

REWA REWA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2979

Principal: Jan Otene

School Address: Padnell Crescent, Newlands Wellington

School Postal Address: Padnell Crescent, Newlands Wellington

School Phone: 04-939-0186

School Email: office@rewarewa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/Expires
Naomi Godfrey	Presiding Member	Elected	Jun-25
Jan Otene	Principal	Appointed	
David Nowak	Parent Rep	Elected	Jun-25
Tanya Radford	Parent Rep	Elected	Jun-25
Jared Simons	Parent Rep	Elected	Jun-25
Miranda Zander	Parent Rep	Elected	Jun-25
Delwyn Spargo	Minutes/Secretary	Appointed	
Ian Svela	Staff Rep	Appointed	Jun-25

Accountant / Service Provider: Flightys Limited

REWA REWA SCHOOL

Annual Return - For the year ending 31 December 2022

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Rewa Rewa School

Statement of Responsibility

For the year ended 31 December 2022

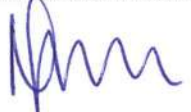
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board Chairperson and the principal.

Naomi Godfrey
Full Name of Presiding Member


Signature of Presiding Member

31/05/2023
Date:

Tan Otene
Full Name of Principal


Signature of Principal

31/05/2023
Date:

Rewa Rewa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,551,376	298,550	1,343,266
Locally Raised Funds	3	131,715	25,171	162,853
Interest Earned		8,509	3,567	3,416
		<hr/>	<hr/>	<hr/>
		1,691,601	327,288	1,509,535
Expenses				
Locally Raised Funds	3	17,895	11,247	52,156
Learning Resources	4	919,543	157,438	906,696
Administration	5	87,343	71,926	69,713
Finance Costs		1,147	-	488
Property	6	594,978	92,417	304,628
Other Expenses	7	3,245	3,173	3,073
Loss on Disposal of Property, Plant and Equipment		2,400	-	3,052
		<hr/>	<hr/>	<hr/>
		1,626,550	336,201	1,339,807
Net Surplus / (Deficit)		65,050	(8,913)	169,728
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		65,050	(8,913)	169,728

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

Rewa Rewa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Actual 2022 \$	Budget (Unaudited) 2022 \$	Actual 2021 \$
Balance at 1 January	956,395	956,395	786,667
Total comprehensive revenue and expense for the year	65,050	(8,913)	169,728
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	1,021,446	947,482	956,395
Accumulated comprehensive revenue and expenses	1,005,336	931,372	940,285
Contributed funds	16,110	16,110	16,110
Equity at 31 December	1,021,446	947,482	956,395

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.

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	489,398	390,176	497,682
Accounts Receivable	9	90,963	287,690	108,212
GST Receivable		12,718	11,827	12,237
Prepayments		-	-	-
Investments	10	125,898	125,650	125,650
Funds Recievable for Capital Works Projects	16	5,933	-	-
		724,910	815,344	743,781
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	151,646	86,862	75,756
Revenue Received in Advance	13	825	-	27,179
Provision for Cyclical Maintenance	14	12,000	6,000	-
Finance Lease Liability - Current Portion	15	3,146	-	3,176
Funds Held for Capital Works Projects	16	88,075	181,289	184,106
		255,692	274,151	290,215
Working Capital Surplus/(Deficit)		469,218	541,193	453,566
Non-current Assets				
Investments (more than 12 months)	10	60,000	-	-
Property, Plant and Equipment	11	545,690	461,003	485,744
Work in Progress	11	-	-	78,231
		605,690	461,003	563,975
Non-current Liabilities				
Provision for Cyclical Maintenance	14	47,684	54,715	52,715
Finance Lease Liability	15	5,779	-	8,430
		53,464	54,715	61,144
Net Assets		1,021,445	947,482	956,394
Equity		1,021,445	947,482	956,394

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

Rewa Rewa School

Cash Flow Statement

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		346,968	179,583	338,311
Locally Raised Funds		102,116	22,063	181,728
Goods and Services Tax (net)		(480)	(18,847)	7,581
Payments to Employees		(155,209)	(239,718)	(138,721)
Payments to Suppliers		(143,222)	(98,251)	(159,389)
Interest Received		4,649	39,235	3,887
Net cash from / (to) the Operating Activities		154,822	(115,935)	385,111
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(46,401)	(13,729)	(98,856)
Purchase of Investments		(60,248)	(1,120)	(125,650)
Proceeds from Sale of Investments		-	-	125,273
Net cash from / (to) the Investing Activities		(106,649)	(14,849)	(99,233)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	23,275	-
Funds Administered on Behalf of Third Parties		(56,456)	-	151,713
Net cash from Financing Activities		(56,456)	23,275	151,713
Net increase/(decrease) in cash and cash equivalents		(8,284)	(107,509)	285,878
Cash and cash equivalents at the beginning of the year	8	497,682	497,686	211,803
Cash and cash equivalents at the end of the year	8	489,398	390,177	497,686

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

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

Rewa Rewa School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2022

a) Reporting Entity

Rewa Rewa School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) 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 publically accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 6.

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 11.

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.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants Schools

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) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) 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 three months 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 credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Investments

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

i) 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 including library resources 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.

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.50%

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written

down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from Holiday programme, and After School Care fees where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned. The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) Funds 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 Revenue and Expense.

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

o) 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.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	346,968	298,550	309,355
Teachers' salaries grants	708,642	-	779,589
Use of Land and Buildings grants	495,767	-	225,365
Other government grants	-	-	28,957
	<u>1,551,376</u>	<u>298,550</u>	<u>1,343,266</u>

3. Locally Raised Funds

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

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
<i>Revenue</i>			
Donations	12,342	10,575	12,165
Fundraising	30,472	-	83,992
Activities Revenue	5,820	11,596	53,142
Other Revenue	65,217	-	4,413
Trading Revenue	17,864	3,000	9,141
	<u>131,715</u>	<u>25,171</u>	<u>162,853</u>
<i>Expenses</i>			
Activities Expenses	7,572	6,120	43,183
Trading Expenses	8,508	5,127	6,998
Fundraising (costs of raising funds)	1,815	-	1,975
	<u>17,895</u>	<u>11,247</u>	<u>52,156</u>
<i>Surplus for the year Locally raised funds</i>	<u>113,820</u>	<u>13,924</u>	<u>110,696</u>

4. Learning Resources

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Curricular	8,186	8,034	5,456
Information and communication technology	9,073	8,216	5,831
Library resources	2,568	2,265	3,607
Employee benefits - salaries	832,808	98,746	838,833
Staff development	4,621	12,040	8,412
Depreciation	62,286	28,137	44,557
	<u>919,543</u>	<u>157,438</u>	<u>906,696</u>

5. Administration

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Audit Fee	6,711	7,000	6,517
Board of Trustees Fees	3,810	4,140	3,209
Board of Trustees Expenses	4,112	3,650	3,228
Communication	4,237	6,780	5,985
Consumables	252	600	192
Operating Lease	1,391	2,833	1,756
Postage	25	200	20
Other Expenses	8,650	6,413	7,920
Employee Benefits - Salaries Admin	50,566	32,400	32,247
Insurance	1,324	1,370	1,160
Service Providers, Contractors and Consultancy	6,265	6,540	7,479
	<u>87,343</u>	<u>71,926</u>	<u>69,713</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,861	3,348	2,698
Consultancy and Contract Services	19,944	17,210	15,916
Cyclical Maintenance Provision	12,187	11,500	10,683
Grounds	7,119	7,226	3,154
Heat, Light and Water	16,252	12,120	11,782
Rates	1,307	1,263	1,280
Repairs and Maintenance	9,902	14,450	7,664
Use of Land and Buildings - Non-Integrated	495,767	-	225,365
Security	580	1,115	2,150
Employee Benefits - Salaries Property	29,059	24,185	23,935
	<u>594,978</u>	<u>92,417</u>	<u>304,628</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	3,245	3,173	3,073
	<u>3,245</u>	<u>3,173</u>	<u>3,073</u>

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	373,733	360,744	468,249
Bank Call Account	115,465	29,232	29,232
Short-term Bank Deposits	-	-	-
Cash and cash equivalents Statement of Cash Flows	<u>489,398</u>	<u>390,176</u>	<u>497,682</u>

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

Of the \$489,398 Cash and Cash Equivalents, \$82,142 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings

Of the \$489,398 Cash and Cash Equivalents, \$60,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtors	-	470	0
Debtor Ministry of Education	1,300	181,098	5,009
Interest Accrued	4,589	-	785
Banked Staffing under use	9,970	-	58,625
Teacher Salaries Grant Receivable	75,103	106,122	43,793
	<u>90,963</u>	<u>287,690</u>	<u>108,212</u>
Receivables from Exchange Transactions	4,589	470	785
Receivables from Non-Exchange Transactions	86,373	287,220	107,427
	<u>90,963</u>	<u>287,690</u>	<u>108,212</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	125,898	125,650	125,650
Non-current Asset			
Long-term Bank Deposits with Maturities Greater than One Year	60,000	-	-
	<u>185,898</u>	<u>125,650</u>	<u>125,650</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Leasehold Improvements	434,025	101,300	(1,592)		(43,763)	489,970
Building	5,518	915			(277)	6,156
Furniture and Equipment	14,277	5,234	155		(5,314)	14,352
Information and Communication	20,129	14,406	(1,049)		(8,598)	24,887
Leased Assets	9,923	2,395	-		(3,859)	8,459
Library Resources	1,872	469			(475)	1,865
Balance at 31 December	<u>485,744</u>	<u>124,719</u>	<u>(2,486)</u>	<u>-</u>	<u>(62,286)</u>	<u>545,690</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2022			
Leasehold Improvements	638,634	(148,664)	489,970
Building	9,578	(3,422)	6,156
Furniture and Equipment	66,870	(52,518)	14,353
Information and Communication	99,867	(74,980)	24,887
Leased Assets	13,476	(5,018)	8,459
Library Resources	23,084	(21,219)	1,865
Balance at 31 December	<u>851,510</u>	<u>(305,821)</u>	<u>545,690</u>

The net carrying value of equipment held under a finance lease is \$8,458 (2021: \$9,924)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Leasehold Improvements	461,000				(26,974)	434,025
Buildings	5,741				(223)	5,518
Furniture and Equipment	14,532	5,577	(797)		(5,035)	14,278
Information and Communication Technology	59,511	5,053	(2,307)		(8,358)	20,129
Leased Assets	(30,088)	9,676			(3,434)	9,923
Library Resources	2,031	375			(532)	1,874
Balance at 31 December	<u>512,727</u>	<u>20,681</u>	<u>(3,104)</u>	<u>-</u>	<u>(44,557)</u>	<u>485,744</u>

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2021			
Leasehold Improvements	539,145	(105,123)	434,022
Building	8,663	(3,145)	5,518
Furniture and Equipment	61,500	(47,223)	14,278
Information and Communication	91,926	(71,797)	20,129
Leased Assets	16,823	(6,900)	9,923
Library Resources	22,617	(20,743)	1,874
Balance at 31 December	<u>740,674</u>	<u>(254,931)</u>	<u>485,744</u>

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	62,170	24,108	14,002
Accruals	8,886	8,691	8,692
Employee Benefits Payable - Salaries	75,103	48,301	47,300
Employee Benefits Payable - Leave Accrual	5,487	5,761	5,761
	<u>151,646</u>	<u>86,862</u>	<u>75,756</u>
Payables for Exchange Transactions	121,442	86,862	45,552
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other	30,204		30,204
	<u>151,646</u>	<u>86,862</u>	<u>75,756</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other Revenue in Advance	825	-	27,179
	<u>825</u>	<u>-</u>	<u>27,179</u>

14. Provision for Cyclical Maintenance

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	52,715	52,715	42,032
Increase to the Provision During the Year	12,187	11,500	13,831
Adjustment to the Provision			
Use of the Provision During the Year	(5,217)	-	(3,148)
Provision at the End of the Year	<u>59,685</u>	<u>64,215</u>	<u>52,715</u>
Cyclical Maintenance - Current	12,000	6,000	-
Cyclical Maintenance - Non Current	47,684	54,715	52,715
	<u>59,684</u>	<u>60,715</u>	<u>52,715</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan, prepared by a Ministry Engaged Consultant.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	3,146	-	3,176
Later than One Year and no Later than Five Years	2,620	-	2,436
Later than Five Years	3,159	-	4,494
	<u>8,925</u>	<u>-</u>	<u>10,106</u>
Represented by			
Finance lease liability - Current	3,146	-	3,176
Finance lease liability - Non current	5,779	-	6,930
	<u>8,925</u>	<u>-</u>	<u>10,106</u>

16. 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:

					BOT Contribution/ (Write-off to R&M)	
2022		Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
RTLB Project	Completed	(81)				(81)
LSM Project	In Progress	11				11
MoE Hall Re-roofing project	In Progress	50,139	113,617	(164,958)		(1,202)
Toilet Upgrade	In Progress	9,300				9,300
Drainage Project	In Progress	80,500		(34,855)		45,645
Concrete Stairs	In Progress	33,000				33,000
Junior Playground MoE Contribution	In Progress	0	2,058	(3,156)		(1,098)
AMS Projects	In Progress	11,237		(14,789)		(3,552)
LSC Office Project	In Progress		61,134	(61,015)		119
		184,106	176,809	(278,773)	-	82,142

Represented by:

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

88,075
5,933
82,142

					BOI Contribution/ (Write-off to R&M)	
2021		Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
RTLB Project	Completed	(81)				(81)
LSM Project	In Progress	(1,321)	10,308	(8,976)		11
MoE Hall Re-roofing project	In Progress		60,000	(9,861)		50,139
Toilet Upgrade	In Progress		13,300	(4,000)		9,300
Drainage Project	In Progress		83,000	(2,500)		80,500
Concrete Stairs	In Progress		34,000	(1,000)		33,000
Junior Playground MoE Contribution	In Progress		18,558	(18,558)		-
AMS Projects	In Progress		22,758	(11,521)		11,237
		(1,402)	241,924	(56,416)	-	184,106

Represented by:

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

184,106
-
-
184,106

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	3,062	3,209
Leadership Team Remuneration	236,775	237,105
FTE	2	2
Total Key personnel remuneration	239,837	240,314

There are 6 members of the Board excluding the Principal. The Board had held 9 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits		

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	0	1
	0	1

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil (except as noted below)).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Independent auditor's report

To the readers of the financial statements of Rewa Rewa School for the year ended 31 December 2022

The Auditor-General is the auditor of Rewa Rewa School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 16, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 and 20 - 27, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with or interests in the School.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



2023 Mathematics Variance Goal MOE

School Name:	Rewa Rewa School		School Number:	2979																			
Strategic Aim:	Term 1, 2023		Term 4, 2023																				
Analysis Reporting	<p>Goal 1: Empower lifelong learners with a focus on target students such as Māori and Pasifika learners.</p> <p>Goal 2: Develop teacher capacity to support target students such as Māori and Pasifika learners.</p> <p>Goal 3: Strengthen genuine partnerships with whānau and community.</p>																						
Annual Aim:	To improve target students' progress and achievement in Reading, Writing, and Maths Strengthen connections and relationships with our parents to enable them to more effectively support their children as learners.																						
Target:	<p>By the end of 2023 our MATHS - NUMBER KNOWLEDGE & STRATEGY goal is that: Accelerate the progress of target Yr 4-6 students who are currently working towards the expected curriculum level for NUMBER KNOWLEDGE & STRATEGY for their year group.</p>		<ol style="list-style-type: none"> 																				
Baseline Data:	<table border="1"> <thead> <tr> <th>YR 2023</th> <th>Gender</th> <th>Maths Number Currently Working Towards Māori, Pasifika, ESOL</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Yr 4</td> <td>Male</td> <td>Male (1e), Male (1e), Male (1e)</td> </tr> <tr> <td>Female</td> <td>Female (1e), Female (1e), Female (1e), Janel (1e)</td> </tr> <tr> <td rowspan="2">Yr 5</td> <td>Male</td> <td>Male (1e), Male (1e)</td> </tr> <tr> <td>Female</td> <td>Female (1e), Female (1a), Female (1a), Female (1a)</td> </tr> <tr> <td rowspan="2">Yr 6</td> <td>Male</td> <td>Male (2e), Male (2e)</td> </tr> <tr> <td>Female</td> <td>Female (2e), Female (2e)</td> </tr> </tbody> </table>			YR 2023	Gender	Maths Number Currently Working Towards Māori , Pasifika , ESOL	Yr 4	Male	Male (1e), Male (1e), Male (1e)	Female	Female (1e), Female (1e), Female (1e) , Janel (1e)	Yr 5	Male	Male (1e), Male (1e)	Female	Female (1e), Female (1a), Female (1a), Female (1a)	Yr 6	Male	Male (2e), Male (2e)	Female	Female (2e), Female (2e)		
YR 2023	Gender	Maths Number Currently Working Towards Māori , Pasifika , ESOL																					
Yr 4	Male	Male (1e), Male (1e), Male (1e)																					
	Female	Female (1e), Female (1e), Female (1e) , Janel (1e)																					
Yr 5	Male	Male (1e), Male (1e)																					
	Female	Female (1e), Female (1a), Female (1a), Female (1a)																					
Yr 6	Male	Male (2e), Male (2e)																					
	Female	Female (2e), Female (2e)																					

<div> <div>Actions</div> <div>What did we do?</div> </div>			
End of Year Findings 2023:			
Planning for next year (2024):			
<div> <div></div> </div>			



2023 READING Variance Goal - MOE

School Name:	Rewa Rewa School	School Number:	2979
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Strategic Aim:	Term 1, 2023	Term 4, 2023
Analysis Reporting	<p>Goal 1: Empower lifelong learners with a focus on target students such as Māori and Pasifika learners.</p> <p>Goal 2: Develop teacher capacity to support target students such as Māori and Pasifika learners.</p> <p>Goal 3: Strengthen genuine partnerships with whānau and community.</p>	
Annual Aim:	To improve target students' progress and achievement in Reading, Writing, and Maths Strengthen connections and relationships with our parents to enable them to more effectively support their children as learners.	
Target:	<p>By the end of 2023 our goal is to: Accelerate the progress of target Yr 4-6 students who are currently working towards the expected curriculum level for Reading with a focus on (as highlighted by 2022 PACT data):</p> <ul style="list-style-type: none"> • using their knowledge of common prefixes, suffixes, and root words, of compound words, and of syllable patterns. • use their knowledge of plot structure to anticipate and navigate literary text • applying their knowledge of word families and collocations to find the meaning of unknown words. 	

Baseline Data:	YR 2023	Gender	Reading Currently Working Towards Māori , Pasifika , ESOL
	Yr 4	Male	Male (1e), Male (1e) , Male (1e)
		Female	Female (1e), Female (1e), Female (1e)
	Yr 5	Male	Male (1e) , Male(1a)
		Female	Female (1a), Female (1a)
	Yr 6	Male	Male (2e) , Male (1e)
		Female	Female (2e) , Female (2e), Female (2e)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
End of Year Findings 2023:			
Planning for next year (2024):			
<ul style="list-style-type: none"> 			



2023 WRITING Variance Goal MOE

School Name:	Rewa Rewa School	School Number:	2979
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Strategic Aim:	Term 1, 2023	Term 4, 2023
Analysis Reporting	Goal 1: Empower lifelong learners with a focus on target students such as Māori and Pasifika learners. Goal 2: Develop teacher capacity to support target students such as Māori and Pasifika learners. Goal 3: Strengthen genuine partnerships with whānau and community.	
Annual Aim:	To improve target students' progress and achievement in Reading, Writing, and Maths Strengthen connections and relationships with our parents to enable them to more effectively support their children as learners.	
Target:	By the end of 2023 our goal is to: Accelerate the progress of target Yr 4-6 students who are currently working towards the expected curriculum level for Writing with a focus on (as highlighted by 2022 PACT data): <ul style="list-style-type: none"> • spelling • handwriting • punctuation • planning for writing 	

Baseline Data:	<table> <tr> <th>YR 2023</th><th>Gender</th><th>Reading Currently Working Towards Māori, Pasifika, ESOL</th></tr> <tr> <td rowspan="2">Yr 4</td><td>Male</td><td>Male (1e), Male (1e), Male (1e)</td></tr> <tr> <td>Female</td><td></td></tr> <tr> <td rowspan="2">Yr 5</td><td>Male</td><td>Male (1e), Male (1a)</td></tr> <tr> <td>Female</td><td>Female (1a), Female (1a)</td></tr> <tr> <td rowspan="2">Yr 6</td><td>Male</td><td>Male (2e), Male (2e), Male (2e)</td></tr> <tr> <td>Female</td><td>Female (2e)</td></tr> </table>	YR 2023	Gender	Reading Currently Working Towards Māori , Pasifika , ESOL	Yr 4	Male	Male (1e), Male (1e) , Male (1e)	Female		Yr 5	Male	Male (1e) , Male (1a)	Female	Female (1a), Female (1a)	Yr 6	Male	Male (2e) , Male (2e), Male (2e)	Female	Female (2e)	
YR 2023	Gender	Reading Currently Working Towards Māori , Pasifika , ESOL																		
Yr 4	Male	Male (1e), Male (1e) , Male (1e)																		
	Female																			
Yr 5	Male	Male (1e) , Male (1a)																		
	Female	Female (1a), Female (1a)																		
Yr 6	Male	Male (2e) , Male (2e), Male (2e)																		
	Female	Female (2e)																		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
End of Year Findings 2023:			
Planning for next year (2024):			
<ul style="list-style-type: none"> 			

Rewa Rewa School

Statement of Use of Kiwisport Funds

For the year ended 31 December 2022

KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2022 the school received \$2,068, which was spent on sports equipment, Primary Sport Wellington Subscription, and covered part of the Waterskills for life programme cost

Rewa Rewa School

Statement of Compliance with Employment Policy

For the year ended 31 December 2022

For the year ended 31 December 2022 Rewa Rewa School Board:

- Meets all Equal Employment Opportunities requirements.
- 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 contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- 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.