

RUAWAI COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

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

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Alex Bickers	Chairperson	Elected	Feb 2020
Anthony Blundell	Chairperson	Elected	Jun 2022
Raeleen Harre	Principal	ex Officio	
Aleida Spoelstra	Parent Rep	Elected	Jun 2022
Jo Forsythe	Parent Rep	Co-opted	Jun 2021
Paul Rawaho	Parent Rep	Elected	Jun 2022
Kimberley Rope	Staff Rep	Elected	Jun 2022
Harmony Day	Student Rep	Elected	Sep 2020
Jahnae Llewellyn-Huriwaka	Student Rep	Elected	Sep 2021

Accountant / Service Provider: Education Services Ltd

RUAWAI COLLEGE

Annual Report - For the year ended 31 December 2020

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Ruawai College

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Anthony Blundell

Full Name of Board Chairperson

DocuSigned by:

Anthony Blundell

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Signature of Board Chairperson

31 May 2021

Date:

Raeleen Harre

Full Name of Principal

DocuSigned by:

Raeleen Harre

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Signature of Principal

31 May 2021

Date:

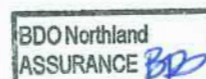
Ruawai College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,666,099	2,342,260	2,441,598
Locally Raised Funds	3	157,758	78,639	168,614
Interest income		8,849	9,000	14,148
Gain on Sale of Property, Plant and Equipment		304	-	3,668
Other Revenue		632	-	-
		<u>2,833,642</u>	<u>2,429,899</u>	<u>2,628,028</u>
Expenses				
Locally Raised Funds	3	59,145	35,220	103,799
Learning Resources	4	1,690,857	1,589,834	1,646,875
Administration	5	185,407	199,950	176,157
Finance		3,938	2,595	5,067
Property	6	546,697	477,720	512,906
Depreciation	7	62,174	70,661	72,463
Loss on Disposal of Property, Plant and Equipment		1,190	-	-
Transport		44,563	61,000	50,680
		<u>2,593,971</u>	<u>2,436,980</u>	<u>2,567,947</u>
Net Surplus / (Deficit) for the year		239,671	(7,081)	60,081
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>239,671</u>	<u>(7,081)</u>	<u>60,081</u>

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		964,671	893,176	890,791
Total comprehensive revenue and expense for the year		239,671	(7,081)	60,081
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	13,799
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	1,204,342	886,095	964,671
Retained Earnings		1,204,342	886,095	964,671
Equity at 31 December		1,204,342	886,095	964,671

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,186,194	696,505	1,355,608
Accounts Receivable	9	154,777	164,588	151,038
GST Receivable		23,617	9,572	-
Prepayments		7,778	8,064	6,845
Inventories	10	27,569	9,553	36,051
Investments	11	41,302	6,503	6,690
		<u>1,441,237</u>	<u>894,785</u>	<u>1,556,232</u>
Current Liabilities				
GST Payable		-	-	43,642
Accounts Payable	13	187,373	157,124	233,457
Revenue Received in Advance	14	37,755	7,779	6,254
Provision for Cyclical Maintenance	15	73,298	35,628	142,084
Finance Lease Liability - Current Portion	16	18,012	37,344	23,844
Funds held for Capital Works Projects	17	256,007	-	442,974
Funds held on behalf of Ruawai T N G Cluster	18	29,756	59,681	56,909
		<u>602,201</u>	<u>297,556</u>	<u>949,164</u>
Working Capital Surplus/(Deficit)		<u>839,036</u>	<u>597,229</u>	<u>607,068</u>
Non-current Assets				
Property, Plant and Equipment	12	420,432	323,504	402,290
		<u>420,432</u>	<u>323,504</u>	<u>402,290</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	26,053	-	14,766
Finance Lease Liability	16	29,073	34,638	29,921
		<u>55,126</u>	<u>34,638</u>	<u>44,687</u>
Net Assets		<u>1,204,342</u>	<u>886,095</u>	<u>964,671</u>
Equity		<u>1,204,342</u>	<u>886,095</u>	<u>964,671</u>

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 2020

		2020	2020	2019
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		734,303	615,847	637,954
Locally Raised Funds		160,733	29,085	213,783
Goods and Services Tax (net)		(67,259)	-	53,214
Funds Administered on Behalf of Third Parties		16,544	-	3,025
Payments to Employees		(295,039)	(236,696)	(268,089)
Payments to Suppliers		(344,738)	(332,066)	(451,797)
Cyclical Maintenance Payments in the year		(25,577)	(33,000)	(12,991)
Interest Paid		(3,938)	(2,595)	(5,067)
Interest Received		8,798	9,000	14,184
Net cash from/(to) Operating Activities		183,827	49,575	184,216
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		261	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(44,206)	(31,000)	(34,019)
Purchase of Investments		(34,612)	-	(187)
Net cash from/(to) Investing Activities		(78,557)	(31,000)	(34,206)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	13,799
Finance Lease Payments		(22,525)	(28,984)	(40,340)
Funds Held for Capital Works Projects		(252,159)	-	525,225
Net cash from/(to) Financing Activities		(274,684)	(28,984)	498,684
Net increase/(decrease) in cash and cash equivalents		(169,414)	(10,409)	648,694
Cash and cash equivalents at the beginning of the year	8	1,355,608	706,914	706,914
Cash and cash equivalents at the end of the year	8	1,186,194	696,505	1,355,608

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 Statement of Cash Flows 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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 carry forward 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.

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 gazetted 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 recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.



j) 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.

k) 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.

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	3-7 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease



l) 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 that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's 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.

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) 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.



o) 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, and also annual leave earned, by non teaching staff, to 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.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled 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.

q) 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.

r) 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 the School's 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.

s) Provision for Cyclical 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.

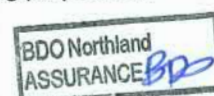
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

t) Financial Instruments

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting 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.

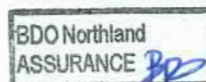
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

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 Revenue and Expense.



2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	600,153	546,029	535,484
Teachers' Salaries Grants	1,482,526	1,437,484	1,440,584
Use of Land and Buildings Grants	428,433	288,929	331,180
Resource Teachers Learning and Behaviour Grants	100	-	767
Other MoE Grants	104,843	6,360	51,264
Transport grants	21,267	14,000	28,206
Other Government Grants	28,777	49,458	54,113
	<u>2,666,099</u>	<u>2,342,260</u>	<u>2,441,598</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$4,928 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	23,676	1,500	4,546
Bequests & Grants	10,780	-	17,261
Activities	51,191	28,739	61,601
Trading	20,363	15,000	24,251
Fundraising	1,377	-	8,107
Other Revenue	50,371	33,400	52,848
	<u>157,758</u>	<u>78,639</u>	<u>168,614</u>
Expenses			
Activities	22,394	9,220	62,573
Trading	24,652	14,000	18,727
Fundraising (Costs of Raising Funds)	910	-	-
Other Locally Raised Funds Expenditure	11,189	12,000	22,499
	<u>59,145</u>	<u>35,220</u>	<u>103,799</u>
<i>Surplus for the year Locally raised funds</i>	<u>98,613</u>	<u>43,419</u>	<u>64,815</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	82,387	79,954	92,028
Library Resources	1,747	2,700	2,597
Employee Benefits - Salaries	1,585,822	1,486,380	1,534,442
Staff Development	2,351	15,000	13,631
Equipment Repairs	18,550	5,800	4,177
	<u>1,690,857</u>	<u>1,589,834</u>	<u>1,646,875</u>



5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,250	6,250	6,075
Board of Trustees Fees	3,020	5,700	3,605
Board of Trustees Expenses	5,605	6,950	5,818
Communication	5,457	9,250	6,662
Consumables	11,005	12,000	12,078
Operating Lease	10,743	10,200	8,777
Other	17,379	19,900	16,326
Employee Benefits - Salaries	110,214	115,300	101,160
Insurance	1,406	-	1,328
Service Providers, Contractors and Consultancy	14,328	14,400	14,328
	<u>185,407</u>	<u>199,950</u>	<u>176,157</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	12,301	12,980	11,409
Cyclical Maintenance Expense	(34,922)	21,991	15,697
Grounds	10,198	8,800	9,483
Heat, Light and Water	28,650	35,000	35,337
Repairs and Maintenance	16,868	22,700	19,560
Use of Land and Buildings	428,433	288,929	331,180
Employee Benefits - Salaries	79,327	72,500	83,287
Transport	5,842	14,820	5,102
Consultancy And Contract Services	-	-	1,851
	<u>546,697</u>	<u>477,720</u>	<u>512,906</u>

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	6,151	5,957	6,109
Building Improvements	2,627	2,322	2,381
Furniture and Equipment	16,624	17,547	17,995
Information and Communication Technology	11,044	6,001	6,154
Leased Assets	24,717	37,891	38,857
Library Resources	1,011	943	967
	<u>62,174</u>	<u>70,661</u>	<u>72,463</u>



8. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Cash on Hand	250	-	250
Bank Current Account	861,574	371,988	1,010,828
Bank Call Account	324,370	324,517	310,769
Short-term Bank Deposits	-	-	33,761
Cash and cash equivalents for Statement of Cash Flows	1,186,194	696,505	1,355,608

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$1,186,194 Cash and Cash Equivalents \$306,935 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$1,186,194 Cash and Cash Equivalents, \$68,806 is held by the School on behalf of the Ruawai Transport Network cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Receivables	11,728	54,180	21,631
Receivables from the Ministry of Education	21,267	-	28,206
Banking Staffing Underuse	5,608	12,058	-
Interest Receivable	296	281	245
Teacher Salaries Grant Receivable	115,878	98,069	100,956
	154,777	164,588	151,038
Receivables from Exchange Transactions	33,291	54,461	50,082
Receivables from Non-Exchange Transactions	121,486	110,127	100,956
	154,777	164,588	151,038

10. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Uniforms	27,569	9,553	36,051
	27,569	9,553	36,051

11. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	41,302	6,503	6,690
Total Investments	41,302	6,503	6,690



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	23,800	-	-	-	-	23,800
Buildings	160,614	3,589	-	-	(6,151)	158,052
Building Improvements	75,447	3,226	-	-	(2,627)	76,046
Furniture and Equipment	76,961	26,927	(1,190)	-	(16,624)	86,074
Information and Communication Tech	10,089	29,435	-	-	(11,044)	28,480
Leased Assets	51,468	17,993	-	-	(24,717)	44,744
Library Resources	3,911	336	-	-	(1,011)	3,236
Balance at 31 December 2020	402,290	81,506	(1,190)	-	(62,174)	420,432

The net carrying value of equipment held under a finance lease is \$44,744 (2019: \$51,468)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	23,800	-	23,800
Buildings	247,971	(89,919)	158,052
Building Improvements	105,860	(29,814)	76,046
Furniture and Equipment	583,531	(497,457)	86,074
Information and Communication	59,437	(30,957)	28,480
Motor Vehicles	49,300	(49,300)	-
Textbooks	8,811	(8,811)	-
Leased Assets	71,800	(27,056)	44,744
Library Resources	66,773	(63,537)	3,236
Balance at 31 December 2020	1,217,283	(796,851)	420,432



2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	23,800	-	-	-	-	23,800
Buildings	166,723	-	-	-	(6,109)	160,614
Building Improvements	58,679	19,149	-	-	(2,381)	75,447
Furniture and Equipment	89,700	5,256	-	-	(17,995)	76,961
Information and Communication Technology	12,301	3,942	-	-	(6,154)	10,089
Leased Assets	64,270	41,324	(15,269)	-	(38,857)	51,468
Library Resources	3,775	1,103	-	-	(967)	3,911
Balance at 31 December 2019	419,248	70,774	(15,269)	-	(72,463)	402,290

The net carrying value of equipment held under a finance lease is \$51,468 (2018: \$64,270)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	23,800	-	23,800
Buildings	244,381	(83,767)	160,614
Building Improvements	102,634	(27,187)	75,447
Furniture and Equipment	566,414	(489,453)	76,961
Information and Communication Motor Vehicles	30,002	(19,913)	10,089
Textbooks	49,300	(49,300)	-
Leased Assets	8,811	(8,811)	-
Library Resources	149,583	(98,115)	51,468
	66,437	(62,526)	3,911
Balance at 31 December 2019	1,241,362	(839,072)	402,290

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	60,276	51,524	121,278
Accruals	6,250	5,900	6,075
Capital Accruals for PPE items	122	-	-
Employee Entitlements - Salaries	115,878	98,069	100,956
Employee Entitlements - Leave Accrual	4,847	1,631	5,148
	187,373	157,124	233,457
Payables for Exchange Transactions	187,373	157,124	233,457
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	187,373	157,124	233,457

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	1,740	-	-
Gateway	29,262	-	-
Revenue Received In Advance	6,753	7,779	6,254
	37,755	7,779	6,254

BDO Northland
ASSURANCE

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	156,850	13,637	154,144
Increase to the Provision During the Year	21,169	21,991	15,697
Adjustment to the Provision	(53,091)	-	-
Use of the Provision During the Year	(25,577)	-	(12,991)
Provision at the End of the Year	99,351	35,628	156,850
Cyclical Maintenance - Current	73,298	35,628	142,084
Cyclical Maintenance - Term	26,053	-	14,766
	99,351	35,628	156,850

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	21,603	37,344	26,572
Later than One Year and no Later than Five Years	31,924	34,638	33,189
	53,527	71,982	59,761

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 1 Upgrade	<i>in progress</i>	18,062	-	-	-	18,062
Rationalisation	<i>in progress</i>	80,412	-	(90,319)	-	(9,907)
Re-piling & Footing Repairs Rm1-6	<i>completed</i>	98,152	2,770	(100,922)	-	-
AMS/DQLS Blk2&4, Replace Joinery, b	<i>in progress</i>	246,348	-	(274,125)	-	(27,777)
DQLS Upgrades incl Lighting & acous	<i>in progress</i>	-	-	(13,244)	-	(13,244)
DQLS Upgrades incl Lighting & acous	<i>in progress</i>	-	75,527	(22,056)	-	53,471
Toilet Upgrade	<i>in progress</i>	-	270,000	(153,707)	-	116,293
SIP Fencing and Resurfacing Courts	<i>in progress</i>	-	127,684	(8,575)	-	119,109
Totals		442,974	475,981	(662,948)	-	256,007

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

306,935
(50,928)

256,007



					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Rm12 and Music Suite Flooring	<i>completed</i>	(5,898)	5,898	-	-	-
Drainage Remedial Work	<i>completed</i>	(1,851)	-	1,851	-	-
Electrical Switchboard & Lighting	<i>completed</i>	(3,457)	3,457	-	-	-
Block 1 Upgrade	<i>in progress</i>	(5,853)	39,237	(15,322)	-	18,062
Rationalisation	<i>in progress</i>	-	95,955	(15,543)	-	80,412
Re-piling & Footing Repairs Rm1-6	<i>in progress</i>	-	119,396	(21,244)	-	98,152
AMS/DQLS Blk2&4, Replace Joinery, etc	<i>in progress</i>	-	315,000	(68,652)	-	246,348
Totals		(17,059)	578,943	(118,910)	-	442,974

18. Funds held on behalf of Ruawai T N G Cluster

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	56,908	59,681	59,681
Funds Received from Cluster Members	447,102	-	457,000
Funds Spent on Behalf of the Cluster	474,254	-	459,772
Ruawai TNG Distribution of Funds			
Matakohe School	2,152	-	10,582
Ruawai College	26,608	-	40,396
Ruawai Primary	(977)	-	1,363
Tinopai School	1,972	-	4,568
Funds Held at Year End	29,756	59,681	56,909

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	68,806	88,678
Accounts Receivable	100	

Current Liabilities

Operating Creditors	40,232	31,769
Current Year Distributions to be paid	23,333	44,720
Ruawai College GST payment	5,341	12,189

Equity

-

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/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



20. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal and Deputy Principals. In the prior year, Heads of Departments were also disclosed.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,020	3,605
Full-time equivalent members	0.14	0.17
<i>Leadership Team</i>		
Remuneration	372,831	923,131
Full-time equivalent members	3.00	9.74
Total key management personnel remuneration	375,851	926,736
Total full-time equivalent personnel	3.14	9.91

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	-
110 - 120	-	1.00
120 - 130	1.00	-
	2.00	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:

	2020 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 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$39,826 contract for the Block 1 Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$39,237 has been received (2019:\$39,237) of which \$21,175 has been spent (2019:\$21,175) on the project to balance date. This project has been approved by the Ministry; and

(b) \$106,618 contract for the Rationalisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$95,955 has been received (2019:\$95,955) of which \$105,862 has been spent (2019:\$15,543) on the project to balance date. This project has been approved by the Ministry; and

(c) \$350,000 contract for the AMS/DQLS Blk2&4, Replace Joinery, breakout space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$315,000 has been received (2019: \$315,000) of which \$342,777 has been spent (2019:\$68,652) on the project to balance date. This project has been approved by the Ministry; and

(d) Contract for the Block 2 & 4: DQLS Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received (2019:\$0) of which \$13,244 has been spent (2019:\$0) on the project to balance date. This project has been approved by the Ministry; and

(e) \$75,527 contract for the DQLS Upgrades incl Lighting & acoustics as agent for the Ministry of Education. This project is fully funded by the Ministry and \$75,527 has been received (2019:\$0) of which \$22,056 has been spent (2019:\$0) on the project to balance date. This project has been approved by the Ministry; and

(f) \$300,000 contract for the Toilet Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$270,000 has been received (2019:\$0) of which \$153,707 has been spent (2019:\$0) on the project to balance date. This project has been approved by the Ministry; and

(g) \$0 contract for the SIP Fencing and Resurfacing Courts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$127,684 has been received (2019:\$0) of which \$8,575 has been spent (2019:\$0) on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019:

Contract for the Re-piling & Footing Repairs Rm1-6 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,396 has been received of which \$21,244 has been spent on the project to balance date. This project has been approved by the Ministry.)



(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	8,484	9,117
Later than One Year and No Later than Five Years	7,777	16,261
Later than Five Years	-	-
	<u>16,261</u>	<u>25,378</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 ensuing 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,186,194	696,505	1,355,608
Receivables	154,777	164,588	151,038
Investments - Term Deposits	41,302	6,503	6,690
Total Financial assets measured at amortised cost	<u>1,382,273</u>	<u>867,596</u>	<u>1,513,336</u>

Financial liabilities measured at amortised cost

Payables	187,373	157,124	233,457
Borrowings - Loans	-	-	-
Finance Leases	47,085	71,982	53,765
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>234,458</u>	<u>229,106</u>	<u>287,222</u>

26. Events After Balance Date

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

27. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.





Ruawai College School Charter Strategic Plan 2020 - 2022 Annual Plan 2021

Principal's Endorsement:
Mrs Raeleen Harré

A handwritten signature in blue ink, appearing to be 'R. Harré', with a date '2/10/21' written next to it.

Ruawai College Board Endorsement:
Mr Anthony Blundell

A handwritten signature in blue ink, appearing to be 'A. Blundell', with a long horizontal line extending from the end.

Ruawai
COLLEGE
Respect
Resilience
Responsibility

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 outlying 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 Purpose

To inspire students to be lifelong learners, to be respectful, to be resilient and to be responsible global citizens.



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. In the Maori legend Maui is the great bringer of knowledge and light.

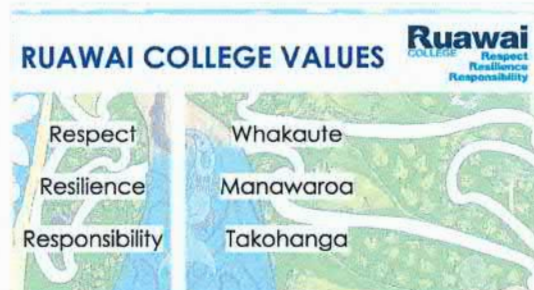
The motto 'Lumine Ducar' gathers these two ideas into a single phrase. Literally the words mean 'I will be guided by the light.' Translated more freely the motto means education shall guide me into the light. - I will be guided by the light: Learning shall be my guide.

Vision




Our vision at Ruawai College is a focus on learning where we value excellence/success, 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 koutou

Values



Ruawai College values form the essence of who we are as a school and we show this through:

<p>Principles</p>	<p>Our guiding principles include:</p> <ul style="list-style-type: none"> • 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
<p>Maori Dimensions and Cultural Diversity</p>	<p>Ruawai College acknowledges Te Uri O Hau within the confederation of Ngati Whatua as Tangata Whenua in Te Tai Tokerau 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.</p> <p> Marae: Naumai Rohe: Te Tai Tokerau Whare: Nga Uri o te Kotahitanga Iwi / Runanga: Te Uri o Hau Wharekai: Mereana Waka: Mahuhu-ki-te-rangi Awa: Kaipara & Wairoa Maunga: Tokatoka Urupa: Kapehu </p> <div data-bbox="692 935 1144 1161">  </div> <div data-bbox="1171 935 1615 1161">  </div> <div data-bbox="1637 935 2056 1161">  </div>

**Maori Dimensions and Cultural
Diversity**
Continued...

One of our local myths / legends greets you as you enter our Kura:
The 5 brothers of the Northern Wairoa River (Mural Story)



Mangaraho, Toka Toka, Tekewipahutai, Okiriahi and Motuwheteke once lived on the East Coast of Northland. They heard about the delicious toheroa on Ripiro Beach and decided to travel across the land to find and enjoy this seafood. As they were travelling, the Northern Wairoa River came into sight. They were surprised, as they had never heard of this river.

All five mountains were able to cross the river. It was very hard for Okiriahi and

Motuwheteke, but they made it to the other side. The mountains reached Ripiro Beach soon after. The toheroa were fat and they had a delicious meal. Feeling fat and very full they began their journey to the East Coast. Mangaraho led because he was strongest and Okiriahi and Motuwheteke trailed behind, as they were the smallest. They finally reached the river.

Because Mangaraho was the biggest and strongest, he just strode across the river and Toka Toka being the second biggest strode across too. Now Tekewipahutai was younger than his brothers but he still took his turn and he made it. When he did, he dropped head first into the sand with his feet still dangling in the water. He is still there today.

Since Okiriahi saw his brother had reached the other side, he thought he could get there too, so he started walking into the river. Just as he reached the middle he fell and drowned. When Motuwheteke saw this, he knew he was the smallest and would probably drown too, so he remained on the other side refusing to cross. When Mangaraho and Toka Toka saw what had happened to their two brothers they were sad. They decided to wait until Motuwheteke grew older and stronger so that he could cross. They are still waiting there today.

**Maori Dimensions and Cultural
Diversity**
Continued...

Story of our school at the entrance to our Kura:
Ruawai College (School signage)



The bird in the sign is a shag, it represents the nature of Ruawai and Northland. The spiral above the bird represents the Maori wairua of the area. The stars around the white spiral are taken from the New Zealand flag, they represent the Southern Cross. There is a triangle in the middle of the sign that represents strength and also Toka Toka - the maunga.

The green koru symbolises new life and learning. The three stripes down the side of the triangle represent our three houses ..Rimu, Kauri and Totara. Beside the three lines are three circles which symbolise science (one of our subjects) inside there are leaves from our three house groups. Under the bird runs the Wairoa river... the river is on the back door step to our school and provides enjoyment for many people in the form of fishing and swimming.

The green patterns are a representation of the local kumara fields. 90% of all kumara grown in New Zealand comes from the local Kaipara area. The figure at the far right of the sign is Tane Mahuta (the guardian of the forest) He represents strength and perseverance.

**Maori Dimensions and Cultural
Diversity**
Continued...



School Haka
Haka o te kura tua rua o Ruawai

Ruawai e! (Ruawai are you there?)

I e! (We are here!)

Ruawai e! (Ruawai are you there?)

I e! (We are here!)

Kia mau nga hau i te uru (Grasp the winds in the north)

Kia mau nga hau i te tonga (Grasp the winds in the south)

Ko Tokatoka te maunga, Wairoa te awa, Kaipara moana e (Tokatoka is our mountain, Wairoa is our river, Kaipara is our ocean)

Ko wai ra? (Who are we?)

Ko nga Ruawai tangata (We are the people of Ruawai)

Ko te mana o nga Ruawai (We are the strength of the two waters)

Ko te Kura tua rua o Ruawai e, Hi! (We are the secondary school of Ruawai)

Ko Ruawai engunguru nei! (This is our land that rumbles)

Au, au, aue ha! (It is my time, it is my moment)

Ka tu te ihi, ihi ka tu, te wanawana (Our power, our dominance will inspire)

Kei runga kit e rangi e tu iho nei, tu iho nei, Hi! (And we will be placed on a high)



Mission: To inspire students to be lifelong learners – to be respectful, to be resilient and to be responsible global citizens

Strategic Plan 2020 - 2022

Vision: We value excellence and success, we value community and we value service to others.

Ruawai
COLLEGE
Respect
Resilience
Responsibility

Respect Resilience Responsibility

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	<u>2020</u>	<u>2021</u>	<u>2022</u>
Strategic Goal 1: The Ruawai College Way	<p>Staff and Student Well Being</p> <p>Develop collaborative community relationships with whanau, hapu, iwi and local connections</p> <p>Establish a graduate profile that reflects the Ruawai College Way incorporating our college culture and values</p>	<p>Staff and Student Well Being</p> <p>Consolidate collaborative community relationships with whanau, hapu, iwi and local connections</p> <p>Promoting and refining the graduate profile</p>	<p>Staff and Student Well Being</p> <p>Whanau, hapu, iwi an integral part of our school</p> <p>A graduate profile is embedded and reflects the Ruawai College Way</p>
Strategic Goal 2: Culturally Responsive and Relational Pedagogy	<p>Student engagement strategies promoted</p> <p>Consistent procedures around classroom management and application of PB4L</p> <p>Support staff to develop culturally responsive and relational pedagogy</p> <p>Initiate a reading culture school wide</p>	<p>Student engagement strategies developed</p> <p>Consistent procedures implemented around classroom management and some staff have undergone PB4L PD</p> <p>Culturally responsive and relational pedagogy is being implemented</p> <p>Enhancing and valuing the reading culture school wide</p>	<p>Student engagement strategies embedded</p> <p>Systems established around classroom management and all staff have undergone PB4L PD</p> <p>Culturally responsive and relational pedagogy is established</p> <p>Reading is valued at Ruawai College</p>
Strategic Goal 3: Curriculum	<p>Community consultation on the curriculum content focus</p> <p>Some cross curricular work at Junior level around localised curriculum</p> <p>NCEA changes</p>	<p>Integrate community consultation into the curriculum</p> <p>Increased cross curricular work at Junior levels</p> <p>NCEA changes</p>	<p>Localised curriculum embedded into the college curriculum</p> <p>All Junior levels involved in cross curricular work</p> <p>NCEA changes</p>

Mission: To inspire students to be lifelong learners - to be respectful, to be resilient and to be responsible global citizens
Vision: A focus on the pursuit of knowledge and learning - we value excellence / success, we value community, we value service to others

Ruawai College Annual Plan 2021

Goal	Actions	Resources	Progress
Strategic Goal 1: <u>The Ruawai College Way</u>			
Staff and student wellbeing	Celebrate staff / student success	Assemblies, Facebook, website, newsletters	
	Social Club Committee	Staff volunteers	
	Development of physical environment	5YA - Budget	
Consolidate collaborative community relationships with whanau, hapu, iwi and local connections	LA teacher connections further enhanced e.g. LA's are to have met, communicated with and received responses from all of the whanau of their LA group	Staff	
	To further develop connections with the community, local business and organisations and local iwi, e.g. Marae visits	Facebook, newsletters, email, Kanohi ki te Kanohi	
	Involve community in activities such as use of the bee club, gardens	Skool Loop, Facebook, newsletters, PTA	
	Transition - Partnerships with contributing schools / kindergartens	HoL's, Deans, SLT	
Promoting and refining the graduate profile	Formalise the graduate profile - What exactly is it? Academic? Cultural?	Surveys - range of voices	
	Define the Ruawai College Way	PB4L (3 R's)	

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Goal	Actions	Resources	Progress
Strategic Goal 2: <u>Culturally Responsive and Relational Pedagogy</u>			
Student engagement strategies developed	Leadership / House / Club opportunities available and promoted	Maintain collaboration with surrounding schools e.g, Prefects, Involve all Year levels	
	BYOD responsibilities - Students to come with devices, charged and ready to use	COVID-19 ready	
Consistent procedures implemented around classroom management and staff PB4L PD	Visibility of PB4L	Point system for visibility in LA's and assemblies, student expectations list distributed and used, staff voice across schoolwide values	
	Staff wide PB4L PD	Budget / PD access, apply for PD funding	
	Revise current Blue Kumara award system	Blue kumara awards available	
Culturally responsive and relational pedagogy is being implemented	To continue to use our local curriculum, e.g, using local connections and community to reinforce learning	Speak with our students - determine cultural approaches that will work for them	
	Core Education PD	PD support	

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Ruawai College Annual Plan 2021

Goal	Actions	Resources	Progress
Strategic Goal 3: <u>Curriculum</u>			
Enhancing and valuing the reading culture schoolwide	Reading challenges e.g, National Library "Keen Teen" readers	Peer reading with Seniors / Juniors, e.g, "buddy reading"	
	Library focus	More competitions throughout the year in the library / librarians, reading materials - suggestions, Book of the Week / Month, displays, attendance at assemblies	
	Value of reading	LA's read to students / staff SSR time	
Integrate community consultation into the curriculum	Community knowledge	Kaumatua story sharing of local history - visit to local places of interest e.g, marae, invite the community in	
Increased cross curricular work at Junior levels	Implement at Year 7 and extend at Year 8: Student consultation, cross curricular planning evident at Year 7 across the school, Year 8 cross curricular planning evident by the end of the year, increase invitation of community involvement in cross curricular work	Subject reflection and review - student voice External PD / experts Community Teacher Only Days/Staff Meetings	
NCEA changes	3 Teacher NCEA Accord days 2021, Learning Areas keep up to date with developments in their subject/s, report back at HoL's meetings up to date developments, korero through HoL meeting minutes	All Level 1 subjects are expected to be developed by the end of 2021 so they can be piloted in schools in 2022 and offered to all students from 2023	

Ruawai College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$3,299 (excluding GST). The funding was spent on sporting endeavours.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RUAWAI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board 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

PARTNERS: Adelle Allbon Angela Edwards Scott Kennedy Robyn Terlesk

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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 2020, 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. 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.

We communicate with the Board 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwi Sport Statement, the List of Trustees and the Statement of Responsibility, 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 Allbon
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand