

RUAWAI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 22

Principal: Aidyn Rasmussen

School Address: 4375 State Highway 12

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Accountant / Service Provider:

Education Services.
Dedicated to your school

RUAWAI COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Ruawai College

Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Anthony Blundell

Full Name of Presiding Member

Signed by:

9134E675E6BB58F

Signature of Presiding Member

30 May 2024

Date:

Aidyn Rasmussen

Full Name of Principal

Signed by:

84609638D8C4C774

Signature of Principal

30 May 2024

Date:

Ruawai College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,449,270	2,770,086	2,892,020
Locally Raised Funds	3	124,462	105,024	86,312
Interest		58,020	10,000	14,682
Total Revenue		3,631,752	2,885,110	2,993,014
Expense				
Locally Raised Funds	3	87,603	66,000	64,153
Learning Resources	4	2,109,324	2,060,117	1,864,040
Administration	5	472,069	260,405	391,377
Interest		2,073	1,532	2,606
Property	6	817,149	568,216	573,756
Other Expenses	7	58,740	59,000	53,757
Loss on Disposal of Property, Plant and Equipment		43	-	24
Total Expense		3,547,001	3,015,270	2,949,713
Net Surplus / (Deficit) for the year		84,751	(130,160)	43,301
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		84,751	(130,160)	43,301

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,440,034	1,312,767	1,378,381
Total comprehensive revenue and expense for the year		84,751	(130,160)	43,301
Contributions from / (Distributions to) the Ministry of Education		13,472	-	-
Contribution - Furniture and Equipment Grant		-	-	18,352
Equity at 31 December		1,538,257	1,182,607	1,440,034
Accumulated comprehensive revenue and expense		1,538,257	1,182,607	1,440,034
Equity at 31 December		1,538,257	1,182,607	1,440,034

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	245,011	564,396	1,030,725
Accounts Receivable	9	175,606	175,157	144,279
GST Receivable		56,004	34,298	17,483
Prepayments		8,850	8,361	7,823
Inventories	10	40,236	33,301	34,422
Investments	11	998,824	249,075	198,820
Funds Receivable for Capital Works Projects	17	53,740	-	41,096
		<u>1,578,271</u>	<u>1,064,588</u>	<u>1,474,648</u>
Current Liabilities				
Accounts Payable	13	270,889	218,812	234,259
Revenue Received in Advance	14	10,660	7,137	84,793
Provision for Cyclical Maintenance	15	61,054	48,698	29,766
Finance Lease Liability	16	14,445	14,216	15,552
Funds held for Capital Works Projects	17	10,011	-	18,570
Funds held on behalf of Alternative Education Cluster	18	1	-	-
Funds held on behalf of Ruawai T N G Cluster	19	42,282	13,641	26,635
		<u>409,342</u>	<u>302,504</u>	<u>409,575</u>
Working Capital Surplus/(Deficit)		1,168,929	762,084	1,065,073
Non-current Assets				
Property, Plant and Equipment	12	483,317	479,859	455,319
		<u>483,317</u>	<u>479,859</u>	<u>455,319</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	103,846	42,162	68,654
Finance Lease Liability	16	10,143	17,174	11,704
		<u>113,989</u>	<u>59,336</u>	<u>80,358</u>
Net Assets		<u><u>1,538,257</u></u>	<u><u>1,182,607</u></u>	<u><u>1,440,034</u></u>
Equity		<u><u>1,538,257</u></u>	<u><u>1,182,607</u></u>	<u><u>1,440,034</u></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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		985,001	786,350	891,857
Locally Raised Funds		119,973	(9,403)	93,716
Goods and Services Tax (net)		(38,521)	-	16,815
Payments to Employees		(450,524)	(454,327)	(349,309)
Payments to Suppliers		(549,022)	(842,694)	(412,834)
Interest Paid		(2,073)	(1,532)	(2,606)
Interest Received		38,635	10,000	12,804
Net cash from/(to) Operating Activities		103,469	(511,606)	250,443
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(68,025)	(60,000)	(77,649)
Purchase of Investments		(800,005)	-	(646)
Proceeds from Sale of Investments		-	-	50,902
Net cash from/(to) Investing Activities		(868,030)	(60,000)	(27,393)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,352
Finance Lease Payments		(13,932)	(15,868)	(12,842)
Funds Administered on Behalf of Other Parties		(7,221)	-	(349,705)
Net cash from/(to) Financing Activities		(21,153)	(15,868)	(344,195)
Net increase/(decrease) in cash and cash equivalents		(785,714)	(587,474)	(121,145)
Cash and cash equivalents at the beginning of the year	8	1,030,725	1,151,870	1,151,870
Cash and cash equivalents at the end of the year	8	245,011	564,396	1,030,725

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 and other notional items 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 2023

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 24b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.



Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

h) Inventories

Inventories are consumable items held for sale and comprised of 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 material.

j) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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:

Building Improvements	40 years
Furniture and Equipment	4-40 years
Information and Communication Technology	3-4 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

l) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) 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.



n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive 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. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,081,533	743,282	901,739
Teachers' Salaries Grants	1,725,942	1,658,607	1,540,163
Use of Land and Buildings Grants	461,276	346,197	381,806
MOE Alternative Education	99,215	-	-
Transport Group Income	7,080	-	7,219
Other Government Grants	74,224	22,000	61,093
	<u>3,449,270</u>	<u>2,770,086</u>	<u>2,892,020</u>

The school has opted in to the donations scheme for this year. Total amount received was \$22,039.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	7,457	5,400	9,132
Curriculum related Activities - Purchase of goods and servic	5,663	2,000	1,047
Fees for Extra Curricular Activities	47,688	38,080	19,434
Trading	20,691	15,000	13,488
Fundraising & Community Grants	10,093	14,544	13,915
Other Revenue	32,870	30,000	29,296
	<u>124,462</u>	<u>105,024</u>	<u>86,312</u>
Expense			
Extra Curricular Activities Costs	14,188	11,000	4,368
Trading	21,619	14,000	18,333
Fundraising & Community Grant Costs	268	-	2,378
Other Locally Raised Funds Expenditure	51,528	41,000	39,074
	<u>87,603</u>	<u>66,000</u>	<u>64,153</u>
<i>Surplus for the year Locally raised funds</i>	<u>36,859</u>	<u>39,024</u>	<u>22,159</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	121,193	110,950	115,316
Library Resources	1,234	3,700	2,118
Employee Benefits - Salaries	1,874,522	1,840,734	1,635,916
Staff Development	19,006	15,000	16,705
Depreciation	68,196	56,733	65,871
Information Communication Technology	23,634	21,500	21,197
Equipment Repairs	1,539	11,500	6,917
	<u>2,109,324</u>	<u>2,060,117</u>	<u>1,864,040</u>

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5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,095	7,095	6,888
Board Fees	4,160	3,000	3,075
Board Expenses	9,510	9,350	6,971
Communication	4,817	5,450	5,499
Consumables	18,636	16,300	14,736
Operating Leases	-	-	631
Other	20,115	21,310	14,486
Employee Benefits - Salaries	206,768	183,500	171,377
Insurance	1,843	-	1,018
Service Providers, Contractors and Consultancy	15,036	14,400	15,036
Healthy School Lunch Programme	184,089	-	151,660
	<u>472,069</u>	<u>260,405</u>	<u>391,377</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	15,655	14,090	12,853
Consultancy and Contract Services	-	-	224
Cyclical Maintenance Provision	127,856	21,109	8,453
Grounds	28,712	14,000	14,580
Heat, Light and Water	35,866	40,300	36,953
Repairs and Maintenance	36,609	32,900	23,940
Use of Land and Buildings	461,276	346,197	381,806
Employee Benefits - Salaries	102,818	88,700	85,343
Transport	8,357	10,920	9,604
	<u>817,149</u>	<u>568,216</u>	<u>573,756</u>

The use of land and buildings figure represents 5% 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. Other Expenses

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	58,740	59,000	53,757
	<u>58,740</u>	<u>59,000</u>	<u>53,757</u>

BDO Northland
ASSURANCE *BB*

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	245,011	564,396	1,030,725
Cash and cash equivalents for Statement of Cash Flows	<u>245,011</u>	<u>564,396</u>	<u>1,030,725</u>

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

Of the \$245,011 Cash and Cash Equivalents \$10,011 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$245,011 Cash and Cash Equivalents, \$101,219 is held by the School on behalf of the Ruawai Transport Network cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,877	14,418	1,203
Receivables from the Ministry of Education	18,005	-	12,095
Interest Receivable	21,863	600	2,478
Banking Staffing Underuse	-	27,875	11,817
Teacher Salaries Grant Receivable	132,861	132,264	116,686
	<u>175,606</u>	<u>175,157</u>	<u>144,279</u>
Receivables from Exchange Transactions	24,740	15,018	3,681
Receivables from Non-Exchange Transactions	150,866	160,139	140,598
	<u>175,606</u>	<u>175,157</u>	<u>144,279</u>

10. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniforms	40,236	33,301	34,422
	<u>40,236</u>	<u>33,301</u>	<u>34,422</u>

11. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	998,824	249,075	198,820
Total Investments	<u>998,824</u>	<u>249,075</u>	<u>198,820</u>

BDO Northland
ASSURANCE

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	23,800	-	-	-	-	23,800
Buildings	145,654	-	-	-	(6,199)	139,455
Building Improvements	73,201	2,400	-	-	(2,752)	72,849
Furniture and Equipment	145,810	35,575	-	-	(22,055)	159,330
Information and Communication Technology	39,633	43,419	-	-	(20,305)	62,747
Leased Assets	23,919	14,823	(43)	-	(16,066)	22,633
Library Resources	3,302	20	-	-	(819)	2,503
Balance at 31 December 2023	455,319	96,237	(43)	-	(68,196)	483,317

The net carrying value of equipment held under a finance lease is \$22,633 (2022: \$23,919)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	23,800	-	23,800	23,800	-	23,800
Buildings	247,971	(108,516)	139,455	247,971	(102,317)	145,654
Building Improvements	110,825	(37,976)	72,849	108,425	(35,224)	73,201
Furniture and Equipment	613,533	(454,203)	159,330	577,959	(432,149)	145,810
Information and Communication Technology	146,094	(83,347)	62,747	102,675	(63,042)	39,633
Motor Vehicles	49,300	(49,300)	-	49,300	(49,300)	-
Textbooks	8,811	(8,811)	-	8,811	(8,811)	-
Leased Assets	53,345	(30,712)	22,633	56,515	(32,596)	23,919
Library Resources	68,996	(66,493)	2,503	68,975	(65,673)	3,302
Balance at 31 December	1,322,675	(839,358)	483,317	1,244,431	(789,112)	455,319

13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	112,068	75,013	106,381
Accruals	7,095	6,688	6,888
Employee Entitlements - Salaries	144,273	132,264	116,686
Employee Entitlements - Leave Accrual	7,453	4,847	4,304
	270,889	218,812	234,259
Payables for Exchange Transactions	270,889	218,812	234,259
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	270,889	218,812	234,259

The carrying value of payables approximates their fair value.

BDO Northland
ASSURANCE *BD*

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	5,356	-	77,000
Other Revenue In Advance	5,304	7,137	7,793
	<u>10,660</u>	<u>7,137</u>	<u>84,793</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	98,420	69,751	89,967
Increase to the Provision During the Year	31,227	21,109	20,964
Use of the Provision During the Year	(61,376)	-	-
Other Adjustments	96,629	-	(12,511)
Provision at the End of the Year	<u>164,900</u>	<u>90,860</u>	<u>98,420</u>
Cyclical Maintenance - Current	61,054	48,698	29,766
Cyclical Maintenance - Non current	103,846	42,162	68,654
	<u>164,900</u>	<u>90,860</u>	<u>98,420</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	15,832	14,216	17,187
Later than One Year and no Later than Five Years	10,777	17,174	12,351
Future Finance Charges	(2,021)	-	(2,282)
	<u>24,588</u>	<u>31,390</u>	<u>27,256</u>
Represented by			
Finance lease liability - Current	14,445	14,216	15,552
Finance lease liability - Non current	10,143	17,174	11,704
	<u>24,588</u>	<u>31,390</u>	<u>27,256</u>

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ASSURANCE BDO

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Cyclone Damage		241455	-	-	(35,665)	-	(35,665)
DQLS Upgrades incl Lighting & acoustics		216346	(41,096)	68,944	(22,006)	-	5,842
Remedial Works to Drainage		216341	6,608	207,094	(231,777)	-	(18,075)
Hall Heating and Refurbishment		216344	11,962	151,138	(158,931)	-	4,169
Totals			(22,526)	427,176	(448,379)	-	(43,729)

Represented by:

Funds Held on Behalf of the Ministry of Education	10,011
Funds Receivable from the Ministry of Education	(53,740)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
DQLS Upgrades incl Lighting & acoustics		216346	339,994	8,751	(389,841)	-	(41,096)
Toilet Upgrade		216348	(8,772)	20,399	(11,627)	-	-
SIP Fencing and Resurfacing Courts		222023	10,442	8,449	(18,891)	-	-
Remedial Works to Drainage		216341	-	48,260	(41,652)	-	6,608
Hall Heating and Refurbishment		216344	-	18,892	(6,930)	-	11,962
Totals			341,664	104,751	(468,941)	-	(22,526)

Represented by:

Funds Held on Behalf of the Ministry of Education	18,570
Funds Receivable from the Ministry of Education	(41,096)

18. Funds held on behalf of Alternative Education Cluster

Ruawai College is the lead school funded by the Ministry of Education to provide alternative education services to its cluster of schools.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	315,536	-	-
Total funds received	315,536	-	-
Funds Spent on Behalf of the Cluster	17,890	-	-
Funds remaining	297,646	-	-
Distribution of Funds			
Ruawai College	99,215	-	-
Dargaville High School	99,215	-	-
Otamatea High School	99,215	-	-
Funds Held at Year End	1	-	-



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

Ruawai College is the lead school funded by the Ministry of Education to provide transport service to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	26,635	13,641	13,641
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	530,884	-	483,116
Total funds received	<u>557,519</u>	<u>13,641</u>	<u>496,757</u>
Funds Spent on Behalf of the Cluster	515,237	-	470,122
Funds remaining	<u>42,282</u>	<u>13,641</u>	<u>26,635</u>
Distribution of Funds			
Matakohe School	9,222	-	5,902
Ruawai College	18,005	-	12,095
Ruawai Primary	12,094	-	6,459
Tinopai School	2,961	-	2,179
Funds Held at Year End	<u><u>42,282</u></u>	<u><u>13,641</u></u>	<u><u>26,635</u></u>

The above distribution of funds is indicative of how the funds remaining will be distributed to the schools within the cluster.

20. 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 conditions 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.



21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	4,160	3,075
<i>Leadership Team</i> Remuneration Full-time equivalent members	491,491 4.00	477,182 4.00
Total key management personnel remuneration	495,651	480,257

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) committees that met 4 and 4 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
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	2023 FTE Number	2022 FTE Number
100 - 110	3.00	4.00
110 - 120	3.00	1.00
120 - 130	2.00	1.00
130 - 140	1.00	-
	9.00	6.00

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

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2023 Actual	2022 Actual
Total Number of People	-	-



23. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: Nil).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

24. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$55,656 (2022: \$282,822) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Cyclone Damage	64,587	35,665	28,922
DQLS Upgrades incl Lighting & acoustics	755,271	751,598	3,673
Hall Heating and Refurbishment	188,922	165,861	23,061
Total	1,008,780	953,124	55,656

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	245,011	564,396	1,030,725
Receivables	175,606	175,157	144,279
Investments - Term Deposits	998,824	249,075	198,820
Total financial assets measured at amortised cost	1,419,441	988,628	1,373,824

Financial liabilities measured at amortised cost

Payables	270,889	218,812	234,259
Finance Leases	24,588	31,390	27,256
Total financial liabilities measured at amortised cost	295,477	250,202	261,515

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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Anthony Blundell	Presiding Member	Elected	Jun 2025
Raeleen Harre	Principal	ex Officio	Dec 2023
Angela Robertson	Parent Representative	Co-opted	Jun 2025
Jo Forsyth	Parent Representative	Elected	Jun 2025
Luke Oud	Parent Representative	Elected	Jun 2025
Manmeet Sandhu	Staff Representative	Elected	Jun 2025
Lucus Hassall	Student Representative	Elected	Sep 2023
Emma Philips	Student Representative	Elected	Aug 2023

Ruawai College

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Ruawai College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



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NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RUAWAI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Ruawai College (the School). The Auditor-General has appointed me, Adelle Wilson, 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 21, that comprise the statement of financial position as at 31 December 2023, 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 2023, and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2024. 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.

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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 school 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 are responsible for the other information. The other information obtained at the date of our report is Members of the Board, Kiwisport, Statement of Compliance with Employment Policy, Analysis of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, 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 (including International Independence Standards) (New Zealand) (PES 1)* 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 Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand



RUAWAI COLLEGE

Principal | Mr Aidyn Rasmussen

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023 the school received a total of Kiwisport funding of \$2,894.00 GST excluded. The funding was spent on Sport Northland affiliation fees and contributed towards travel and fees for 46 sporting trips over 9,482 km using two school vans. Total cost of project \$4,500 based on 142 children aged between years 11 to 19 years.

Analysis of Variance Reporting - 2023

School Name:	RUAWAI COLLEGE	School Number:	022
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Ruawai College



Analysis of Variance 2023

THE RUAWAI WAY	
Strategic Goal:	
Annual Goals:	<ol style="list-style-type: none">1. Staff and student wellbeing (LA focus)2. whānau, hapu and iwi are an integral part of our school3. Graduate profile embedded
Targets:	<ol style="list-style-type: none">1. Staff and student wellbeing (LA focus)2. whānau, hapu and iwi are an integral part of our school3. Graduate profile embedded
Key improvement strategies:	<ol style="list-style-type: none">1. Events, activities, student/staff voice2. Activities involving the community and connections with key personnel/community groups have evolved3. Year-level profiles developed by the end of the year

Analysis of Variance Reporting - 2023

School Name:	RUAWAI COLLEGE	School Number:	022
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	4. "What does The Ruawai Way look like in the classroom, in my subject, in my LA, in my Learning Area and around the school?"
Expected Outcomes:	<ul style="list-style-type: none"> • Staff and Student Well Being • whānau, hapu, iwi relationships and connections are part of our Ruawai College Kaupapa • A Ruawai College graduate profile is developed across the year groups

TARGET 1: Staff and student wellbeing (LA focus)			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Introduction of new Inter House Competitions	A House Board Competition was introduced where each LA had to decorate the House beard each term	This was introduced as a way to teach our core 3 Values and also include all students in the exercise	Continue with this but provide the time needed during LA so that all students can be involved.
Mau Rakau	Employment of Mau Rakau tutor who comes once a week	So that students can be involved and connect with their wairua	Continue with this, with the offer that all students can be involved. With a school roll of 50% Māori, we could look into how Mau Rakau could be incorporated into PE lessons.
Best Practise Presentations	Staff were invited to a morning meeting once a fortnight to share best practices (something that works well for them).	Professional Development for staff shows what works well for our students	To continue with a more structured approach so all classroom teachers are included and involved. Perhaps looking at structuring this into a PLD

Analysis of Variance Reporting - 2023

School Name:	RUAWAI COLLEGE		School Number:	022
Friday Wellbeing LA's	LA structure gave time for teachers to check in with their students about their progress in classes.	LA teachers found that they did not have enough time to build relationships with their LA students due to time restrictions.	session or staff meeting so there is more time to share as the morning time slot is quite short.	
Literacy, Numeracy and General Knowledge Quiz	Full school house competition in the hall.	This was introduced as a way to teach our core 3 Values and also include all students in the exercise	To include these competitions again in 2024. If there is a teaching component in LA time we may need to look at the timetable and incorporate LA time into a rotating period (due to teaching contact hours).	
Easter Egg Hunt	Whole school participated in an Easter Egg hunt out on the school field.	To encourage school spirit amongst students along with our school values.	To include this competition again in 2024.	
Top Form and Winter Sports	Full school sports competitions between LA's and Houses.	Introduced for school spirit, a way to include all students, promote our school values and develop leadership potential in students.	To include these competitions again in 2024.	

Analysis of Variance Reporting - 2023

School Name:	RUAWAI COLLEGE	School Number:	022
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TARGET 2: <i>whānau, hapu and iwi are an integral part of our school</i>			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Parent-Student-Teacher Interviews held throughout the year - The first one focused on meeting new teachers as a meet and greet.	Parents were invited to come and meet with teachers to discuss their child's progress and meet with their teachers and deans.	Build a relationship to discuss the progress students are making.	Have a meet the LAs BBQ or event at the start of Term 1 or 2. Look to see how we can collaborate more with schools around us (especially where families have students going to these connecting schools).
Cultural/Arts Week	A variety of cultural activities were held throughout the week. Many of these activities were student-led. The week finished with 'Ruawai's Got Talent' where whānau were invited to attend.	The cultural week was an opportunity to showcase Ruawai College's cultural diversity for both students and whānau.	To provide students with the opportunity to participate in Kapa Haka as part of their timetabled school programme. We have a small Tongan population on the school roll so inviting the community in to celebrate this and Tongan Language Week could be a good next step.
Positive Phone Calls Home	Teachers were asked to make 1 positive phone call home each week to a whānau and record this on the staffroom sheet.	To keep the lines of communication flowing between whānau and the school and to acknowledge students who were working hard and/or	While no longer recorded, staff are still encouraged to keep communication flowing between whānau and the school.

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School Name: RUAWAI COLLEGE		School Number: 022	
		demonstrating any of our school values.	
Waiata/Haka Assemblies	Held on a 3-week rotation.	To build up school spirit and encourage our cultural identity.	Waiata/Haka will be included at each formal school assembly in 2024.
Facebook and School Newsletters	All important school information was listed on Facebook e.g. when permission slips for various trips were due back, dates of events coming up etc. For the newsletter, this was a regular occurrence with a summary of these events including numerous photos.	So whānau felt included in the day-to-day happenings of Ruawai College.	Both of these - Facebook and the school newsletter will continue in 2024. Look to refresh the website so it can better communicate news and celebrate achievements by students. KAMAR portal to be integrated into the website if possible so the family can log in and check attendance, NCEA progress etc.
TARGET 3: Graduate profile embedded			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Learning areas constructed the RC Graduate Profile	The graduate profile was constructed across learning areas RC Graduate Profile - The R...	This was to put all staff on the same page on what outcomes would look like for students in relation to our Ruawai Way.	As we look to refresh the PB4L system as part of our 2024 strategic priorities of "a positive school culture". We may look to collect community consultation to refine this. Looking at what

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			schools in the Northern Wairoa Kāhui Ako/Community of Learning do within this space. Looking at how our Graduate profile links with that of our feeder schools.
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<p>Planning for next year:</p> <ol style="list-style-type: none"> 1. Have a communications plan which includes social media and our website that our community (current students, current whānau, future whānau) can use with ease. Our plan should communicate the day-to-day happenings, celebrate our successes and showcase the school visually in an aesthetic way that is pleasing to our community. 2. Look to refresh PB4L into an initiative that is by <i>Ruawai College for Ruawai College</i>. This will mean upskilling key staff on PB4L and then forming a steering group to continue to embed PB4L and restorative practices at RC.
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CULTURALLY RESPONSIVE AND RELATIONAL PEDAGOGY	
Strategic Goal:	
Annual Goals:	<p>Student engagement strategies developed through co-construction kaupapa</p> <p>Enhance visibility of PB4L, culturally responsive and relational pedagogy through the curriculum</p>
Targets:	<ol style="list-style-type: none"> 1. Student engagement strategies developed through co-construction kaupapa 2. Enhance visibility of PB4L, culturally responsive and relational pedagogy through the curriculum
Key improvement strategies:	<ul style="list-style-type: none"> • Year-level co-construction meetings • Curriculum includes PB4L messaging and culturally responsive and relational pedagogy • <i>"What strategies have been effective in engaging students?"</i> • <i>"Where can you identify PB4L messaging and culturally responsive pedagogy in your teaching/planning?"</i>

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School Name:	RUAWAI COLLEGE	School Number:	022
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Expected Outcomes:	<ul style="list-style-type: none"> • PB4L and culturally responsive systems are evident around the school and across the curriculum
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TARGET 1: Student engagement strategies developed through co-construction kaupapa			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Regular co-construction meetings were held each Term for the 3 areas of the school - Junior, Middle and Senior.	The Dean organised an agenda to discuss any areas of concern within their cohort. All staff that taught the particular cohort attended.	To enable staff to be unified in their approach to handling any students of concern.	To continue with these meetings in 2024. Review the co-construction structure with staffing to look at what this structure could look like in 2025.
TARGET 2: Enhance the visibility of PB4L, culturally responsive and relational pedagogy through the curriculum			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Introduction of the Tautoko Programme.	Tautoko facilitator attending classes with students of concern to observe, offer assistance and remove (if necessary).	To build relationships within student groups, offer a safe outlet where needed and a different learning environment should the need arise.	Tautoko programme to continue in 2024 but with a more structured and consistent approach. Discussions around the future of this in terms of how the programme looks.

Planning for next year: <ol style="list-style-type: none"> 1. Review of Tautoko in Term 1, 2024 in response to student needs.

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School Name:	RUAWAI COLLEGE	School Number:	022
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Strategic Goal:	CURRICULUM
Annual Goals:	<p>Library activities contribute to our reading culture</p> <p>A localised curriculum IS embedded into the college curriculum</p> <p>4 Teacher Only Accord Days</p>
Targets:	<ol style="list-style-type: none"> 1. Exposure to and of the library is developed 2. Students and whānau embrace the localised curriculum 3. Level 1 readiness for NCEA changes
Key improvement strategies:	<ul style="list-style-type: none"> • Each term the library holds an event • Evidence of the localised curriculum in Year 7 & 8 programmes, modules and learning packages • Level 1 is ready for 2023 implementation • <i>"How are you growing a reading culture at Ruawai College?"</i> • <i>"What does a localised curriculum look like in your planning and teaching?"</i> • <i>"What does NCEA Level 1 look like in 2023?"</i>
Expected Outcomes:	<ul style="list-style-type: none"> • A reading culture is valued at Ruawai College • Localised curriculum is fostered /embedded • NCEA changes are underway

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School Name:	RUAWAI COLLEGE	School Number:	022
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TARGET 1: Library activities contribute to our reading culture			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
Each term the library holds an event	Library held events from time to time.	Due to staffing and time constraints, this did happen but might not have been as regular as we had planned for.	Library to continue to be a hub for literacy. We could potentially look into using community volunteers to staff our library.
TARGET 2: A localised curriculum is embedded into the college curriculum			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
We looked at how students and whānau could be involved in curriculum development.	Some voice was collected concerning junior modules.	Primarily PLD time was a constraint in this.	If we were to join the Northern Wairoa Kahui Ako we could share local schools' understanding and knowledge in this space.
TARGET 3: 4 Teacher Only Accord Days			
What did we do?	What happened?	Reasons for the variance - Why did it happen?	Evaluation - Where to next?
We had the 4 accord days	Teachers learnt about the new curriculum and changes to NCEA	Because of the depth of changes more time is needed in this space	Continue to learn and be involved in the NCEA change program where possible. Potential for looking at structuring a PLD session after

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School Name:	RUAWAI COLLEGE	School Number:	022
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			school on the regular or changing the format of usual staff meetings so we can fit this learning into that.
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<p>Planning for next year:</p> <ol style="list-style-type: none">1. Focus in 2024 should be on the NCEA change programme and the curriculum refresh. PLD will be needed to fund staff going to learning area meetings in Whangarei or Auckland.2. We should review our curriculum plan and offerings to ensure there are sufficient pathways at RC. This could mean investigating alternative ways of doing things such as Academies (Services Academy, Performing Arts Academy, Te Tai Tokerau Trades Academy, Te Ao Māori Academy etc), looking into our course structure such as the development of topic-led courses that lean on many Achievement Standards (in one topic). Engaging with organisations such as Pūhoro who offer a science support program for students etc.3. We could also look at a Year 13 camp in Term 3 to gain a UE Domain.
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Ruawai College

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Ruawai College recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Ruawai College is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Ruawai College works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Ruawai College aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Ruawai College actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** [↗](#).

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts (NELP Priority 6).

Participation

Ruawai College has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Last review	Term 4 2022
Topic type	Core