RUAWAI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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Ruawai College

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Anthony Blundell	Aidyn Rasmussen
Full Name of Presiding Member	Full Name of Principal
Signed by: Anthony Blundell 24075EA02B01543D	Signed by: Aidyn Rasmussen 4A71AE41FF91DC33
Signature of Presiding Member	Signature of Principal
2 June 2026	2 June 2026
Date	Date

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Ruawai College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	4,261,998	3,587,441	3,888,850
Locally Raised Funds	3	146,799	139,760	116,685
Interest		63,453	50,000	76,877
Gain on Sale of Property, Plant and Equipment		-	-	3,000
Other Revenue		-	-	626
Total Revenue		4,472,250	3,777,201	4,086,038
Expense				
Locally Raised Funds	3	60,471	40,615	116,253
Learning Resources	4	2,803,007	2,530,148	2,383,391
Administration	5	488,568	378,808	550,222
Interest		3,390	996	1,744
Property	6	1,089,298	758,887	798,061
Other Expenses	7	66,961	67,275	64,515
Loss on Disposal of Property, Plant and Equipment		429	-	1,297
Total Expense		4,512,124	3,776,729	3,915,483
Net Surplus / (Deficit) for the year		(39,874)	472	170,555
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(39,874)	472	170,555

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

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Ruawai College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,744,209	1,561,326	1,538,257
Total comprehensive revenue and expense for the year		(39,874)	472	170,555
Contribution - Furniture and Equipment Grant		-	-	35,397
Equity at 31 December		1,704,335	1,561,798	1,744,209
Accumulated comprehensive revenue and expense		1,704,335	1,561,798	1,744,209
Equity at 31 December		1,704,335	1,561,798	1,744,209

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.

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Ruawai College
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	1,708,462	150,512	373,621
Accounts Receivable	9	236,628	175,606	239,863
GST Receivable		24,118	56,004	30,165
Prepayments		13,564	8,850	11,846
Inventories	10	31,169	40,236	30,115
Investments	11	557,769	998,824	1,150,380
Funds Receivable for Capital Works Projects	17	20,485	-	16,235
Funds owed for Alternative Education Cluster	18	1	(1)	-
		2,592,196	1,430,031	1,852,225
Current Liabilities				
Accounts Payable	13	337,889	270,889	338,113
Revenue Received in Advance	14	37,747	10,660	6,790
Provision for Cyclical Maintenance	15	-	61,054	33,680
Finance Lease Liability	16	12,635	14,445	13,362
Funds held for Capital Works Projects	17	604,360	-	37,998
Funds held on behalf of Ruawai TNG Cluster	19	23,631	42,282	13,729
		1,016,262	399,330	443,672
Working Capital Surplus/(Deficit)		1,575,934	1,030,701	1,408,553
Non-current Assets				
Property, Plant and Equipment	12	549,078	593,693	531,306
		549,078	593,693	531,306
Non-current Liabilities				
Provision for Cyclical Maintenance	15	394,518	52,453	166,797
Finance Lease Liability	16	26,159	10,143	28,853
		420,677	62,596	195,650
Net Assets		1,704,335	1,561,798	1,744,209
Equity		1,704,335	1,561,798	1,744,209

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

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Ruawai College
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,518,590	1,348,451	1,228,659
Locally Raised Funds		146,071	139,760	149,337
Goods and Services Tax (net)		6,047	-	25,839
Payments to Employees		(767,723)	(772,143)	(576,474)
Payments to Suppliers		(711,812)	(723,171)	(578,285)
Interest Paid		(3,390)	(996)	(1,744)
Interest Received		96,704	50,000	60,784
Net cash from/(to) Operating Activities		284,487	41,901	308,116
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,000
Purchase of Property Plant & Equipment (and Intangibles)		(103,189)	(124,200)	(95,834)
Purchase of Investments		(474,634)	-	(601,555)
Proceeds from Sale of Investments		1,067,244	-	450,000
Net cash from/(to) Investing Activities		489,421	(124,200)	(244,389)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	35,397
Finance Lease Payments		(11,663)	(12,200)	(11,679)
Funds Administered on Behalf of Other Parties		572,596	-	41,165
Net cash from/(to) Financing Activities		560,933	(12,200)	64,883
Net increase/(decrease) in cash and cash equivalents		1,334,841	(94,499)	128,610
Cash and cash equivalents at the beginning of the year	8	373,621	245,011	245,011
Cash and cash equivalents at the end of the year	8	1,708,462	150,512	373,621

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.

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Ruawai College
Notes to the Financial Statements
For the year ended 31 December 2025

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 2025 to 31 December 2025 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.

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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.

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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 are 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.

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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.

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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 10 to 18 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

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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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,339,428	1,232,602	1,075,695
Teachers' Salaries Grants	2,050,769	1,725,942	1,848,331
Use of Land and Buildings Grants	585,263	461,276	545,179
Ka Ora, Ka Ako - Healthy School Lunches Programme	114,410	-	233,894
Alternative Education	91,493	91,493	94,034
Transport Group	5,065	-	10,752
Other Government Grants	75,570	76,128	80,965
	4,261,998	3,587,441	3,888,850

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	23,692	22,000	2,533
Fees for Extra Curricular Activities	53,128	59,260	48,813
Trading	13,994	20,000	20,451
Fundraising and Community Grants	17,209	13,500	11,898
Other Revenue	38,776	25,000	32,990
	146,799	139,760	116,685
Expense			
Extra Curricular Activities Costs	16,083	8,650	5,209
Trading	22,927	20,000	23,618
Fundraising and Community Grant Costs	5,802	-	238
Other Locally Raised Funds Expenditure	15,659	11,965	87,188
	60,471	40,615	116,253
Surplus for the year Locally Raised Funds	86,328	99,145	432

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	214,860	239,745	143,302
Information and Communication Technology	25,160	25,800	21,486
Employee Benefits - Salaries	2,422,385	2,120,426	2,103,184
Staff Development	39,869	54,008	32,617
Depreciation	96,732	75,469	79,612
Other Learning Resources	4,001	14,700	3,190
	2,803,007	2,530,148	2,383,391

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	15,086	14,086	13,548
Board Fees and Expenses	13,756	12,770	10,674
Other Administration Expenses	55,490	72,230	52,906
Employee Benefits - Salaries	270,102	263,244	220,780
Insurance	2,110	400	2,342
Service Providers, Contractors and Consultancy	17,614	16,078	16,078
Ka Ora, Ka Ako - Healthy School Lunch Programme	114,410	-	233,894
	488,568	378,808	550,222

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	221,955	52,096	35,577
Heat, Light and Water	50,255	42,000	44,105
Repairs and Maintenance	74,429	60,500	45,138
Use of Land and Buildings	585,263	461,276	545,179
Employee Benefits - Salaries	126,735	114,415	106,616
Other Property Expenses	30,661	28,600	21,446
	1,089,298	758,887	798,061

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Loss on Uncollectable Accounts Receivable	801	-	-
Transport	66,160	67,275	64,515
	66,961	67,275	64,515

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8. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	1,708,462	150,512	373,621
Cash and cash equivalents for Statement of Cash Flows	1,708,462	150,512	373,621

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

Of the $1,708,462 Cash and Cash Equivalents $665,738 is subject to restrictions for the following reasons:

- $604,360 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings and includes retentions on the projects. See note 17.
- $37,747 of Revenue Received in Advance is held by the school, as disclosed in note 14.
- $23,631 is held by the School on behalf of the Ruawai TNG cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	4,186	20,882	1,685
Receivables from the Ministry of Education	30,573	-	13,300
Interest Receivable	4,705	21,863	37,956
Teacher Salaries Grant Receivable	197,164	132,861	186,922
	236,628	175,606	239,863
Receivables from Exchange Transactions	8,891	42,745	39,641
Receivables from Non-Exchange Transactions	227,737	132,861	200,222
	236,628	175,606	239,863

10. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Uniforms	31,169	40,236	30,115
	31,169	40,236	30,115

11. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	557,769	998,824	1,150,380
Total Investments	557,769	998,824	1,150,380

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12. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Land	23,800	-	-	-	-	**23,800**
Board-owned Buildings	133,255	-	-	-	(6,199)	**127,056**
Building Improvements	70,078	-	-	-	(2,771)	**67,307**
Furniture and Equipment	153,356	50,537	-	-	(24,875)	**179,018**
Information and Communication Technology	50,717	52,651	(429)	-	(33,629)	**69,310**
Motor Vehicles	57,580	-	-	-	(12,800)	**44,780**
Leased Assets	40,802	11,745	-	-	(15,934)	**36,613**
Library Resources	1,718	-	-	-	(524)	**1,194**
	531,306	114,933	(429)	-	(96,732)	**549,078**

The net carrying value of equipment held under a finance lease is $36,613 (2024: $40,802)

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.

	2025 Cost or Valuation $	**2025 Accumulated Depreciation $**	**2025 Net Book Value $**	**2024 Cost or Valuation $**	**2024 Accumulated Depreciation $**	**2024 Net Book Value $**
Land	23,800	-	**23,800**	23,800	-	**23,800**
Board-owned Buildings	247,971	(120,915)	**127,056**	247,971	(114,716)	**133,255**
Building Improvements	110,825	(43,518)	**67,307**	110,825	(40,747)	**70,078**
Furniture and Equipment	606,720	(427,702)	**179,018**	570,448	(417,092)	**153,356**
Information and Communication Technology	188,475	(119,165)	**69,310**	151,981	(101,264)	**50,717**
Motor Vehicles	113,297	(68,517)	**44,780**	113,297	(55,717)	**57,580**
Textbooks	4,734	(4,734)	**-**	8,811	(8,811)	**-**
Leased Assets	61,839	(25,226)	**36,613**	59,987	(19,185)	**40,802**
Library Resources	68,996	(67,802)	**1,194**	68,996	(67,278)	**1,718**
	1,426,657	(877,579)	**549,078**	1,356,116	(824,810)	**531,306**

13. Accounts Payable

	2025 Actual $	**2025 Budget (Unaudited) $**	**2024 Actual $**
Creditors	99,087	123,480	123,514
Accruals	15,086	7,095	13,548
Employee Entitlements - Salaries	197,164	132,861	186,922
Employee Entitlements - Leave Accrual	26,552	7,453	14,129
	337,889	270,889	338,113
Payables for Exchange Transactions	337,889	270,889	338,113
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	337,889	270,889	338,113

The carrying value of payables approximates their fair value.

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14. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	5,356	-
Gateway	28,575	-	-
Other Revenue In Advance	9,172	5,304	6,790
	37,747	10,660	6,790

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	200,477	61,411	164,900
Increase/(decrease) to the Provision During the Year	194,041	52,096	35,577
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	394,518	113,507	200,477
Cyclical Maintenance - Current	-	61,054	33,680
Cyclical Maintenance - Non current	394,518	52,453	166,797
	394,518	113,507	200,477

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the School's 10 Year Property plan / painting quotes. Work planned to be completed in 2025 has been deferred to 2027 to align with the school's painting plan.

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:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	15,142	14,445	16,087
Later than One Year	28,858	10,143	32,489
Future Finance Charges	(5,206)	-	(6,361)
	38,794	24,588	42,215
Represented by			
Finance lease liability - Current	12,635	14,445	13,362
Finance lease liability - Non current	26,159	10,143	28,853
	38,794	24,588	42,215

BDO Northland ASSURANCE BDO

17. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
LSM Fencing	246068	31,321	-	(27,644)	-	3,677
DQLS Upgrades incl Light	216346	5,842	-	-	-	5,842
Asbestos Removal	248268	835	-	-	-	835
Drainage Investigation	250986	(11,716)	133,543	(136,330)	-	(14,503)
Roofing, Internal Refurb	250981	(3,609)	307,800	(70,218)	-	233,973
Walls Floors, window joinery replacement	250982	(910)	226,317	(45,104)	-	180,303
Wall covering & ceiling replacement	250985	-	59,915	(65,897)	-	(5,982)
Heating & Electrical replacement	250987	-	183,263	(3,533)	-	179,730
Totals		21,763	910,838	(348,726)	-	583,875

Represented by:

Funds Held on Behalf of the Ministry of Education	604,360
Funds Receivable from the Ministry of Education	(20,485)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	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)

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18. Funds owed for Alternative Education Cluster

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

	2025 Actual $	2025 Budget $	2024 Actual $
Funds Held at Beginning of the Year	-	-	-
Funds Received from MOE	304,976	-	304,976
Funds Received from Cluster Members			
Total funds received	304,976	-	304,976
Funds Spent on Behalf of the Cluster	30,496	1	22,874
Funds remaining	274,480	(1)	282,102
Distribution of Funds			
Ruawai College	91,493	-	94,034
Dargaville High School	91,493	-	94,034
Otamatea High School	91,493	-	94,034
Funds Held at Year End	1	(1)	-

19. Funds held on behalf of Ruawai TNG 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.

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held at Beginning of the Year	13,730	42,282	42,281
Funds Received from Other Sources	702		3,497
Funds Received from MOE	576,894	-	554,107
Total funds received	591,326	42,282	599,885
Funds Spent on Behalf of the Cluster	567,695	-	586,156
Funds remaining	23,631	42,282	13,729
Distribution of Funds			
Matakohe School	6,364	-	4,833
Ruawai College	8,360	-	3,296
Ruawai Primary	6,878	-	4,067
Tinopai School	2,029	-	1,534
Funds Held at Year End	23,631	42,282	13,729

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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.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	6,000	3,130
Leadership Team		
Remuneration	503,730	532,261
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	509,730	535,391

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

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	1.00
110 - 120	3.00	4.00
120 - 130	1.00	2.00
130 - 140	0.00	1.00
140 - 150	1.00	0.00
	7.00	8.00

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

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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:

	2025 Actual	2024 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 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 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 2026.

24. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $773,279 (2024: $518,213) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
LSM Fencing	48,818
Drainage Investigation	45,454
Roofing, Internal Refurb	272,790
Walls Floors, window joinery replacement	205,449
Wall covering & ceiling replacement	675
Heating & Electrical replacement	200,093
Total	**773,279**

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 2025 (Operating commitments at 31 December 2024: nil).

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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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	1,708,462	150,512	373,621
Receivables	236,628	175,606	239,863
Investments - Term Deposits	557,769	998,824	1,150,380
Total financial assets measured at amortised cost	2,502,859	1,324,942	1,763,864

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	337,889	270,889	338,113
Finance Leases	38,794	24,588	42,215
Total financial liabilities measured at amortised cost	376,683	295,477	380,328

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.

BDO Northland ASSURANCE BDO

Tel: +64 9 430 0471
northland@bdo.co.nz
www.bdo.co.nz

BDO NORTHLAND
Level 3, BDO Business Centre
15 Porowini Avenue
P O Box 448
Whangarei 0140
NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF RUAWAI COLLEGE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Ruawai College (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; 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.

Our audit was completed on 2 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, a list of Board Members and Statement of KiwiSport funding.

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

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

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

Adelle Wilson

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

Ruawai College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Anthony Blundell	Presiding Member	Elected	Sep 2028
Aidyn Rasmussen	Principal	ex Officio	
Angela Robertson	Parent Representative	Co-opted	Sep 2025
Jo Forsyth	Parent Representative	Elected	Sep 2028
Luke Oud	Parent Representative	Elected	Sep 2028
Tahiroa Bishop	Parent Representative	Elected	Sep 2028
Jenny Dallison	Staff Representative	Elected	Sep 2028
Zach Sterling	Student Representative	Elected	Sep 2028

Ruawai College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $3,945 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 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.

Statement of Variance Reporting - 2025

School Name:	RUAWAI COLLEGE	School Number:	022

Ruawai College
Statement of Variance 2025

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 tauira (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 tauira 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	How we measure our success
• 14 credits or more for every student in every senior course • Improvement of 10% on 2024, for overall Merit or Excellence credits • Senior Literacy and Numeracy Target: 85% of students gain UE Literacy at Level 2 or Level 3 • Junior Literacy and Numeracy Target: Improvement of 10% on 2024 of Year 8 students are at or above the expected curriculum level for their age in reading, writing and maths • Attendance Target for 'Regular Attendance': 10% improvement on 2024 of students attending more than 91% of the time	• Academic achievement • Engagement: Stand down and suspensions • Recognitions such as Badges and Awards

Statement of Variance Reporting - 2025

School Name:	RUAWAI COLLEGE	School Number:	022

Achievement for Students' Pathways					
Annual Goal and Target in this area: Pathways available support students' academic aspirations. Our curriculum and pedagogy assist students to flourish.					
Big Actions *Regulation 9(1)(b)*	***School Improvement Framework (SIF)***	**Scaffolded Actions (Outcomes, outputs or measures of success)** *Regulation 9(1)(b)*	**Responsible** *Regulation 9(1)(c)* *Highlighted is the assigned person to comment on the Plan on a Page*	**How will you measure success? And as the year continues, completion dates and comments** *Regulation 9(1)(d)*	**Where to next?**
Professional Practice and Effective Teaching practice	Teaching and Learning	• 1.1 Develop an Effective Teacher Profile ○ What does learning look like at RC ■ Graduate Profile ■ Teacher Profile	WA	• Produce an agreed profile of learning at RC that values our Vision, Mission and Values 🔜	Will implement Effective Learning Relationships profile in 2026
	Professional Capability and Collective Efficacy	• 1.2 Embed the Staff Guide to Best Practice	RA	• The Staff Guide to Best Practice is increasingly embedded across the school, with improved consistency evident in teaching practice and professional expectations. This is reflected across key areas of school life. ✅	Continue a BAU approach to this
	Teaching and Learning	• 1.3 Relationships for Learning Pedagogy ○ Teaching to the North East - Relationship First	WA RA ALL STAFF	• Staff participation in professional learning has strengthened capability in relationship-based practice, contributing to improved consistency across classrooms. ✅ • Instructional coaching has supported the development of effective teaching practice and reflective practice across staff. ✅ • Reduced use of the reflection room indicates improved classroom management and earlier intervention. ✅ • A decline in stand-downs reflects a shift toward more proactive and restorative approaches to behaviour. ✅	Building teacher capacity using a modified version of the ERO School Observation Template
	Curriculum	• 1.4 Structured Literacy / Structured Numeracy - WA/DL (NUM) and MC/AC (LIT)	WA DL	• Structured Literacy and Numeracy approaches have been implemented consistently, contributing to improved student achievement and greater coherence in teaching practice across learning areas. ✅	Continue to embed shared strategies coming out of core group meetings. Increased focus on developing external resilience.
	Inclusion and Well-being	• 1.5 'A Device for Every Student' Initiative	RA PC	• The system is up and running, and students have access to devices ✅	Has become an SLT portfolio.
	Inclusion and Well-being	• 1.6 Work to reduce the use of the Reflection Room space	RA	• Use of the reflection room has reduced, indicating improved classroom practices and a shift toward early intervention and restorative responses. ✅	The buddy room system is up and running will continue as BAU.

Statement of Variance Reporting - 2025

School Name:	RUAWAI COLLEGE	School Number:	022

Enhance Student Support Structures to Remove Barriers to Success	Te Tiriti o Waitangi	• 1.7 Māori success as Māori being visible within RC	MCR	• Cultural initiatives, including marae-based experiences and participation in regional events, have strengthened student engagement and visibility of Māori success as Māori within the school. ✅	Events continue as BAU. The next step is to see how we can increase students within the senior classes.
	Inclusion and Wellbeing	• 1.8 Review the Learning Support Department, including external agencies, to ensure the school is supporting the Department to be the best it can be	WA	• Resources are justified or rationalised in whatever way the findings require ✅ • Teacher Aide support is spread to as many who need it as possible ✅	TA training with Best Practice modules, consolidation of support and tools.
	Inclusion and Well-being	• 1.9 Set up a Learning Support Committee / Group to support Te Manawa Tahi Hui. This would be Dean, LSC, Counsellor, Pastoral Care Administrator and WA	WA	• A coordinated learning support structure is now embedded, improving communication, consistency, and responsiveness to student needs. ✅ • Increased cohesion across support services is strengthening the school's ability to respond effectively to learner wellbeing and learning needs. ✅	2026 - Continue to strengthen coordinated support structures through regular, structured collaboration.
Develop and Sustain Diverse Academic and Vocational Pathways	Curriculum	• 1.11 Track and focus on UE to make this a clear pathway - WA	WA	• Staff understanding of University Entrance requirements is developing, supporting clearer academic guidance and pathway planning for students. 🔜	Staff member has been deployed to focus on UE
	Curriculum	• 1.10/1.12 Support alternative pathways and Academies to flourish, investigate Tourism and Trades / Plumbing / Continue with academies (building)	WA	• Actions provided in the 'scaffolded actions' column are achieved mainly, and if not, progress otherwise is noted, reflected on, and incorporated into appropriate next steps. 🔜	Continue work to establish additional opportunities through formalised structures and partnership agreements.
Strengthen Student Progress Tracking and Parent Communication	Evaluation and Inquiry	• 1.13a Overall school approach to data collection, tracking and mapping	RA	• A school-wide data tracking strategy has been implemented, improving visibility of learner progress and enabling earlier, more targeted intervention. ✅	Continue to work on actions within the data strategy
	Evaluation and Inquiry	• 1.13b Establish Core Group Tracking and Testing	FB	• A process and plan are established to begin core group testing in Term 3 of Years 7-10 ✅	Core Group Tracking and Testing continue as BAU
	Evaluation and Inquiry	• 1.14 Reporting home contains curriculum descriptors so parents know what their students are doing well in and need improvement on	TOS	• Reporting home has more information about the curriculum location of students' achievement. ✅	Has become BAU now

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					
Big Actions *Regulation 9(1)(b)*	***School Improvement Framework*** *(SIF)*	**Scaffolded Actions (Outcomes, outputs, or measures of success)** *Regulation 9(1)(b)*	**Responsible** *Regulation 9(1)(c)* *Highlighted is the assigned person to comment on the Plan on a Page*	**How will you measure success? And as the year continues, completion dates and comments** *Regulation 9(1)(d)*	**Where to next?**
Wider use of recognitions to drive positive behaviour	Inclusion and Well-being	• 2.1 - Wider use of recognitions to drive positive behaviour ○ RA & TOS ○ Recognition Steering Group	• RA • TOS • BP	• Use of the reflection room is reduced ✅ • Stand-down numbers decline ✅	Increased use of recognition is contributing to positive behaviour shifts and helping students develop a clearer understanding of expected behaviours. Continue to build on this approach.
Develop our PB4L Adjacent approach - SLT.	Inclusion and Well-being	• 2.2 - Develop our PB4L Adjacent approach - SLT ○ PB4L adjacent school Flow Chart - MCR	• RA • SLT • FT • ALL STAFF	• The PB4L adjacent school Flow Chart is created in time for the 2026 year ✅	PB4L flow chart will form part of our pastoral / PB4L approach in 2026
	Inclusion and Wellbeing	• 2.2 - Develop our PB4L Adjacent approach - SLT ○ PB4L adjacent school Triangle - WA	• WA • SLT • FT • ALL STAFF	• The PB4L adjacent school Triangle is created in time for the 2026 year ✅	The triangle continues to be refined alongside the integration of universal design and inclusive learning, with alignment to the evolving Diverse Learning Space
School life that is positive and interesting PB4L	Inclusion and Well-being	• 2.4 - Student Leadership	• WA • TOS • PC • BP	• Student leadership is strengthened through aspects of school life such as the Ball, RC Badges, etc. ✅	Clear structure of student leadership within the school
	Inclusion and Well-being	• 2.5 - Co-Curricular Activities	• LG • TOS • BP	• Activities take place, and there is a low rate of disciplinary incidents associated with them ⚠️	Further evaluation is required to strengthen participation, engagement, and alignment with student outcomes in 2026.
	Inclusion and Wellbeing	• 2.6 - Transition of students into Year 7 and Year 9, as well as students who are new to the school	• WA	• Transition support begins from Term 3 for the following school year ✅ • Fewer start-of-year enrollments 🔜	Further strengthening of transition structures will support continuity of learning and improve student entry experiences across year levels.
	Stewardship and Governance	• 2.7 - Explore the possibility of an Entrance Scholarship to reduce hardship for whanau transitioning to RC (Year 7 and Year 9 only - from a feeder school).	• BP • RA • SLT	• Explore what would be needed for this. Put into action for 2026 if we see it helping whanau. ✅	Still on offer for 2026
	Inclusion and Well-being	• 2.8 - Pro-Empathy Programme: Wellbeing@Schools good place to start ○ Students are upskilled on how to deal with and manage conflict	• RA took from MCR • Guidance	• The programme is sourced, and an MOU is signed🔜	A structured wellbeing programme is being implemented to strengthen student capability in managing relationships and wellbeing, supported by improved data insights.

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A connected school					
Annual Goal and Target in this area: Ruawai College is connected to our community and beyond					
Big Actions *Regulation 9(1)(b)*	***School Improvement Framework*** *(SIF)*	**Scaffolded Actions (Outcomes, outputs or measures of success)** *Regulation 9(1)(b)*	**Responsible** *Regulation 9(1)(c)* *Highlighted is the assigned person to comment on the Plan on a Page*	**How will you measure success? And as the year continues, completion dates and comments** *Regulation 9(1)(d)*	**Where to next?**
A framework to support overall attendance	Inclusion and Well-being	• 3.1 - RTNG supports students in getting to school	• BP • FB	• RTNG Minutes will support this ⚠️	Ongoing adjustments are required to ensure transport systems effectively support student attendance and access to school.
	Partnerships	• 3.2 - Recognising the successes of our past students - Alumni	• TOS	• Success stories are shared in newsletters ✅	The alumni social media post is online, keep going with this
School life that is positive and interesting	Partnerships	• 3.3 - Restarting the establishment of the RC International Student Programme	• RA	• The Pastoral Care Code of Conduct is signed 🔜	Progress is being made toward establishing the international student programme, with key compliance and implementation steps underway.
	Stewardship and Governance	• 3.4 - Look at the Uniform review (2024) and suppliers (current jacket is now at the end of the line according to suppliers, as is the skirt). Student voice is for the option of a longer school skirt.	• BP • RA • TOS	• A new jacket is sourced ✅ • Track pants (RC branded) were an outcome of the 2024 survey - look into this.⚠️ • Blazers for more than just student leaders? This came out of the survey. 🔜	Still an ongoing process as we listen to student voice
	Partnerships	• 3.5 - Students (Student Leaders) are more visible in feeder schools	• TOS, PC	• Student leadership is evident in the culture of the school and within the community. ✅	Positive feedback from the community. Moving to a two year programme.
	Partnerships	• 3.6 - Attending all NW Kahui Ako events and working with other service providers (and where possible, be community leaders for this) to help build a cohesive education experience in the Kaipara	• RA	• RC is involved in NWKA events✅	Wrapped up and finished.

The school of choice					
Annual Goal and Target in this area: Ruawai College is known as, and feels like, the best school to attend in our community					
Big Actions *Regulation 9(1)(b)*	***School Improvement Framework*** *(SIF)*	**Scaffolded Actions (Outcomes, outputs or measures of success)** *Regulation 9(1)(b)*	**Responsible** *Regulation 9(1)(c)*	**How will you measure success? And as the year continues, completion dates and comments** *Regulation 9(1)(d)*	**Where to next?**
School life that is engaging	Partnerships	• 4.1 - Website and Social Media to better connect to the community and whanau. This will be done via social media, website, and newspaper articles	• RA • TOS • SLT • ADMIN	• The website is completed🔜 • Articles in the forming community of happenings at RC are printed ✅🔜 • Social Media is used to connect with the	Progress is being made in strengthening communication platforms, with a clear direction established for improved community engagement.

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				community ✅	
	Leadership / Conditions for Success	• 4.2 - Review our school call to action, vision, mission and values - RA	• RA • TOS • SLT • ALL STAFF	• RC School call to action ✅, vision ✅, mission ✅ • values reflect who we are at the moment ✅	Up to the review of the school logo / crest for 2026
Effective teaching practice	Professional Capability and Collective Efficacy	• 4.3 - Supporting our staff through the Pathway to Teaching to support high-quality teaching to continue	• FB • TOS • SCT • ALL STAFF	• Teacher Aide Practicums occur at RC✅ • School supports staff to complete PD within the confines of the Pathway to Teaching. ✅	Continue to support the Pathway to Teaching as a staffing strategy

Buildings and grounds					
Annual Goal and Target in this area: Ruawai College has a positive physical environment to operate in day-to-day					
Big Actions *Regulation 9(1)(b)*	***School Improvement Framework* *(SIF)***	**Scaffolded Actions (Outcomes, outputs or measures of success) *Regulation 9(1)(b)***	**Responsible** ***Regulation 9(1)(c)*** *Highlighted is the assigned person to comment on the Plan on a Page*	**How will you measure success? And as the year continues, completion dates and comments *Regulation 9(1)(d)***	**Where are we at? Plan on page colour and comments**
Who we are	Stewardship and Governance	• 5.1 Recreation areas in the school are reviewed, and actions are undertaken where specified	• RA, BP & TOS	• Astroturf investigated and given the go-ahead (where the asphalt is) ✅🔜 • The playground working group is set up to look for funding/grants ✅🔜	Development of recreation spaces is progressing, with plans to enhance student engagement through improved physical environments.
	Stewardship and Governance	• 5.2 Reinforce our collective culture at RC by getting the old school photos (heritage project) put back up in the hall, foyer and/or corridors	• RA, BP & TOS	• Photos are located✅🔜	Photos are being sorted and frames will be sourced

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SUMMATIVE (EOY) Year 7 - 10 Data for Reading, Writing, Maths

SUMMATIVE 2025 YEAR 7 DATA

	Reading		Writing		Maths		
	No.	%	No.	%	No.	%	
All students	16	89%	17	94%	17	94%	All students
Non-Māori	8	89%	9	89%	8	89%	Non-Māori
Māori	9	89%	9	100%	9	100%	Māori
Girls	7	100%	7	100%	7	100%	Girls
Boys	9	82%	9	82%	10	91%	Boys

SUMMATIVE 2025 YEAR 8 DATA - 32 Students in total

	Reading		Writing		Maths		
	No.	%	No.	%	No.	%	
All students	21	66%	16	50%	24	75%	All students
Non-Māori	12	71%	17	59%	13	77%	Non-Māori
Māori	9	64%	14	43%	10	71%	Māori
Girls	10	67%	7	47%	10	67%	Girls
Boys	11	69%	9	56%	13	81%	Boys

SUMMATIVE 2025 YEAR 9 DATA - 28 Students in total

	Reading		Writing		Maths		
	No.	%	No.	%	No.	%	
All students	14	50%	19	65%	25	86%	All students
Non-Māori	6	55%	7	58%	10	83%	Non-Māori
Māori	8	47%	12	71%	15	88%	Māori
Girls	13	68%	18	94%	16	84%	Girls
Boys	1	11%	1	10%	9	90%	Boys

SUMMATIVE 2025 YEAR 10 DATA - 30 Students in total

	Reading		Writing		Maths		
	No.	%	No.	%	No.	%	
All students	22	73%	27	90%	28	93%	All students
Non-Māori	11	79%	13	93%	13	93%	Non-Māori
Māori	11	69%	14	88%	15	94%	Māori
Girls	8	89%	9	100%	8	89%	Girls
Boys	14	67%	18	86%	20	95%	Boys

Overall, the 2025 summative data presents a positive and improving picture of student achievement across the school, with particularly strong performance evident in Mathematics and Writing in the senior years, and high levels of achievement in Year 7.

Key Strengths

- Strong foundation in Year 7
  Achievement levels are very high across all three curriculum areas, with over 89% of students achieving at or above expected levels in Reading, Writing, and Mathematics. This reflects effective transition practices and strong early secondary teaching programmes.
- Sustained strength in Mathematics
  Mathematics is a consistent area of success across all year levels, peaking at:
  - 94% in Year 7
  - 75% in Year 8
  - 86% in Year 9
  - 93% in Year 10
    This indicates a well-established and coherent mathematics programme across the school.
- Strong senior achievement (Year 10)
  By Year 10, achievement is high across all areas, particularly:
  - Writing (90%)
  - Mathematics (93%)
    This suggests that students are well prepared for the transition into senior qualifications.
- Equity trends
  In several areas, Māori students are achieving at comparable or higher levels than their peers, particularly in:
  - Year 7 (100% in Writing and Mathematics)
  - Year 9 Mathematics (88%)
  - Year 10 Mathematics (94%)
    This reflects ongoing progress toward equitable outcomes.

Areas for Ongoing Focus

- Year 8 achievement dip
  Achievement in Year 8 shows a noticeable drop, particularly in:
  - Writing (50%)
  - Reading (66%)
    This cohort represents a key area for targeted acceleration and strengthened engagement strategies.
- Literacy variability in middle years
  While Mathematics remains strong, Reading and Writing show more variability in Years 8 and 9, indicating the need for continued focus on literacy development across the curriculum.
- Gender disparity in Year 9
  There is a significant difference between boys' and girls' achievement in Year 9 literacy:
  - Girls show high levels of achievement (e.g. 94% in Writing)
  - Boys' achievement is significantly lower in Reading and Writing
    This will remain a priority area for targeted teaching approaches and engagement strategies.

Summary

The data indicates that the school is effectively supporting student achievement overall, with clear strengths in Mathematics and strong outcomes by Year 10.

The next phase of improvement will focus on:

- strengthening literacy outcomes in the middle years
- addressing cohort-specific dips (particularly Year 8)
- continuing to build equitable and inclusive success for all learners

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Statement of Variance Summary

Achievement data for 2025 shows clear improvement across both junior and senior cohorts, with increasingly consistent outcomes and strengthened equity for Māori learners. These improvements align with deliberate changes to curriculum structure, strengthened literacy and numeracy focus, and more consistent monitoring of learner progress.

While variability remains due to small cohort sizes, the overall pattern shows improved learner progression, stronger senior achievement, and increasing alignment between junior learning and NCEA success.

Junior Achievement (Years 7–10)

Achievement across the junior school has improved significantly between 2024 and 2025, particularly in Writing and Numeracy.

- Year 7 achievement remains strong, with high levels of students achieving at expected curriculum levels across Reading, Writing, and Numeracy
- Year 8 results show substantial improvement from 2024, particularly in Reading and Numeracy
- Year 9 achievement is now more consistent, with stronger outcomes in Writing and Numeracy
- Year 10 shows strong overall performance, with high levels of achievement across all core areas

These improvements are closely linked to:

- curriculum redesign following consultation in 2024
- more consistent assessment and data collection practices
- increased focus on literacy and numeracy across all learning areas

Longitudinal data indicates that while some variability still occurs in the early junior years, students are now demonstrating stronger acceleration by Year 10. Mathematics shows the most consistent growth, while Reading remains the key area requiring sustained focus.Māori learners are achieving at comparable levels to the overall cohort across most areas, and in some cases outperforming, particularly in Writing and Numeracy. This reflects the impact of targeted support, improved tracking, and culturally responsive teaching practices.

Senior Achievement (NCEA Levels 1–3)

Provisional 2025 data shows strengthening outcomes across senior levels, particularly at Level 2.

- NCEA Level 1 achievement sits at approximately 70% and remains the most significant transition pressure point
- NCEA Level 2 achievement has improved to approximately 80%, indicating stronger progression and credit accumulation
- NCEA Level 3 achievement shows variability but remains supported by strong completion pathways
- Māori learners show strong outcomes at Level 2 and Level 3, reflecting improved pathway support and increasing alignment between junior achievement and senior success.

The continued pressure at Level 1 reflects:

- variability in literacy and numeracy readiness on entry to NCEA
- the transition from curriculum-based learning to assessment-driven programmes

The stronger outcomes at Level 2 and Level 3 indicate that:

- tracking and monitoring systems are becoming more effective over time
- targeted support and intervention are improving learner retention and success

University Entrance

University Entrance attainment has shown steady improvement over recent years and is now above 50%. While outcomes remain variable, the overall trend indicates strengthening academic pathways for students pursuing tertiary study.

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This reflects:

- improved academic mentoring
- clearer subject pathway guidance
- stronger alignment between senior courses and tertiary pathways

Equity and Māori Learner Achievement

Māori learner achievement shows clear and sustained improvement across the school. The data indicates that equity-focused strategies are contributing to both improved outcomes and increased consistency for Māori learners.

- Strong gains are evident across Years 7–10, particularly in Writing and Numeracy
- Māori learners are increasingly achieving at levels comparable to the overall cohort
- Senior outcomes, particularly at Level 3, indicate strong retention and completion pathways

These improvements reflect:

- a deliberate focus on equity through tracking and monitoring
- the embedding of culturally responsive practices
- improved engagement and participation across learning programmes

Key Strengths

- Accelerated Progress Across the Junior School
    - Students are demonstrating stronger rates of progress over time, particularly from Year 8 through to Year 10. This indicates that targeted interventions and improved teaching consistency are having a sustained impact.
- Strengthening Senior Outcomes
    - Improved achievement at Level 2 and stable Level 3 outcomes indicate that systems supporting senior learners are becoming more effective, particularly in tracking progress and supporting completion.
- Improved System Coherence
    - Curriculum redesign and improved data systems have resulted in:
        - greater consistency in teaching and assessment
        - improved visibility of learner progress
        - more timely and targeted intervention
- Positive Equity Trends
    - Māori learners are increasingly achieving at similar or higher levels than the overall cohort, demonstrating the impact of equity-focused strategies.