration	3,605	4,299
Full time equivalent members	0.17	0.12
Leadership Team		
Remuneration	823,131	691,958
Full time equivalent members	0.74	5.00
Total key management personnel compensation	826,736	691,256
Total 1.8 time equivalent personnel	0.91	5.12

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:

	2019 Actual	2018 Actual
Salaries and Other Short term Employee Benefits	\$9000	\$8000
Salary and Other Payments	120 - 140	120 - 130
Benefits and Other Entitlements	0 - 4	0 - 4
Termination Benefits	-	-



Other Employees

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

Remuneration	2018 FTE Number	2019 FTE Number
\$000		
100 - 120	1.00	-
100 - 110	-	1.00
	1.00	1.00

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

21. 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	2019 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019. (Contingent liabilities and assets at 31 December 2018: nil)

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' winter payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final entitlements and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.



23. Commitments

(a) Capital Commitments

The Board has entered into the following capital commitments at 31 December 2019:

(i) \$108,257 contract for the Block 1 Upgrade Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,175 (2018: \$5,850) has been spent on the project to balance date.

(ii) Contract for the Rationalisation Project as agent for the Ministry of Education. This project is fully funded by the Ministry \$91,385 has been received of which \$15,540 has been spent on the project to balance date.

(iii) Contract for the Re-piling & Feeding Repairs Rm1-6 Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$118,306 has been received of which \$21,244 has been spent on the project to balance date.

(iv) Contract for the AMS Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$218,000 has been received of which \$98,652 has been spent on the project to balance date.

(Capital commitments at 31 December 2018: (i) \$10,940 contract for the Revit2 and Music Studio Flooring Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,000 has been received of which \$20,617 has been spent on the project to balance date.)

(v) \$66,227 contract for the Electrical Switchboard & Light Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,054 has been received of which \$33,511 has been spent on the project to balance date.)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(i) operating lease of property:

	2019 Actual	2018 Actual
No later than One Year	\$ 8,117	16,064
1 year or more and less than Five Years	16,280	25,379
Later than Five Years	-	-
	<hr/> <u>25,397</u>	<hr/> <u>41,442</u>

24. Managing Capital

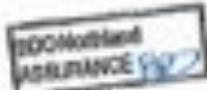
The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or resulting years.

25. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Budget	2019 Actual	2018 Actual
	(Unaudited)		
Cash and Cash Equivalents	\$ 549,510	706,214	706,214
Receivables	\$ 170,332	164,566	164,566
Investments - Term Deposits	\$ 65,722	65,722	65,722
Total Financial assets measured at amortised cost	<hr/> 780,568	<hr/> 836,492	<hr/> 836,492



Financial Liabilities measured at amortised cost			
Payments	232,457	165,729	157,124
Borrowings - Loans	-	-	-
Finance Costs	63,765	11,801	21,982
Pending Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	296,222	177,530	215,106

28. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of the lockdown all schools were closed, while this disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School/holiday early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

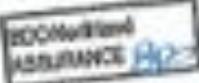
29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- **Items 8 Receivables:** This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- **Item 9 Investments:**

Turn disposals: This policy has been updated to reflect that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS 9 there were no material adjustments to these financial statements.





School Charter / Annual Plan 2019

Strategic Plan

2016 - 2019

Principal's endorsement:

Rasleean Hamé

Board of Trustees' endorsement:

Alex Bickers

Submission date to Ministry of Education: 1 March 2019



Ruawai College Strategic Plan 2016 – 2019

Introduction: Ruawai College Community

Ruawai College is a composite secondary school which caters for students in Years 7 to 13. The name Ruawai literally translated means 'two waters' referring to the nearby Northern Wairoa River and the Kaipara Harbour. The township primarily serves the dairying farming area which consists mainly of cattle/dairy farming and kumara growing. It is also known as the Kumara capital of New Zealand. We are located on SH12 45 km west of SH1, approximately 2 hours from Auckland and an hour from Whangarei.

What makes us unique is the family atmosphere that permeates the school where all students and staff are known to each other. Small class sizes, particularly in the senior school, promote more personal teaching approaches. We enjoy a very close and supportive relationship with the Kindergarten and Primary School across the road. The College caters for students from the township of Ruawai and the wider rural community.

Mission Statement	To inspire students to be lifelong learners, to be respectful, to be resilient and to be responsible citizens.
Purpose	 <p>Our Crest: The torch symbolizes the concept of education to serve as a beacon of light. The stars on the blue background represent the Southern Cross, the constellation which early mariners in the Southern Hemisphere used to guide them across the ocean. The motto 'Lumine Ducar' gathers these two ideas into a single phrase. Literally the words mean 'I will be guided by the light.' Translated more freely the motto means 'education shall guide me into the light.'</p>
Vision	Our vision at Ruawai College is a focus on learning where we value excellence, we value community and we value service to others. Seek after learning for the sake of your well-being - Whāia te mātauranga hei oranga mō Aotou
Values	Ruawai College values form the essence of who we are as a school and we show this through:



RUAWAI COLLEGE VALUES

Respect

Whakaute

Resilience

Manawaroa

Responsibility

Takohanga

Principles

Our guiding principles include:

- Building positive, strong, collaborative relationships - we show respect for one another
- Having high expectations of ourselves and each other - being resilient
- Creating a stimulating learning environment that is exciting today as well as a preparation for the future - Lumine Ducar
- I will be guided by the light of 'education'
- Working together in partnership with whanau, teachers, the community - taking responsibility

Maori Dimensions and Cultural Diversity

Ruawai College acknowledges Te Uri O Hau within the confederation of Ngati Whatua as Tangata Whenua and has a commitment to Maori achieving success as Maori. The school incorporates the principles of Te Tiriti O Waitangi - to work in partnership to promote the interests of Maori students and the wider community. Te Reo and Tikanga Maori are supported and encouraged across the school. We value the contribution made by students, staff, and community members from all ethnic and cultural backgrounds. We celebrate the diversity this brings to our learning environment.

Marae	Naumai
Rohe	Te Tai Tokerau
Whare	Nga Uri o te Kotahitanga
Hei / Runanga	Te Uri o Hau
Wharekai	Mereana
Waka	Mahuahu-ki-te-rangi
Awa	Kaipara, Wairoa
Maunga	Takatoka
Urupa	Kapehu



Ruawai College
Strategic Plan 2016 – 2019

Strategic Area	Strategic Goals	Core Strategies for Achieving Goals
Students' Learning	<ul style="list-style-type: none"> To raise the academic achievement outcomes for all students, particularly Māori, Pasifika and students with Special Needs. To accelerate the achievement of students performing below expected levels. 	Academic Counselling Investigate and facilitate on-line learning Expanding the curriculum - pathways both academic and vocational Early detection of under-performance through the tracking of students
Student Engagement	<ul style="list-style-type: none"> Improve student attendance rates Build on Teaching As Inquiry 	Widely communicating and celebrating student achievement in the academic, cultural and sporting spheres School-wide focus on an inquiry topic relate to Annual goals.
Teaching and Learning	<ul style="list-style-type: none"> Improve the quality of teaching practice 	Updated Performance Management system is embedded into school practices Application of technology
Planning	<ul style="list-style-type: none"> To build our roll growth potential 	Increase curriculum availability / opportunities Profile College positively to attract students
Health and Safety	<ul style="list-style-type: none"> Ensure the school is a physically and emotionally safe environment 	Ensure regular inspections of physical environment are carried out and hazards identified and remedied Continue embedding PB4L strategies into school-wide practices Assemblies - reinforce our safe school
School Finance & Property	<ul style="list-style-type: none"> Ensure the school has a secure financial base Improve the physical environment, interior and exterior 	Operate within annual funding grants Property projects completed within estimated timetables
Community Engagement	<ul style="list-style-type: none"> Investigate, develop and implement strategies to enhance the links between the school and the community 	Communicate effectively with parents/community via the newsletter, Facebook and website about school news and activities.

RUAWAI COLLEGE

Annual Plan 2019

Teaching as Inquiry, Digital fluency and Literacy

We will be exploring how digital technologies can provide another lens for pursuing knowledge and learning. We have the opportunity to bring the world to us as we continue to engage and inspire our students to demonstrate and share their learning.

2016 - 2019 Strategic Focus: Student Learning Student Engagement Teaching & Learning	2019 Focus Area: Literacy / Writing	Baseline Data / Current Situation: <ul style="list-style-type: none"> Disparity between female / male student achievement ERO in conjunction with the school have identified the following: <i>"that student achievement in writing needs improvement, particularly for boys..."</i>
Goals	Strategies / Actions	Progress indicators
<ul style="list-style-type: none"> To accelerate the literacy levels in writing - particularly those of our male students To develop an understanding of what accelerating literacy looks like across the teaching staff To strengthen pedagogical leadership in literacy Improve fine motor skills in handwriting alongside spelling and grammar Topic selection and delivery relevant to pathways 80% of students in Years 7-10 achieving at or above their expected curriculum level in 	<ul style="list-style-type: none"> To track student achievement in writing To ensure ongoing teacher access to data Develop literacy strategies to move forward Access external PLD in creating a shared understanding and implementation of acceleration in literacy Share strategies within learning areas, professional learning groups and across the staff Link the learning to students future pathways Cross curricular planning so that we make the curriculum real and meaningful, include authentic writing contexts across all subjects, include student voice, whānau and community voice in what and how the students learn, access Enviroschools facilitator support Shared measurement tool for writing 	<ul style="list-style-type: none"> What will it look like at the end of each term? All Learning Areas contribute to the goals - what does progress look like in your learning area? Students have a clear understanding of the level they are expected to be achieving at - what they specifically need to learn to progress and how they know when they are successful All teachers know their students aspirations and link these to the learning Students will be engaged in their learning including writing Students and whānau are involved in what and how students learn Teachers have the capability to accelerate achievement at the appropriate level Begin the creation of a shared writing rubric.

literacy, including 53% of Maori students	<ul style="list-style-type: none"> • Six facilitator visits with six to eight teachers per visit, focusing on individual needs around digital fluency and literacy. Supporting TAI and development of sites. Facilitator visits underpinned by this will increase student writing and engagement within writing by... 'mindsets. • Term 1 and 2 2019 - specific inquiry focused on engaging boys in literacy/digital fluency through an individual blog in progress. 	<ul style="list-style-type: none"> ◦ Next steps for this identified at ToD (April 2019) ◦ Broken into developing / fluent / NCEA writer levels for self review and analysis ◦ Visibility and shared thinking around what writing within subjects looks like. ◦ Teachers are using digital strategies in their curriculum areas to support literacy. ◦ Teachers survey feedback shows they are providing the students with the option to choose Digital or Writing testing strategies.
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RUAWAI COLLEGE

Annual Plan 2019

Teaching as Inquiry, Digital fluency and Literacy

We will be exploring how digital technologies can provide another lens for pursuing knowledge and learning. We have the opportunity to bring the world to us as we continue to engage and inspire our students to demonstrate and share their learning.

2016 - 2019 Strategic Focus: Student Learning Student Engagement Teaching & Learning	2019 Focus Area: Digital Fluency	Baseline Data / Current Situation: <ul style="list-style-type: none"> BYOD school, however minimal uptake of devices into the school Teacher use of IT in classrooms is varied No E-learning strategy in place
Goals	Strategies / Actions	Progress indicators
<ul style="list-style-type: none"> To develop confidence in the use of digital technology with staff and students To develop the knowledge and skills of teachers to use devices to accelerate learning To use devices to effectively plan and collaborate with staff, students and whānau Strengthening pedagogical leadership of accelerating literacy through greater digital fluency To build on the literacy acceleration and digital fluency of the staff so that they can offer the most beneficial literacy experiences to the students 	<ul style="list-style-type: none"> Engaging 'expert' facilitator support around the professional development of staff Using BYOD devices deliberately to engage students and accelerate students in writing: <ul style="list-style-type: none"> Implement BYOD across the school Develop digital citizenship understanding Developing an e-learning strategy 	<ul style="list-style-type: none"> Staff and students are using BYOD devices more deliberately to accelerate achievement in writing Students including target learners enjoy accelerated progress in writing A culture of responsible citizenship is embedded in the school Professional development is provided for staff to understand 21st century E-learning pedagogies Staff and students are given the skills and knowledge to harness e-learning opportunities

RUAWAI COLLEGE

Annual Plan 2019

Teaching as Inquiry, Digital fluency and Literacy

We will be exploring how digital technologies can provide another lens for pursuing knowledge and learning. We have the opportunity to bring the world to us as we continue to engage and inspire our students to demonstrate and share their learning.

2016 - 2019 Strategic Focus: Student Learning Student Engagement Teaching & Learning	2019 Focus Area: Inquiry	Baseline Data / Current Situation: <ul style="list-style-type: none"> Sharing of inquiry in isolation School wide inquiry focus on annual goals limited
Goals	Strategies / Actions	Progress Indications
<ul style="list-style-type: none"> Effective pedagogy requires that teachers inquire into the impact of their teaching on their students. Teaching as inquiry is linked to the school goals A shared understanding of deep reflective Teaching as Inquiry to focus on identifying successful approaches for improving learning outcomes for all learners, in particular those that may be target students. All teachers are involved in a Teaching as Inquiry investigation 	<ul style="list-style-type: none"> Regular sharing of Teaching as Inquiry Review and implement the Teaching as inquiry system and processes - incorporating the new teaching code and standards into our teaching as inquiry/appraisal system Inquiry is an agenda item at all learning area meetings. Documentation of inquiry To build on the tracking of students within learning areas. Regular meetings to discuss student work (as per of Teaching as Inquiry) Cross curricular inquiry time in meetings 	<ul style="list-style-type: none"> Teachers are collectively making a difference to student reading and writing through their shared understanding Deeply reflective and collaborative Teaching as Inquiry is embedded in the school Greater sharing of inquiry across the staff Staff will be more informed about their students and their aspirations leading to improved relationships Evidence of Teaching as Inquiry are kept and used to inform practice and future inquiries

RUAWAI COLLEGE

Annual Plan 2018 - Analysis of Variance

2016 - 2018 Strategic Focus: Student Engagement Student Learning Personnel	2018 Focus Area: Literacy	Baseline Data / Current Situation: <ul style="list-style-type: none"> Disparity between female / male student achievement Surveys - according to the boys their poor spelling and grammar hinders their satisfaction with producing written work, alongside the lack of fine motor skills ERO in conjunction with the school have identified the following: <i>"that student achievement in writing needs improvement, particularly for boys..."</i>
Target	Strategies / Actions	Mid Year Reporting
<ul style="list-style-type: none"> To accelerate the literacy levels of male students - in particular writing Topic selection and delivery to be more relevant to pathways Improve fine motor skills in handwriting alongside spelling and grammar To develop a shared understanding of what accelerating literacy looks like across the teaching staff 	<ul style="list-style-type: none"> Include authentic writing contexts across all subjects PLD in creating a shared understanding and implementation of acceleration in literacy using the learning progression framework and proven literacy strategies Improve teacher knowledge and understanding of the Learning Progressions to better meet the needs of students Cross curricular planning so that we: <ul style="list-style-type: none"> Make the curriculum real and meaningful Include authentic writing contexts across all subjects 	<ul style="list-style-type: none"> Start of year data shared with staff of literacy levels of our students as a benchmark. Dr Jenny Edwards, Principal Advisor Secondary ToD presentation around literacy. Follow up on Student Achievement Function (SAF) project Survey Data Collation: Ruawai College March / April 2018: Analysis of data from the beginning of 2018 Professional Learning groups established where staff meet regularly to co-construct around a group of students and share literacy strategies. Goals are shared and set, and reported back on when the groups get together again (cycles of

<ul style="list-style-type: none"> To strengthen pedagogical leadership in literacy 	<ul style="list-style-type: none"> Include Student Voice, Whanau and Community Voice in what and how the students learn (Boys and Girls) and collect regular feedback on how this is going Link the learning to student's future pathways HoL's meetings include cross curricular planning time Other teaching staff are included in the planning Access external PLD Access Enviroschools Facilitator support Look for opportunities to assess across the curriculum Participation in the ALL programme (Accelerated Learning In Literacy) <p>Actions</p> <ul style="list-style-type: none"> ToD December <ul style="list-style-type: none"> Establishing boys' writing through create to team Shared measurement tool for writing Writing in your subject Powerful and purposeful feedback Six facilitator visits with six to eight teachers per visit, focusing on individual needs around digital fluency and literacy. Supporting TAI and development of sites. Facilitator visits underpinned by this will increase student writing and engagement within writing by... 'mindsets.' Term 1 and 2 2019 - specific inquiry focused on engaging boys in literacy / digital fluency through an individual blog in progress <p>Next Steps</p> <ul style="list-style-type: none"> Writing rubric Blogging challenge 	<ul style="list-style-type: none"> co-construction). Writing pieces shared amongst the group. Greater sharing of information around our students. Staff meetings where the Learning Progression framework is explained, demonstrated by the HoL English. Cross curricular planning happening through Enviroschools at Years 7 - 10. Each learning area has made a contribution to a common topic. The Enviroschools facilitator is an integral part of the planning and follow up procedures. External PLD available - ToD and then regular sessions with staff as the year progresses. The HoL English is involved in the ALL programme and works alongside a facilitator to support literacy in our school. On Tuesday 12 June 2018, the English Learning Area had a very informative and worthwhile day on the Accelerated Literacy Learning project (ALL) and on the Progress and Consistency Tool (PaCT). The HoL English Jenny Joyst was in attendance, as were English teachers Linda Sheehan and Marsha Bellamy. Jacqui Tutavake is the kaiako / facilitator from Team Solutions (Faculty of Education and Social Work, University of Auckland). The day involved progress with ALL and considering the next steps. Jenny Joyst has been involved in the first cycle and Marsha Bellamy and Linda Sheehan will join her in the second cycle with our focus on raising writing literacy. The last third of the day was spent exploring PaCT and its recent update, and entering data for our Year 9 and 10 students, who this year have been able to be added to the tool. It confirmed our overall teacher judgements so far.
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End of Year Reporting

- Individually teachers have been making progress; identifying problems; improving access to better writing tasks; delivery of topics that include more writing; templates used
- The shared understanding of accelerated literacy has begun, however more collaboration and sharing of those strategies across the whole school beyond the professional learning groups is required
- Little direct progress in improving fine motor skills.
- PLD group staff identify priority students and share strategies.
- Through Learning Areas, staff have made changes to topics / themes to improve engagement.
- Google Docs allow staff to check grammar / writing and suggesting improvements or corrections.
- Student voice: How do they feel about writing; staff have done surveys
- Whanau / community: Parent interviews writing discussed. Ideas /strategies for what they do at home through reports commented on about writing.
- PLD staff available online has been an excellent support network for teachers
- Student voice via Google Forms
- Learning Progressions framework feedback at staff meetings, however understood more by English Learning area staff

Main Outcomes

- Teachers have begun the creation of a shared writing rubric.

- Next steps for this identified at next ToD (April 2019)
- Broken into developing / fluent/NCEA writer levels for self review and analysis
- Visibility and shared thinking around what writing within subjects looks like.
- Teachers are using digital strategies in their curriculum areas to support literacy
- Teachers survey feedback shows they are providing the students with the option to choose Digital or Writing testing strategies.

Please attach the [Years 7-10 Writing Data and Analysis](#)

RUAWAI COLLEGE

Annual Plan 2018 - Analysis of Variance

2016 - 2018 Strategic Focus: Student Engagement Student Learning Personnel	2018 Focus Area: Digital Fluency	Baseline Data / Current Situation: <ul style="list-style-type: none">BYOD school, however minimal uptake of devices into the schoolTeacher use of IT in classrooms is variedNo E-learning strategy in place
Target	Strategies / Actions	Mid Year Reporting
<ul style="list-style-type: none"> To develop the knowledge and skills of teachers to use devices to accelerate learning in literacy Strengthening pedagogical leadership of accelerating literacy through greater digital fluency To use devices to effectively plan and teach collaboratively (teacher, student and whanau) To build on the literacy acceleration and digital fluency of the staff so that they can offer the most beneficial literacy experiences to the students. To develop confidence in the use of digital technology with staff and students 	<p>Actions</p> <ul style="list-style-type: none"> Engaging 'expert' facilitator support around the professional development of staff Staff meeting 12 March focused on Digital Literacy Staff meeting 8 May focused on Digital Literacy Staff survey with analysis completed March / April ToD April - Breakouts focusing: <ul style="list-style-type: none"> Creating blogs Using sites for secondary content and online interaction Explore digital tools to aid learning Connecting digitally Design thinking Six facilitator visits with six to eight teachers per visit, focusing on individual needs around digital fluency and literacy. Supporting TAI and development of sites. Using BYOD devices deliberately to engage students and accelerate students in writing 	<ul style="list-style-type: none"> 'Expert' facilitator support available through our 2 year Professional Learning Development funding. Tania / James from Core Education offer face-to-face, e-mail, online, and telephone support to staff. ToD at the start of the year kicked off our goal of developing the knowledge and skills of teachers to use devices to accelerate learning in literacy Several sessions have been held with the facilitators already - staff are saying that they are 'enjoying the sessions, are learning a lot, are drilling down deeper into their inquiries and are becoming more confident and enthusiastic around BYOD. There is a lot of sharing of knowledge, practice going on amongst the staff and they are beginning to use digital fluency with more

- Developing an E-learning strategy
- Creating a shared understanding and implementation of acceleration in literacy using the learning progression framework and proven literacy strategies.

Next Steps, 2019

- BYOD across school is encouraged e.g. newsletters, Facebook, ToD, PLD support in school.
- Increase use of technology in class by students/staff
- E-learning strategy developed

confidence in the classroom and are setting up various sites that they can use with students.

End of Year Reporting

- The skill level, confidence of staff has grown during the year and we see this in terms of staff developing websites, blogging and using google docs/classrooms with the students.
- Staff confidence is improving but staff can't rely yet on students to have a device in class.
- Staff are keen and able to implement digital e-learning, however the number of devices available in school and that the students have continues to be a challenge. As part of that response BYOD across the school in 2019 has been initiated.
- Choice of workshops on Teacher Only day was supported by the PLD team but also other staff in the school with the expertise/knowledge.

Main Outcomes

- Staff confidence with digital technology to support learning has increased dramatically. 80% of those who responded reported as being confident to move forward with the use of digital technology within their classes (4 out of 6 and above). This is in direct comparison to just 25% sharing their digital fluency level to be secure at the beginning of the year.

How confident are you for moving forward with digital literacy?



- Multiple staff now have fully interactive Google Sites to support their teaching and learning as well as [professional blogs](#) to support their reflections around their TAI.
- Teacher survey feedback has articulated more confidence, organisation and creativity in using digital tools.
- 60% of teachers reported as having tried something completely new in their classroom in 2016.

How do you think implemented any new professional learning into your classroom practice this year?



- Survey showed strong mindset change across the staff with many reporting perseverance and a desire to try new things within their teaching as an outcome for the year.

RUAWAI COLLEGE

Annual Plan 2018 - Analysis of Variance

2016 - 2018 Strategic Focus: Student Engagement Student Learning Personnel	2018 Focus Area: Inquiry	Baseline Data / Current Situation: <ul style="list-style-type: none"> Sharing of inquiry in isolation School wide inquiry focus on annual goals limited
Target	Strategies / Actions	Mid Year Reporting
<ul style="list-style-type: none"> To build a school wide teaching as inquiry to ensure that all staff are developing and building literacy skills and strategies in their subjects. Teaching as Inquiry to have a greater focus in the learning area meetings Access richer information about our learners Effective pedagogy requires that teachers inquire into the impact of their teaching on their students. Another follow up inquiry is planned so on-going inquiry becomes "the way we do it around here." All teachers are involved in a Teaching as Inquiry 	<ul style="list-style-type: none"> Regular sharing of Teaching as Inquiry Review and implement the Teaching as inquiry system and processes to include a shared inquiry across the whole staff to have deeper and more meaningful discussions (boy's writing and retention) Inquiry is an agenda item at all learning area meetings Cross curricular inquiry time in meetings Incorporating new teaching code and standards into our teaching as inquiry/appraisal system Internal PLD on the teaching as inquiry/appraisal Ensure that the leadership team has teaching as inquiry / appraisal PLD Student and Whānau voice Using data effectively in Teaching as Inquiry Documentation of Inquiry Deeper discussion / reflection in appraisal process Monitoring student progress so that we are reviewing and developing clear processes for 	<ul style="list-style-type: none"> School wide inquiry against the Annual goals Teachers can also 'add' other inquiries Appraiser/Appraisee groups established Transfer to New Code & Standards Inquiry an agenda item on learning area meetings Inquiry focus at regular staff meetings Sharing of inquiries at learning area/staff meetings Reflection and development of inquiry through development of professional learning groups PLD has provided many strategies for developing inquiry practice Timeline of inquiry stages sent to staff - appraisers check in with staff Staff are becoming more 'reflective' - evidenced in their conversations, reflective work in their inquiries. Student voice through surveys, informal conversations

<ul style="list-style-type: none"> Investigation as a part of their appraisal. A shared understanding of deep reflective teaching as inquiry to: <ul style="list-style-type: none"> reflect on best evidence from external sources changes in teacher practice, literacy strategies and their effects on accelerating student literacy learning (especially that of target learners) <p>PLD - Teachers will benefit from undergoing a teaching as inquiry project that can be enhanced by all staff and develop skills and strategies to improve the engagement and accelerate the progress of male literacy</p>	<p>tracking student achievement and pathways (using the Learning Progressions Framework for writing) e.g. Class profiles and student pathways</p> <ul style="list-style-type: none"> Continuing to build on the tracking of students within learning areas. Continuing to build in priority learners in learning area meetings / inquiry meetings. Regular meetings to discuss student work (as part of Teaching as Inquiry also) linking it with the Ruawai College curriculum Use the LPF to determine next steps for students. <p>Next Steps, 2019</p> <ul style="list-style-type: none"> All Teaching as Inquiry online Staff Teaching as Inquiry related to Annual Goals Professional Learning groups - greater sharing / transparency 	<ul style="list-style-type: none"> Feedback from whānau, students informs teacher practice, forward planning - academic counselling interviews, reporting is an example of this. Class profiles system developing where information about our learners is readily available to staff, updating information, keeping it current and who does this is being looked at Improved systems around tracking also starting to take shape Priority learners a standard item on agendas Supported Kimberly and Kirsty with thinking and delivery around online recording / developing a portfolio approach to TAI collection and integration with appraisal. 1:1 meetings during facilitator visits have often focused on teachers' inquiries as a lens for PLD. Specific Teaching as Inquiry set up for Term 1 and 2 2019 focused on engaging boys in literacy / digital fluency through an individual blog. Shared specific tools with teachers that they can utilise to gather student/whānau voice as part of their Teaching as Inquiry <p>End of Year Reporting</p> <ul style="list-style-type: none"> Teachers share student work/progress in morning meetings, informally in staffroom Staff meeting/PD time in afternoon schedule to drill down into student achievement eg NCEA focus where each student from Levels 1-3 discussed, predictions Additional staff meeting time to deal with appraisal/inquiry Moved to online appraisal Increased identification at Learning Areas. Discussion item set on agendas - plus Deans meetings with Learning Advisors
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- Class profiles, improved system for collecting / collating the data and the profiles being shared across the school
- Care register developed
- Teachers shared their Teaching as Inquiry focus as part of individual facilitator visits and were able to trial new strategies in their learning environments.
- Teachers made shifts in their thinking in relation to the impact of their teaching of students - developed a deeper understanding that digital technologies are simply another strategy to offer students to present their learning in multi-modal ways
- Teachers used new strategies for seeking student/whānau voice as part of their Teaching as Inquiry
- A teacher has joined online professional learning communities to engage with other educators from around the world to support his teaching practice and Teaching as Inquiry. This teacher has documented and evidenced this through a professional blog.



RUAWAI COLLEGE

Principal | Racileen Harré – M.Ed (Hons)

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received a total of Kiwisport funding of \$3141.89 GST excluded. The funding was spent on Sport Northland Affiliation fees and contributed towards travel for 23 sporting trips over 3617km using two school vans. Total cost of project \$4,000 and based on 40 children between 5 and 12 years and 133 children between 13 and 19 years.