

Ruawai College
4375 State Highway 12
RUAWAI 0549

Adelle Wilson
BDO Northland
PO Box 448
WHANGAREI 0110

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2024

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Ruawai College (the School) for the year ended 31 December 2024 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2024; and
 - the 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..

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2024; and
 - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.

- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:

E6A59D62EB6A888D

Presiding Member

Signed by:

ED513A4A6F6C37E8

Principal

28 May 2025

Date

RUAWAI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 22

Principal: Aidyn Rasmussen

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

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

RUAWAI COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Ruawai College

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Anthony Blundell

Full Name of Presiding Member

Aidyn Rasmussen

Full Name of Principal

Signed by:
Anthony Blundell
E6A59D62EB6A888D

Signature of Presiding Member

Signed by:
Aidyn Rasmussen
ED513A4A6F6C37E8

Signature of Principal

28 May 2025

Date:

28 May 2025

Date:

Ruawai College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

| | | 2024 | 2024 | 2023 |
|---|-------|-----------|-------------|-----------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 3,859,502 | 2,878,234 | 3,423,182 |
| Locally Raised Funds | 3 | 146,033 | 133,140 | 150,550 |
| Interest | | 76,877 | 20,000 | 58,020 |
| Gain on Sale of Property, Plant and Equipment | | 3,000 | - | - |
| Other Revenue | | 626 | - | - |
| Total Revenue | | 4,086,038 | 3,031,374 | 3,631,752 |
| Expense | | | | |
| Locally Raised Funds | 3 | 116,253 | 85,300 | 87,603 |
| Learning Resources | 4 | 2,383,391 | 1,960,409 | 2,109,624 |
| Administration | 5 | 550,222 | 309,130 | 471,769 |
| Interest | | 1,744 | 1,206 | 2,073 |
| Property | 6 | 798,061 | 651,802 | 817,149 |
| Other Expenses | 7 | 64,515 | 67,275 | 58,740 |
| Loss on Disposal of Property, Plant and Equipment | | 1,297 | - | 43 |
| Total Expense | | 3,915,483 | 3,075,122 | 3,547,001 |
| Net Surplus / (Deficit) for the year | | 170,555 | (43,748) | 84,751 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 170,555 | (43,748) | 84,751 |

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 2024

| | Notes | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 1,538,257 | 1,309,874 | 1,440,034 |
| Total comprehensive revenue and expense for the year | | 170,555 | (43,748) | 84,751 |
| Contributions from the Ministry of Education - Contribution from MoE - SNUP Te Mā | | - | - | 13,472 |
| Contribution - Furniture and Equipment Grant | | 35,397 | 14,000 | - |
| Equity at 31 December | | 1,744,209 | 1,280,126 | 1,538,257 |
| Accumulated comprehensive revenue and expense | | 1,744,209 | 1,280,126 | 1,538,257 |
| Equity at 31 December | | 1,744,209 | 1,280,126 | 1,538,257 |

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 2024

| | | 2024 | 2024 | 2023 |
|---|-------|--------------|-----------------------------|--------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 373,621 | 860,344 | 245,011 |
| Accounts Receivable | 9 | 239,863 | 144,279 | 175,606 |
| GST Receivable | | 30,165 | 17,483 | 56,004 |
| Prepayments | | 11,846 | 7,823 | 8,850 |
| Inventories | 10 | 30,115 | 34,422 | 40,236 |
| Investments | 11 | 1,150,380 | 198,820 | 998,824 |
| Funds Receivable for Capital Works Projects | 17 | 16,235 | - | 53,740 |
| | | 1,852,225 | 1,263,171 | 1,578,271 |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 338,113 | 234,259 | 270,889 |
| Revenue Received in Advance | 14 | 6,790 | 84,793 | 10,660 |
| Provision for Cyclical Maintenance | 15 | 33,680 | 29,766 | 61,054 |
| Finance Lease Liability | 16 | 13,362 | 15,552 | 14,445 |
| Funds held for Capital Works Projects | 17 | 37,998 | - | 10,011 |
| Funds held on behalf of Alternative Education Cluster | 18 | - | - | 1 |
| Funds held on behalf of Ruawai T N G Cluster | 19 | 13,729 | 26,635 | 42,282 |
| | | 443,672 | 391,005 | 409,342 |
| Working Capital Surplus/(Deficit) | | 1,408,553 | 872,166 | 1,168,929 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 531,306 | 477,231 | 483,317 |
| | | 531,306 | 477,231 | 483,317 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 166,797 | 57,567 | 103,846 |
| Finance Lease Liability | 16 | 28,853 | 11,704 | 10,143 |
| | | 195,650 | 69,271 | 113,989 |
| Net Assets | | 1,744,209 | 1,280,126 | 1,538,257 |
| Equity | | 1,744,209 | 1,280,126 | 1,538,257 |

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 2024

| | | 2024 | 2024 | 2023 |
|--|----------|----------------|------------------|------------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,228,659 | 968,999 | 985,001 |
| Locally Raised Funds | | 149,337 | 105,540 | 119,973 |
| Goods and Services Tax (net) | | 25,839 | - | (38,521) |
| Payments to Employees | | (576,474) | (550,400) | (450,524) |
| Payments to Suppliers | | (578,285) | (630,470) | (549,022) |
| Interest Paid | | (1,744) | (1,206) | (2,073) |
| Interest Received | | 60,784 | 20,000 | 38,635 |
| Net cash from/(to) Operating Activities | | 308,116 | (87,537) | 103,469 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | 3,000 | - | - |
| Purchase of Property Plant & Equipment (and Intangibles) | | (95,834) | (81,500) | (68,025) |
| Purchase of Investments | | (601,555) | - | (800,005) |
| Proceeds from Sale of Investments | | 450,000 | - | - |
| Net cash from/(to) Investing Activities | | (244,389) | (81,500) | (868,030) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 35,397 | 14,000 | - |
| Finance Lease Payments | | (11,679) | (15,344) | (13,932) |
| Funds Administered on Behalf of Other Parties | | 41,165 | - | (7,221) |
| Net cash from/(to) Financing Activities | | 64,883 | (1,344) | (21,153) |
| Net increase/(decrease) in cash and cash equivalents | | 128,610 | (170,381) | (785,714) |
| Cash and cash equivalents at the beginning of the year | 8 | 245,011 | 1,030,725 | 1,030,725 |
| Cash and cash equivalents at the end of the year | 8 | 373,621 | 860,344 | 245,011 |

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 School's 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:

| | |
|--|---------------|
| Board-owned Buildings | 40 years |
| 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) Impairment of property, plant, and equipment

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) 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.

u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,075,695 | 872,126 | 897,444 |
| Teachers' Salaries Grants | 1,848,331 | 1,528,754 | 1,725,942 |
| Use of Land and Buildings Grants | 545,179 | 381,806 | 461,276 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 233,894 | - | 184,089 |
| Alternative Education | 94,034 | 73,548 | 99,215 |
| Transport Group Income | 10,752 | - | 7,080 |
| Other Government Grants | 51,617 | 22,000 | 48,136 |
| | 3,859,502 | 2,878,234 | 3,423,182 |

3. Locally Raised Funds

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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 2,533 | 3,500 | 7,457 |
| Curriculum related Activities - Purchase of goods and services | 2,868 | 500 | 5,663 |
| Fees for Extra Curricular Activities | 45,945 | 46,540 | 47,688 |
| Trading | 20,451 | 21,000 | 20,691 |
| Fundraising and Community Grants | 41,246 | 31,600 | 36,181 |
| Other Revenue | 32,990 | 30,000 | 32,870 |
| | 146,033 | 133,140 | 150,550 |
| Expense | | | |
| Extra Curricular Activities Costs | 5,209 | 11,200 | 14,188 |
| Trading | 23,618 | 20,000 | 21,619 |
| Fundraising and Community Grant Costs | 238 | - | 268 |
| Other Locally Raised Funds Expenditure | 87,188 | 54,100 | 51,528 |
| | 116,253 | 85,300 | 87,603 |
| Surplus for the year Locally Raised Funds | 29,780 | 47,840 | 62,947 |

4. Learning Resources

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 143,302 | 101,600 | 121,493 |
| Information and Communication Technology | 21,486 | 21,500 | 23,634 |
| Employee Benefits - Salaries | 2,103,184 | 1,749,254 | 1,874,522 |
| Staff Development | 32,617 | 15,000 | 19,006 |
| Depreciation | 79,612 | 62,855 | 68,196 |
| Other Learning Resources | 3,190 | 10,200 | 2,773 |
| | 2,383,391 | 1,960,409 | 2,109,624 |

5. Administration

| | 2024 | 2024 | 2023 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fees | 13,548 | 7,300 | 7,095 |
| Board Fees and Expenses | 10,674 | 12,350 | 13,670 |
| Other Administration Expenses | 52,906 | 42,780 | 43,268 |
| Employee Benefits - Salaries | 220,780 | 232,300 | 206,768 |
| Insurance | 2,342 | - | 1,843 |
| Service Providers, Contractors and Consultancy | 16,078 | 14,400 | 15,036 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 233,894 | - | 184,089 |
| | <u>550,222</u> | <u>309,130</u> | <u>471,769</u> |

6. Property

| | 2024 | 2024 | 2023 |
|------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cyclical Maintenance | 35,577 | 32,896 | 127,856 |
| Heat, Light and Water | 44,105 | 40,000 | 35,866 |
| Repairs and Maintenance | 45,138 | 76,900 | 65,321 |
| Use of Land and Buildings | 545,179 | 381,806 | 461,276 |
| Employee Benefits - Salaries | 106,616 | 97,600 | 102,818 |
| Other Property Expenses | 21,446 | 22,600 | 24,012 |
| | <u>798,061</u> | <u>651,802</u> | <u>817,149</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

| | 2024 | 2024 | 2023 |
|-----------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Transport | 64,515 | 67,275 | 58,740 |
| | <u>64,515</u> | <u>67,275</u> | <u>58,740</u> |

8. Cash and Cash Equivalents

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 373,621 | 860,344 | 245,011 |
| Cash and cash equivalents for Statement of Cash Flows | 373,621 | 860,344 | 245,011 |

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

Of the \$373,621 Cash and Cash Equivalents, \$37,998 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$373,621 Cash and Cash Equivalents, \$6,790 of Revenue Received in Advance is held by the school, as disclosed in note 14.

9. Accounts Receivable

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 1,685 | 13,298 | 2,877 |
| Receivables from the Ministry of Education | 13,300 | - | 18,005 |
| Interest Receivable | 37,956 | 2,478 | 21,863 |
| Banking Staffing Underuse | - | 11,817 | - |
| Teacher Salaries Grant Receivable | 186,922 | 116,686 | 132,861 |
| | 239,863 | 144,279 | 175,606 |
| Receivables from Exchange Transactions | 39,641 | 15,776 | 24,740 |
| Receivables from Non-Exchange Transactions | 200,222 | 128,503 | 150,866 |
| | 239,863 | 144,279 | 175,606 |

10. Inventories

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | 30,115 | 34,422 | 40,236 |
| | 30,115 | 34,422 | 40,236 |

11. Investments

The School's investment activities are classified as follows:

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 1,150,380 | 198,820 | 998,824 |
| Total Investments | 1,150,380 | 198,820 | 998,824 |

12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|-----------------------------|----------------|----------------|------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2024 | | | | | | |
| Land | 23,800 | - | - | - | - | 23,800 |
| Board-owned Buildings | 139,455 | - | - | - | (6,200) | 133,255 |
| Building Improvements | 72,849 | - | - | - | (2,771) | 70,078 |
| Furniture and Equipment | 159,330 | 19,461 | (1,297) | - | (24,138) | 153,356 |
| Information and Communication Technology | 62,747 | 12,376 | - | - | (24,406) | 50,717 |
| Motor Vehicles | - | 63,997 | - | - | (6,417) | 57,580 |
| Leased Assets | 22,633 | 33,064 | - | - | (14,895) | 40,802 |
| Library Resources | 2,503 | - | - | - | (785) | 1,718 |
| | 483,317 | 128,898 | (1,297) | - | (79,612) | 531,306 |

The net carrying value of equipment held under a finance lease is \$40,802 (2023: \$22,633)

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.

| | 2024 | 2024 | 2024 | 2023 | 2023 | 2023 |
|--|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | 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 |
| Board-owned Buildings | 247,971 | (114,716) | 133,255 | 247,971 | (108,516) | 139,455 |
| Building Improvements | 110,825 | (40,747) | 70,078 | 110,825 | (37,976) | 72,849 |
| Furniture and Equipment | 570,448 | (417,092) | 153,356 | 613,533 | (454,203) | 159,330 |
| Information and Communication Technology | 151,981 | (101,264) | 50,717 | 146,094 | (83,347) | 62,747 |
| Motor Vehicles | 113,297 | (55,717) | 57,580 | 49,300 | (49,300) | - |
| Textbooks | 8,811 | (8,811) | - | 8,811 | (8,811) | - |
| Leased Assets | 59,987 | (19,185) | 40,802 | 53,345 | (30,712) | 22,633 |
| Library Resources | 68,996 | (67,278) | 1,718 | 68,996 | (66,493) | 2,503 |
| | 1,356,116 | (824,810) | 531,306 | 1,322,675 | (839,358) | 483,317 |

13. Accounts Payable

| | 2024 | 2024 | 2023 |
|---|----------------|-----------------------|----------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 108,864 | 106,381 | 112,068 |
| Accruals | 13,548 | 6,888 | 7,095 |
| Employee Entitlements - Salaries | 201,572 | 116,686 | 144,273 |
| Employee Entitlements - Leave Accrual | 14,129 | 4,304 | 7,453 |
| | 338,113 | 234,259 | 270,889 |
| Payables for Exchange Transactions | 338,113 | 234,259 | 270,889 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | 338,113 | 234,259 | 270,889 |

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | - | 84,793 | 5,356 |
| Other Revenue In Advance | 6,790 | - | 5,304 |
| | <u>6,790</u> | <u>84,793</u> | <u>10,660</u> |

15. Provision for Cyclical Maintenance

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 164,900 | 54,437 | 98,420 |
| Increase to the Provision During the Year | 37,875 | 32,896 | 31,227 |
| Use of the Provision During the Year | - | - | (61,376) |
| Other Adjustments | (2,298) | - | 96,629 |
| Provision at the End of the Year | <u>200,477</u> | <u>87,333</u> | <u>164,900</u> |
| Cyclical Maintenance - Current | 33,680 | 29,766 | 61,054 |
| Cyclical Maintenance - Non current | 166,797 | 57,567 | 103,846 |
| | <u>200,477</u> | <u>87,333</u> | <u>164,900</u> |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. 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:

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 16,087 | 15,552 | 15,832 |
| Later than One Year and no Later than Five Years | 32,489 | 11,704 | 10,777 |
| Future Finance Charges | (6,361) | - | (2,021) |
| | <u>42,215</u> | <u>27,256</u> | <u>24,588</u> |
| Represented by | | | |
| Finance lease liability - Current | 13,362 | 15,552 | 14,445 |
| Finance lease liability - Non current | 28,853 | 11,704 | 10,143 |
| | <u>42,215</u> | <u>27,256</u> | <u>24,588</u> |

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 project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

| 2024 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|--|-------------|---------------------------|----------------------------|----------------|------------------------|---------------------------|
| Cyclone Damage | 241455 | (35,665) | 36,824 | (1,159) | - | - |
| LSM Fencing | 246068 | - | 406,274 | (374,953) | - | 31,321 |
| DQLS Upgrades incl Light | 216346 | 5,842 | - | - | - | 5,842 |
| Remedial Works to Drainage | 216341 | (18,075) | 21,595 | (3,520) | - | - |
| Hall Heating and Refurbishment | 216344 | 4,169 | 4,897 | (9,066) | - | - |
| Asbestos Removal | 248268 | - | 38,208 | (37,373) | - | 835 |
| Drainage Investigation | 250986 | - | - | (11,716) | - | (11,716) |
| Roofing, Internal Refurb | 250981 | - | - | (3,609) | - | (3,609) |
| Walls Floors, window joinery replacement | 250982 | - | - | (910) | - | (910) |
| Totals | | (43,729) | 507,798 | (442,306) | - | 21,763 |

Represented by:

| | |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 37,998 |
| Funds Receivable from the Ministry of Education | (16,235) |

| 2023 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|--------------------------------|-------------|---------------------------|----------------------------|----------------|------------------------|---------------------------|
| Cyclone Damage | 241455 | - | - | (35,665) | - | (35,665) |
| DQLS Upgrades incl Light | 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) |

18. Funds held on behalf of Alternative Education Cluster

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

| | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Funds Held at Beginning of the Year | - | - | - |
| Funds Received from MOE | 304,976 | - | 315,536 |
| Funds Received from Cluster Members | - | - | - |
| Total funds received | 304,976 | - | 315,536 |
| Funds Spent on Behalf of the Cluster | 22,874 | - | 17,890 |
| Funds remaining | 282,102 | - | 297,646 |
| Distribution of Funds | | | |
| Ruawai College | 94,034 | | 99,215 |
| Dargaville High School | 94,034 | | 99,215 |
| Otamatea High School | 94,034 | | 99,215 |
| School D | | | |
| Funds Held at Year End | - | - | 1 |

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

Ruawai College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--------------------------------------|-------------------------------|---|-------------------------------|
| Funds Held at Beginning of the Year | 42,281 | 26,635 | 26,635 |
| Funds Received from Other Sources | 3,497 | | 3,264 |
| Funds Received from MOE | 554,107 | - | 527,620 |
| Total funds received | 599,885 | 26,635 | 557,519 |
| Funds Spent on Behalf of the Cluster | 586,156 | - | 515,237 |
| Funds remaining | 13,729 | 26,635 | 42,282 |
| Distribution of Funds | | | |
| Matakohe School | 4,833 | | 9,222 |
| Ruawai College | 3,296 | | 18,005 |
| Ruawai Primary | 4,067 | | 12,094 |
| Tinopai School | 1,534 | | 2,961 |
| Funds Held at Year End | 13,729 | 26,635 | 42,282 |

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.

| | 2024 Actual \$ | 2023 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,130 | 4,160 |
| <i>Leadership Team</i> | | |
| Remuneration | 532,261 | 491,491 |
| Full-time equivalent members | 4.00 | 4.00 |
| Total key management personnel remuneration | <u>535,391</u> | <u>495,651</u> |

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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 1

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

| | 2024 Actual \$000 | 2023 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 150 - 160 | 160 - 170 |
| Benefits and Other Emoluments | 4 - 5 | 3 - 4 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2024 FTE Number | 2023 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 1.00 | 3.00 |
| 110 - 120 | 4.00 | 3.00 |
| 120 - 130 | 2.00 | 2.00 |
| 130 - 140 | 1.00 | 1.00 |
| | <u>8.00</u> | <u>9.00</u> |

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:

| | 2024 Actual | 2023 Actual |
|------------------|----------------|----------------|
| Total | \$0 | \$0 |
| Number of People | 0 | 0 |

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

24. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$518,213 (2023: \$55,656) as a result of entering the following contracts:

| Contract Name | Remaining Capital Commitment \$ |
|--|--|
| LSM Fencing | 76,462 |
| DQLS Upgrades incl Light | 3,673 |
| Asbestos Removal | 5,741 |
| Drainage Investigation | 181,784 |
| Walls Floors, window joinery replacement | 250,553 |
| Total | 518,213 |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: 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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 373,621 | 860,344 | 245,011 |
| Receivables | 239,863 | 144,279 | 175,606 |
| Investments - Term Deposits | 1,150,380 | 198,820 | 998,824 |
| Total financial assets measured at amortised cost | 1,763,864 | 1,203,443 | 1,419,441 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 338,113 | 234,259 | 270,889 |
| Finance Leases | 42,215 | 27,256 | 24,588 |
| Total financial liabilities measured at amortised cost | 380,328 | 261,515 | 295,477 |

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 | Sep 2025 |
| Aidyn Rasmussen | Principal | ex Officio | |
| Angela Robertson | Parent Representative | Co-opted | Sep 2025 |
| Jo Forsyth | Parent Representative | Elected | Sep 2025 |
| Luke Oud | Parent Representative | Elected | Sep 2025 |
| Manmeet Sandhu | Staff Representative | Elected | Jan 2025 |
| Jenny Dallison | Staff Representative | Elected | Sep 2025 |
| Zach Sterling | Student Representative | Elected | Sep 2025 |
| Lucas Hassall | Student Representative | Elected | Sep 2024 |

Ruawai College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,530 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Analysis of Variance Reporting - 2024

| | | | |
|--------------|----------------|----------------|-----|
| School Name: | RUAWAI COLLEGE | School Number: | 022 |
|--------------|----------------|----------------|-----|



Ruawai College
Analysis of Variance 2024

Vision: A focus on the pursuit of knowledge and learning
Mission: To inspire students to be lifelong learners - to be respectful, to be resilient, and to be responsible global citizens
Values: Respect, Resilience, and Responsibility

Strategic Direction

| Strategic Goals | | | Strategic Priority | |
|---|---|---|---|---|
| Achievement for students' pathways | A positive school culture | A connected school | The school of choice | Buildings and grounds |
| Pathways available support students' academic aspirations. Our curriculum and pedagogy assists students to flourish | Ruawai College has a positive school culture that can be seen and felt in all areas of our school | Ruawai College is connected to our community and beyond | Ruawai College is known as, and feels like, the best school to attend in our community / the Kaipara Region | Ruawai College has a positive physical environment to operate in day-to-day |

Strategic Programme Oversight

| Achievement for students' pathways | A positive school culture | A connected school | The school of choice | Buildings and grounds |
|---|---|---|---|---|
| Using reflection, data, and a range of interventions to enhance teaching and learning which includes being effective Treaty partners to meet the needs of all students. | Ensuring all students enjoy and feel connected to and feel pride in their kura. Relationships with teachers and taura (students) are enhanced and valued. We will value and promote Māori success as Māori. | Through our actions, we will ensure that our community knows that Ruawai College is a great school. We will look to assist students in having ownership of their learning journey. We will work to meet the aspirations of taura Māori. | We will foster and grow relationships to meet our students' aspirations. This could include joining Kahui Ako, working with feeder schools, and meeting ERO aspirations for global connections. We will look to strengthen relationships with iwi and hapu. | Building and groundwork to continue to support student outcomes. 10-year property plan to support this. We will value and promote Māori success as Māori. |

Annual Targets

| Annual Targets | How we measure our success |
|--|--|
| More than 14 credits for every student in every senior course 35% of grades at Merit or Excellence level 85% of students gain UE Literacy at Level 2 or Level 3 85% Attendance Target | <ul style="list-style-type: none">Academic achievementEngagement: Stand down and suspensionsRecognitions such as Kumara Awards |

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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| Achievement for Students' Pathways | | | | |
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| Annual Goal and Target in this area: Pathways available support students' academic aspirations. Our curriculum and pedagogy assist students to flourish. | | | | |
| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
| <ul style="list-style-type: none"> Produce a report that details what is currently happening in this space at RC. | KB | Stocktake was completed | This outlined the scope, where resources are currently used, the perceived success and recommendations for future action. | - |
| <ul style="list-style-type: none"> Curriculum Stocktake What Pedagogies are being used? Are we using Teaching to the North East? Explore and consider PD or changes needed Review how we can work alongside local schools better Review Module structure and school-wide resources Catering for all learners, especially our priority learners | KE JD KB AR | Once the stocktake was completed, we worked through curriculum offerings and structures at RC. We established more regular internal professional development that was available. We joined 'Relationships First' with Cognition (Teaching to the North East). Learning Support Needs Analysis to look at how to get more support from MOE. | The Modules were ended. The view was that curriculum would be more embedded in year long subjects in the junior school. This would better prepare students for NCEA. Relationships First (TtTNE) has clear evidence that it is a positive framework for teaching and learning | <p>Hub time is reduced as much as possible. Curriculum Group to be set up in 2025.</p> <p>Review the Learning Support Department, including external agencies to ensure the school is supporting the Department to be the best it can be</p> <p>Structured Literacy / Structured Numeracy implemented as required</p> <p>'A Device for Every Student' Initiative to be launched in early 2025</p> <p>Develop individual programmes where possible</p> |
| <ul style="list-style-type: none"> Quality Practices Framework Develop an Effective Teacher Profile Prioritise advances in pedagogy to cater for students learning styles Professional Growth Cycle sign-off review Establish weekly PD for staff aligned to strategic areas Examine pathways and see what opportunities are out there | KE KB AR TO BP All Staff accountable | <p>We established more regular internal professional development, reviewed and refreshed the Quality Practices Framework, and examined teacher practice. We also won the Services Academy from the Ministry of Defence, which will provide opportunities for students to be engaged.</p> <p>Civics classes added to our options</p> | These changes were implemented to lift engagement and achievement. Did not create an 'Effective Teacher Profile' in 2024 as we had covered the basics of this with the Staff Guide to Best Practice and Quality Practices Framework. | <p>New weights room to be established in H7</p> <p>Incorporate life skills where possible</p> |

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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| A positive school culture | | | | |
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| Annual Goal and Target in this area: Ruawai College has a positive school culture that can be seen and felt in all areas of our school | | | | |
| Scaffolded Actions (Outcomes, outputs, or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
| <ul style="list-style-type: none"> Produce a report that details what is currently happening in this space at RC. This should outline a scope, where resources are currently used, the perceived success and recommendations for future action | TO | Stocktake was completed | This outlined the scope, where resources are currently used, the perceived success and recommendations for future action. | - |
| <ul style="list-style-type: none"> Refine our school-wide expectations with the redevelopment of RC PB4L Review recognitions and rewards Promote staff and student interactions during breaks Relationship-based practices to be embedded into RC PB4L <ul style="list-style-type: none"> Including looking at clubs Have events that staff and students look forward to | TO AR | PB4L was reviewed in terms of where it is within the College and how visible it is. From this the decision was made to become a 'PB4L Adjacent' school. Recognitions were set up to Launch in 2025 as RC MANA. Co-Curricular Activities planned in a PD session for 2025. Events like Queenstown (2024) and Japan (2025), School Ball, Leavers Dinner build student efficacy. Also can be used to promote engagement and attendance. A Staff Guide to Best Practice was established. | There are facets of PB4L and Relationships First that are not cohesive. Such as the '3 strikes rule'. We have moved to a more 'being explicit' with what good looks like. PB4L is visible in our new recognition system. Staff Guide to Best Practice came to wrap up all the key elements of sector documents and frame them for Ruawai College. | <ul style="list-style-type: none"> -PB4L Adjacent Triangle to be confirmed -PB4L Adjacent strategies in place for - School expectations are clear and consistent -2025: Co-Curricular and Recognition System. -Japan Trip (Sept 2025), School Ball will be 1 August 2025. -Students upskilled on how to deal and manage conflict through investigating school peer mediators, and the overall role of Peer Support - Relationships First PD |
| <ul style="list-style-type: none"> Restorative Practices review PD to strengthen restorative practices Reflection room review | TO AR KE KB BP | <p>KE led a Restorative Practices review to see where it sits within the suite of initiatives we have as a school.</p> <p>Restorative Practice is a relational approach to managing school life grounded in beliefs about equality, dignity, mana and the potential of all people. This is the cornerstone of PB4L and TtTNE.</p> | While Restorative Practices are within PB4L there are fundamentals that clash. The College will proceed with Teaching to the North-East (TtTNE Relationships First) with a PB4L Adjacent framework to support positive behaviour and expectations. Specific Restorative Practices PD (circles, Restorative Conferences, etc) will come when there is capacity. | <p>The next step is to look at the criticals of RP and how these are used at RC. How about Relationships First (Teaching for the North East).</p> <p>Specific Restorative Practices PD (circles, Restorative Conferences etc) for staff, potentially in 2nd half of 2025.</p> |
| <ul style="list-style-type: none"> Establish the Kaipara Alternative Education Consortium management group Establish the Achievement Centre space (ACH) Create a referral system in conjunction with Kaipara Alternative Education Consortium Support staff to use this space effectively Review for 2025 | AR TO | Group has been established and support given across the Kaipara region for Alternative Education | A referral system was not created. The consortium decided to manage its places. | <p>Continue to develop shared strategies</p> <p>System for reintegration and support the transition back into mainstream</p> |
| <ul style="list-style-type: none"> Investigate Wellbeing@Schools, KiVA or a pro-empathy program with the view of embedding school-wide practices of one of these programs | AM KE | Wellbeing@Schools was the chosen provider of this | Wellbeing@Schools first data collection was not conducted. Due to CAAs the time frame was not met. | With a new team, Wellbeing@Schools survey will be completed when the timeframe is appropriate |

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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| A connected school | | | | |
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| Annual Goal and Target in this area: Ruawai College is connected to our community and beyond | | | | |
| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
| <ul style="list-style-type: none"> Produce a report that details what is currently happening in this space at RC. This should outline a scope, where resources are currently used, the perceived success and recommendations for future action | AR | Stocktake was completed | This outlined the scope, where resources are currently used, the perceived success and recommendations for future action. | |
| <ul style="list-style-type: none"> We will investigate and join the Kāhui Ako (if appropriate) If that is successful, we will build relationships with key staff members across the Kāhui Ako Write a newsletter article about the KA for each newsletter RTNG support students to get to school | AR SLT Hazel Brenda | RC joined the Kāhui Ako in Term 2 of 2024. We have attended a range of events since this. We have not produced an article for each newsletter. The Bus Consortium (RTNG) meets regularly and makes decisions with the new focus of attendance at the front of mind | The article was not produced because at times there is nothing to report on apart from the Achievement Challenges and day to day business. This is available on our website. | <ul style="list-style-type: none"> The Kāhui Ako have implemented Professional Learning Groups for Principals and RA is in the Ruawai Dargaville group. The College will continue to attend events. Review of pathways and connections with the Gateway. Potential look at the pathways and possibilities department |
| <ul style="list-style-type: none"> Work with the Ruawai Lions to establish a Leos group Attend events like the Ruawai Festival or events organised by our feeder schools Hold a feeder school Principals hui at RC | TOS BP Student Leaders | We established a Leos group with the Ruawai Lions. However, this was primarily our Prefects from 2024 so this did not carry into 2025. We attended local events like the Ruawai Festival and feeder school activities, and hosted a hui for feeder school principals at Ruawai College, strengthening community engagement and collaboration with partner schools. ANZAC day involvement and Ruawai Festival | The Leos group was primarily our Prefects from 2024, so this did not carry into 2025. SLT attended Lions dinners in 2024. | <ul style="list-style-type: none"> The Lions have identified 1 or 2 staff members who may be keen to take the lead of the Leos group (from the Lions). This could be an avenue if there was a group of staff who were keen to lead. The Duke of Edinburgh's Hillary Award may provide more structure than the Leos so that could be looked into. Sister School partnership with an international school ANZAC day involvement and Ruawai Festival to continue |
| <ul style="list-style-type: none"> Develop a relationship with schools in the Whangārei area Explore potential relationships with stakeholders who can provide opportunities beyond Kaipara Year 13 Camp somewhere outside Te Kaipara | SLT AR Senior Dean | In 2024, our Year 13 camp was held in Queenstown, strengthening student experiences beyond Kaipara. We developed connections with schools in the Whangārei area (Tikipunga High School) but due to change in leadership at THS this has not proceeded. We began building relationships with external stakeholders to expand opportunities for students outside our local region. Establishing a Sister School relationship in Japan. | There is potential to find other schools that may want to partner with us. Distance and time are the issues. | We are close to signing a Memorandum of Understanding with Yonezawa Chuo High School in Japan. This is the next step. |
| Establish the Kaipara Alternative Education Consortium (KAEC) management group Work our way through the requirements in the MOU to support the consortium to meet obligations Continue to support consortium finances through our BM | TOS BP AR SLT TA | Group has been established and support given across the Kaipara region for Alternative Education. BP has been managing budgets as required. | A referral system was not created. The consortium decided to manage its places. | Continue to develop shared strategies |

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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| The school of choice | | | | |
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| Annual Goal and Target in this area: Ruawai College is known as, and feels like, the best school to attend in our community | | | | |
| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
| <ul style="list-style-type: none"> Produce a report that details what is currently happening in this space at RC. This should outline a scope, where resources are currently used, the perceived success and recommendations for future action | TOS | Stocktake was completed | This outlined the scope, where resources are currently used, the perceived success and recommendations for future action. | This will not be in the 2025 Annual Implementation Plan. |
| <ul style="list-style-type: none"> Feeder school day | KE Junior Dean | The event was run successfully on the day. | Would need to be evaluated and data collected from the planning to ascertain how successful in terms of turning the event into enrolments/ engagement in Year 7 or Year 9. | This is to occur in 2025. |
| <ul style="list-style-type: none"> Newspaper articles to showcase the brilliant happenings at RC | TOS Office Administrator | The paper has had irregular articles about successes, such as the services the Academy launched etc. | - | This will fall into part of the AIP in 2025 around communicating with home |
| <ul style="list-style-type: none"> Website and Social Media to better connect to the community and whanau | AR TOS | Social Media has been used to connect to whanau more. | - | The SchoolBridge app will assist with seamless communication between school and home. Parents to be upskilled on how to log into the parent portal. |
| <ul style="list-style-type: none"> Open Evening | KE | This event was not a success. Low parent turnout. | Potentially, the time of evening did not suit whanau. | Not to occur in 2025. |
| <ul style="list-style-type: none"> Events that are of a similar nature to schools around us so our students don't miss out | ALL | No senior ball this year so look at 2025 for that. Set up co-curricular clubs to contribute to the life of the school for 2025. | | No senior ball this year so look at 2025 for that. Set up co-curricular clubs to contribute to the life of the school for 2025. |
| <ul style="list-style-type: none"> Photographers from OddBall Studios to implement this Website to be regularly updated along with social media | TOS AR | Social Media has been used to connect to whanau more. School Photo Day was not as organised as it could have been. | Management of the day from the photographers could be improved with structure. | SLT to look into how this day can be better structured. |

Analysis of Variance Reporting - 2024

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| Buildings and grounds | | | | |
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| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
| <ul style="list-style-type: none">5.1.1 - Produce a report that details what is currently happening in this space at RC. This should outline a scope, where resources are currently used, the perceived success and recommendations for future action | BP | Stocktake was completed | This outlined the scope, where resources are currently used, the perceived success and recommendations for future action. | - |
| <ul style="list-style-type: none">5.3.1 - 10YPP needs to be examined and a project manager appointed | BP | This has been actioned. The 10-Year Property Plan (10YPP) has been reviewed, and a project manager has been appointed to oversee the planning and implementation of upcoming property developments, ensuring alignment with the school's strategic goals and Ministry of Education requirements. | No Variance | The 5YA will take on some of the key jobs in 2025. New Rugby posts to be ordered in 2025. |
| <ul style="list-style-type: none">5.5.1 - Discuss as an SLT (with MOE 110YPP thoughts)5.5.2 - Invite staff to join the renumber group5.5.3 - Renumber and order signage | BP AR | Blocks renumbered and signage has arrived. | Signage has been ordered but has not yet gone up. | Signage to go up. |
| <ul style="list-style-type: none">5.7.1 - Reinforce our collective culture at RC by getting the old school photos (heritage project) put back up in the hall, foyer and/or corridors. | BP AR | The old school photos have been found and sorting has begun. | Timing to do this job as the photos are not in a state where they can be put on the walls. | Assess if we start smaller (school photos from recent years) and then go from there. |

Annual Targets

How we measure our success

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| More than 14 credits for every student in every senior course 35% of grades at Merit or Excellence level 85% of students gain UE Literacy at Level 2 or Level 3 85% Attendance Target | <ul style="list-style-type: none">Academic achievementEngagement: Stand down and suspensionsRecognitions such as Kumara Awards |
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Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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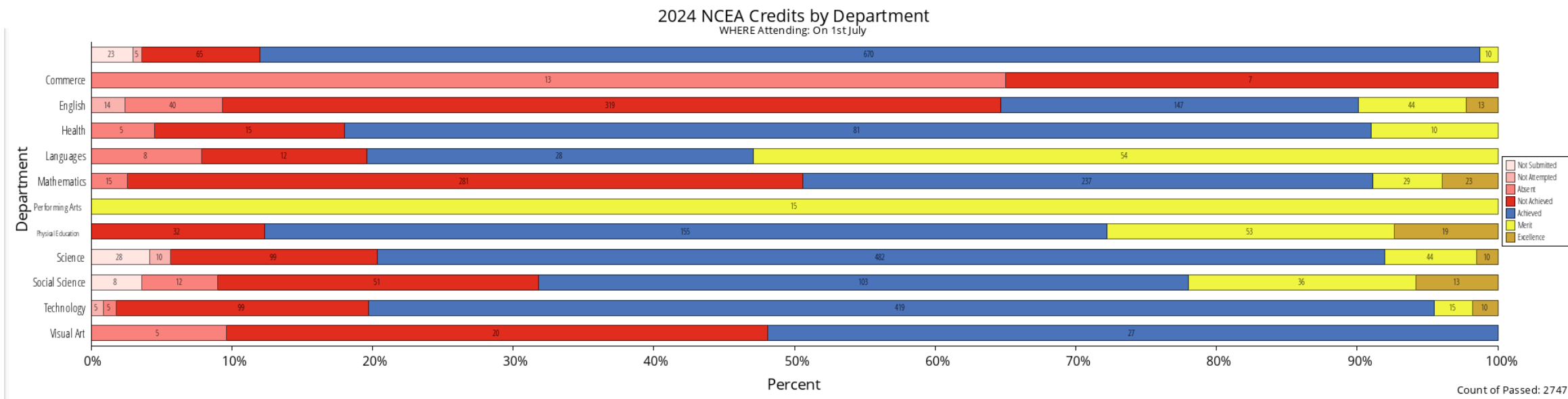
Annual Targets

Quick Snapshot of Data

| <div>More than 14 credits for every student in every senior course</div> | <div><div><div><div>Print</div><div>Freeze</div></div><div><div>2024 NCEA Subject Credit Distribution by Department</div><div>WHERE Attending: On 1st July</div><table><tr><th>Department</th><th>0-1</th><th>2-4</th><th>5-7</th><th>8-10</th><th>11-13</th><th>14-16</th><th>17-19</th><th>20-22</th><th>23+</th></tr><tr><td>Commerce</td><td>12</td><td>6</td><td>2</td><td>1</td><td>4</td><td>1</td><td>1</td><td>2</td><td>17</td></tr><tr><td>English</td><td>22</td><td>1</td><td>10</td><td>2</td><td>1</td><td>8</td><td></td><td></td><td></td></tr><tr><td>Health</td><td>1</td><td></td><td>2</td><td></td><td>2</td><td></td><td></td><td></td><td></td></tr><tr><td>Languages</td><td>3</td><td></td><td>1</td><td></td><td>2</td><td></td><td></td><td></td><td></td></tr><tr><td>Mathematics</td><td>27</td><td>1</td><td>9</td><td>10</td><td>9</td><td>3</td><td></td><td></td><td></td></tr><tr><td>Performing Arts</td><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td></tr><tr><td>Physical Education</td><td>1</td><td>14</td><td>5</td><td>1</td><td>8</td><td></td><td></td><td></td><td></td></tr><tr><td>Science</td><td>4</td><td>1</td><td>2</td><td>11</td><td>3</td><td>7</td><td>2</td><td>6</td><td>4</td></tr><tr><td>Social Science</td><td>2</td><td>3</td><td>4</td><td>6</td><td>2</td><td>1</td><td></td><td></td><td></td></tr><tr><td>Technology</td><td>1</td><td>5</td><td>1</td><td>4</td><td>13</td><td>2</td><td>2</td><td>8</td><td></td></tr><tr><td>Visual Art</td><td>3</td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td></tr></table></div><div><p>SNAPSHOT REFLECTIONS: Most learning areas made traction with this area. When this target was first proposed, staff felt students could not achieve it. They were pushed to think with a growth mindset and have high expectations. Therefore, this goal was very much aspirational to help set the school climate of high expectations. The barrier was primarily not entering enough students into courses. Level 1 could have been a barrier too (10 credits from each course could enable a student to pass NCEA Level 1).</p></div></div></div> | Department | 0-1 | 2-4 | 5-7 | 8-10 | 11-13 | 14-16 | 17-19 | 20-22 | 23+ | Commerce | 12 | 6 | 2 | 1 | 4 | 1 | 1 | 2 | 17 | English | 22 | 1 | 10 | 2 | 1 | 8 | | | | Health | 1 | | 2 | | 2 | | | | | Languages | 3 | | 1 | | 2 | | | | | Mathematics | 27 | 1 | 9 | 10 | 9 | 3 | | | | Performing Arts | | | | | 1 | | | | | Physical Education | 1 | 14 | 5 | 1 | 8 | | | | | Science | 4 | 1 | 2 | 11 | 3 | 7 | 2 | 6 | 4 | Social Science | 2 | 3 | 4 | 6 | 2 | 1 | | | | Technology | 1 | 5 | 1 | 4 | 13 | 2 | 2 | 8 | | Visual Art | 3 | | | 1 | | | | | |
|--|--|------------|-------|---------------|-------|---------------|-------|---------|-------|--------------|------|----------|------|-------|-----|------------|----|---|---|---|----|---------|----|---|----|---|---|---|--|--|--|--------|---|--|---|--|---|--|--|--|--|-----------|---|--|---|--|---|--|--|--|--|-------------|----|---|---|----|---|---|--|--|--|-----------------|--|--|--|--|---|--|--|--|--|--------------------|---|----|---|---|---|--|--|--|--|---------|---|---|---|----|---|---|---|---|---|----------------|---|---|---|---|---|---|--|--|--|------------|---|---|---|---|----|---|---|---|--|------------|---|--|--|---|--|--|--|--|--|
| Department | 0-1 | 2-4 | 5-7 | 8-10 | 11-13 | 14-16 | 17-19 | 20-22 | 23+ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commerce | 12 | 6 | 2 | 1 | 4 | 1 | 1 | 2 | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| English | 22 | 1 | 10 | 2 | 1 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health | 1 | | 2 | | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Languages | 3 | | 1 | | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mathematics | 27 | 1 | 9 | 10 | 9 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Performing Arts | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Physical Education | 1 | 14 | 5 | 1 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Science | 4 | 1 | 2 | 11 | 3 | 7 | 2 | 6 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Social Science | 2 | 3 | 4 | 6 | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Technology | 1 | 5 | 1 | 4 | 13 | 2 | 2 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Visual Art | 3 | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <div>35% of grades at Merit or Excellence level</div> | <div><div><div></div><div></div></div><div><div>2024 NCEA Credits</div><div>WHERE Attending: On 1st July</div><table><tr><th>Category</th><th>Count</th></tr><tr><td>Not Submitted</td><td>59</td></tr><tr><td>Not Attempted</td><td>34</td></tr><tr><td>At Risk</td><td>103</td></tr><tr><td>Not Achieved</td><td>1000</td></tr><tr><td>Achieved</td><td>2349</td></tr><tr><td>Merit</td><td>310</td></tr><tr><td>Excellence</td><td>88</td></tr></table></div><div><p>Count of Passed: 2747</p></div><div><p>SNAPSHOT REFLECTIONS: When this target was first proposed staff felt students would not be able to achieve it. They were pushed to think with a growth mindset and have high expectations. Therefore this goal was very much aspirational to help set the school climate of high expectations. Plenty of work to continue to do in this space. When drilling down further, Languages met the school target and PE was quite close behind (25%).</p></div></div> | Category | Count | Not Submitted | 59 | Not Attempted | 34 | At Risk | 103 | Not Achieved | 1000 | Achieved | 2349 | Merit | 310 | Excellence | 88 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | Count | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Not Submitted | 59 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Not Attempted | 34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| At Risk | 103 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Not Achieved | 1000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Achieved | 2349 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Merit | 310 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excellence | 88 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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SNAPSHOT REFLECTIONS: The data shows significant variation in NCEA credit completion across departments. Subjects like Science, Technology, and Health have high rates of "Achieved" credits (blue), indicating strong performance and engagement. In contrast, departments like English, Social Science, and Visual Art show large portions of "Not Attempted" (red) and "Not Submitted" (pink), raising concerns about student engagement, assessment completion, or curriculum accessibility.

Departments such as Mathematics and Languages also show moderate achievement but have noticeable proportions of "Withdrawn" and "Not Achieved", suggesting some students may be struggling with content or assessments.

The high number of "Not Attempted" or "Not Submitted" credits overall indicates a need for targeted strategies to lift completion, such as increased academic support, improved attendance, and tailored learning pathways. Addressing these areas can help lift achievement consistency across all departments.

To address the concerns highlighted in the NCEA Credits by Department data, especially the high levels of Not Attempted and Not Submitted assessments, here are some focused actions schools can take:

1. Boost Engagement and Attendance
 - Identify disengaged students early using attendance and assessment tracking tools.
 - Strengthen pastoral care to understand and support students facing barriers (e.g., mental health, home life, transport).
 - Incentivise attendance and regular assessment participation with rewards, praise, and recognition.
2. Improve Assessment Completion
 - Set regular checkpoints to monitor progress on assessments before deadlines.
 - Offer catch-up sessions or submission workshops for students falling behind.
 - Break down assessment tasks into manageable parts with scaffolded teacher support.
3. Strengthen Subject-Specific Support
 - Provide targeted tutorials or mentoring in departments with high "Not Achieved" or "Not Attempted" rates (e.g., English, Visual Art).
 - Use student voice to understand what's not working in subjects with low submission or high withdrawal rates.
4. Review Curriculum Relevance
 - Check course alignment with student interests, career goals, and future pathways.
 - Offer alternative standards or pathways for students who need more hands-on, applied learning options (e.g., vocational standards, Gateway, STAR).

Analysis of Variance Reporting - 2024

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| School Name: | RUAWAI COLLEGE | School Number: | 022 |
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| | 5. Collaborate with Whānau <ul style="list-style-type: none">Hold regular progress hui with students and their whānau to keep them informed and involved.Share simple, clear progress reports that highlight achievement gaps early. |
|--|---|

| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
|---|--|--|---|--|
| 85% of students gain UE Literacy at Level 2 or Level 3 | 60% of school leavers / Year 12s (who were enrolled in Term 4) gained UE Literacy* *This number does not include students in the ORS or students at the Health School | | | |
| | PL HOLs | 60% of Year 12 students enrolled in Term 4 achieved University Entrance (UE) Literacy. This figure reflects only mainstream students and excludes those in the Ongoing Resourcing Scheme (ORS) and the Health School. The result highlights progress in literacy achievement among senior students nearing the end of their schooling. | There could be several reasons why 85% of students did not gain UE Literacy. Common factors include: Attendance Issues: Irregular attendance can affect learning progress and assessment performance. Assessment Challenges: Students might struggle with internal or external assessments required to achieve UE Literacy. They could require more intimate support. Curriculum Engagement: Some students may not take subjects that contribute to UE Literacy or may disengage from literacy-focused learning. Support Needs: Students may require more targeted support or early intervention, particularly those at risk of underachievement. | Reviewing school-wide data and individual learning needs could help identify where support and strategies are most needed. Implementation of a Senior Literacy class. |

| Scaffolded Actions (Outcomes, outputs or measures of success) <i>Regulation 9(1)(b)</i> | Responsible <i>Regulation 9(1)(c)</i> | What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
|---|---|---|--|---|
| 85% Attendance Target | 56% average attendance at 80% or above Absent for between 5 and 9 days across a term | | | |
| | KE Deans | 56% of students had an average attendance rate of 80% or higher, meaning nearly half were frequently absent. Most were absent for 5 to 9 days in a term, impacting learning consistency and achievement. Improving attendance is critical for boosting engagement, progress, and overall academic | Contributing factors may include illness, disengagement, family responsibilities, or well-being issues, all of which impact consistent learning and achievement outcomes | Early Intervention: Monitor attendance closely and intervene early when patterns of absence emerge. Attendance Incentives: Use rewards and recognition to encourage and celebrate consistent attendance. Support Services: Address underlying causes like mental health, transport, or |

Analysis of Variance Reporting - 2024

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| | | outcomes. | | family needs with pastoral care and external agency partnerships. Student Voice: Involve students in shaping learning environments that are engaging, relevant, and inclusive. |
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Kumara Awards (Recognitions)

Kumara Awards are student recognitions for positive behavior and engagement. The data provides insights into patterns of student engagement, teacher recognition practices, and areas that may benefit from targeted support or intervention.

Interpretation and Recommendations

Celebrate High Engagement

The strong performance of our junior students was acknowledged in assemblies and in Learning Advisory classes. These students are engaging well with school culture and expectations and can serve as role models or leaders in school-wide initiatives. Our recommendation is to introduce a new recognition system in 2025 to capture both juniors and seniors.

Gender Disparities

The contrast between male and female recognitions is a potential aspect to explore. Strategies may include:

- Targeted engagement efforts for boys.
- Professional development on equitable recognition practices.
- Mentoring or leadership roles to increase visibility and participation.

Ongoing Monitoring

- Continue to monitor Kumara Award distribution regularly to ensure all students are being equitably acknowledged and supported

Review Staff Practices

- Ensure that recognition opportunities are equitably distributed across gender and year levels through PLD or teacher guidelines.

The Kumara Awards data for 2024 highlights a strong foundation of recognition in early secondary years, especially among female students. However, disparities across genders and gaps in Year 9 male data indicate areas for attention. Targeted strategies will help build a more inclusive and consistently affirming school culture.

Analysis of Variance Reporting - 2024

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Kumara Awards Comparison: 2023 vs 2024

Overview

This analysis compares the number of Total Recognitions (Total Count) and Total Points earned by students across 2023 and 2024. The data is broken down by year level and gender to identify trends in student engagement and recognition patterns over time.

| What happened? <i>Regulation 9(1)(d)</i> | Reasons for the variance - Why did it happen? | Evaluation - Where to next? |
|--|---|--|
| <p>Year 7</p> <ul style="list-style-type: none">2023: 218 recognitions, 420 points2024: 543 recognitions, 1,055 pointsChange: +325 recognitions, +635 points <p>Significant improvement in both recognition volume and quality. Year 7 saw the largest positive change, reflecting strong engagement and likely improved systems or focus in 2024</p> | <ul style="list-style-type: none">Kumara system works well in the junior schoolChocolate draw in assembly is always positiveTeachers concentrating on Juniors as part of transition | <p>Exciting Changes to the Kumara Awards System – 2025</p> <p>In 2025, we are transitioning the Kumara Awards to the SchoolBridge portal, offering a more accessible and transparent way for students and staff to track recognitions in real time. This digital move strengthens our commitment to celebrating the positive contributions students make across all aspects of school life.</p> <p>As part of this shift, all recognitions will now align with five new badge categories, reflecting the diverse ways students demonstrate excellence and embody our school values:</p> <ul style="list-style-type: none">Academic (Ako)Leadership (Hautūtanga)RC ManaCultural (Ahurea)Sport (Hākinakina) <p>Students can earn points in a wide range of ways—from academic achievements like NCEA endorsements or literacy milestones, to cultural participation, sports involvement, leadership roles, and everyday demonstrations of respect, responsibility, and resilience. Actions such as consistent attendance, mentoring peers, showing personal best, participating in events, or simply "getting caught doing good" are now all formally recognised.</p> <p>These points are tracked in SchoolBridge and serve two rewarding purposes:</p> <ol style="list-style-type: none">Students can spend their points in the <i>Ka Pai PB4L Rewards Store</i>, choosing items or experiences they value.Points contribute toward earning RC Badges:<ul style="list-style-type: none">Bronze (30 points)Silver (60 points)Gold (90 points) <p>Students can work their way through the tiers over their time at school,</p> |
| <p>Year 8</p> <ul style="list-style-type: none">2023: 487 recognitions, 954 points2024: 424 recognitions, 953 pointsChange: –63 recognitions, –1 point <p>Despite a slight decline in recognitions, total points were consistent, suggesting fewer but more meaningful awards, or potentially more targeted recognition practices.</p> | <ul style="list-style-type: none">Kumara system works well in the junior schoolChocolate draw in assembly is always positiveTeachers concentrating on Juniors as part of transition | |
| <p>Year 9</p> <ul style="list-style-type: none">2023: 227 recognitions, 390 points2024: 278 recognitions, 492 pointsChange: +51 recognitions, +102 points <p>A notable increase in both recognitions and points suggests improved engagement among Year 9 students in 2024, possibly due to focused interventions or better visibility of the Kumara system</p> | <ul style="list-style-type: none">Kumara system works well in the middle schoolChocolate draw in assembly is always positive | |

Analysis of Variance Reporting - 2024

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| <p>Year 10</p> <ul style="list-style-type: none">• 2023: 114 recognitions, 165 points• 2024: 205 recognitions, 349 points• Change: +91 recognitions, +184 points <p>Another area of strong growth, indicating success in extending the Kumara system’s reach into the senior years</p> | <p>The rise in Kumara Awards in the middle school between 2023 and 2024 may reflect a more consistent and deliberate use of the recognition system by staff, possibly supported by professional development, clearer expectations, or a renewed school-wide focus on celebrating positive behavior. Increased student engagement, especially in junior and middle year levels, may also have contributed to the higher number of awards issued.</p> | <p>with those achieving four Gold Badges receiving the prestigious RC Blue School Crest Badge—a mark of well-rounded excellence.</p> <p>This new structure makes student success more visible, values diverse contributions, and creates greater motivation and ownership. It's about more than rewards—it's about building a culture where every student sees their efforts recognised and celebrated in a meaningful, personal way.</p> <p>Supporting Success in Year 12 and 13</p> <p>This new structure is also designed to re-engage senior students, where recognition has historically declined. By linking points to meaningful outcomes—such as leadership, academic milestones, service, and career readiness—students in Year 12 and 13 will see their contributions valued beyond the classroom. The flexibility and relevance of the badge system give seniors a reason to stay involved, work toward long-term goals, and be acknowledged for their growth as leaders and role models in the school. This, in turn, supports better engagement, attendance, and achievement at the critical senior stages of their education.</p> |
| <p>Year 11</p> <ul style="list-style-type: none">• 2023: 23 recognitions, 30 points• 2024: 89 recognitions, 117 points• Change: +66 recognitions, +87 points <p>This is a significant improvement, although Year 11 recognitions remain relatively low overall. The upward trend is encouraging and suggests a growing impact among senior students.</p> | | |
| <p>Year 12</p> <ul style="list-style-type: none">• 2023: 55 recognitions, 67 points• 2024: 36 recognitions, 50 points• Change: -19 recognitions, -17 points <p>The Total Points awarded also fell by 17, suggesting that not only were there fewer recognitions, but those given may have been for less significant actions or earned fewer merits per instance.</p> | <p>The decline in Kumara Awards for Year 12 and the complete absence in Year 13 may reflect reduced engagement with the recognition system among senior students, who often prioritise assessments, external exams, or work-related responsibilities. Additionally, staff may place less emphasis on awarding Kumara points at senior levels, focusing more on academic outcomes. This could indicate a need to reframe recognitions in ways that resonate with older students, such as acknowledging leadership, mentoring, or pathway achievements.</p> | |
| <p>Year 13</p> <ul style="list-style-type: none">• 2023: 0 recognitions, 0 points• 2024: 0 recognitions, 0 points• Change: 0 recognitions, 0 points <p>However, there is no data for Year 13 in either year — meaning no recognitions were recorded or submitted for that level.</p> | | |



Ruawai College

Next review: Term 1 2027

Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Ruawai College acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi 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.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to

recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Engaging with mana whenua

Ruawai College is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See [School Community Engagement Policy](#).

Strategic planning

Strategic planning at Ruawai College underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

School programmes

Ruawai College aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Ruawai College works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See [Curriculum and Student Achievement Policy](#).

Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Ruawai College regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).


Related topics

- [Board Responsibilities](#)
- [School Community Engagement Policy](#)
- [School Planning and Reporting](#)
- [Māori Educational Achievement](#)
- [Inclusive School Culture](#)

Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: [The Education and Training Act 2020: Te Tiriti o Waitangi](#) 

Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauiti), Kaihautū of Riki Consultancy Ltd, who has supported the SchoolsDocs team through the process of reviewing and updating this policy, as well as providing expert advice on the content it contains.
He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

Release history: [Term 3 2024](#), [Term 4 2022](#), [Term 4 2020](#)

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|--------------------|-------------|
| Last review | Term 1 2024 |
| Topic type | Core |