

RIMU SCHOOL

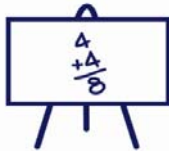
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	4006
Principal:	Kate Webster
School Address:	442 Rimu Road, RD 1, Invercargill
School Postal Address:	442 Rimu Road, RD 1, Invercargill
School Phone:	03 230 4415
School Email:	office@rimu.school.nz

Accountant / Service Provider:



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RIMU SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Members of the Board

Rimu 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.

Anthony James Bradley

Full Name of Presiding Member



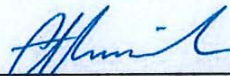
Signature of Presiding Member

02.04.2024.

Date:

ESTHER FAITH HAMILTON

Full Name of Principal



Signature of Principal

02.04.2024

Date:

Rimu 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	1,082,650	1,033,000	965,908
Locally Raised Funds	3	72,630	55,170	56,128
Interest Income		1,317	1,000	599
Total Revenue		1,156,597	1,089,170	1,022,635
Expenses				
Locally Raised Funds	3	57,430	29,500	48,869
Learning Resources	4	760,742	811,070	726,765
Administration	5	83,815	63,480	74,537
Finance		273	-	1,276
Property	6	220,203	192,500	151,566
		1,122,463	1,096,550	1,003,013
Net Surplus / (Deficit) for the year		34,134	(7,380)	19,622
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		34,134	(7,380)	19,622

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



Rimu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		422,586	396,483	400,573
Total comprehensive revenue and expense for the year		34,134	(7,380)	19,622
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,391
Equity at 31 December		456,720	389,103	422,586
Accumulated comprehensive revenue and expense		456,720	389,103	422,586
Reserves		-	-	-
Equity at 31 December		456,720	389,103	422,586

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.



Rimu School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	229,952	228,768	242,148
Accounts Receivable	8	54,302	55,000	58,808
Prepayments		4,852	5,000	5,455
Investments	9	52,735	52,735	52,735
Funds Receivable for Capital Works Projects	14	11,657	-	10,105
		<u>353,498</u>	<u>341,503</u>	<u>369,251</u>
Current Liabilities				
GST Payable		7,289	17,000	17,816
Accounts Payable	11	59,035	75,000	71,104
Finance Lease Liability	13	5,093	8,000	8,121
		<u>71,417</u>	<u>100,000</u>	<u>97,041</u>
Working Capital Surplus/(Deficit)		282,081	241,503	272,210
Non-current Assets				
Property, Plant and Equipment	10	195,866	161,500	166,543
		<u>195,866</u>	<u>161,500</u>	<u>166,543</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	17,638	9,900	10,036
Finance Lease Liability	13	3,589	4,000	6,131
		<u>21,227</u>	<u>13,900</u>	<u>16,167</u>
Net Assets		<u>456,720</u>	<u>389,103</u>	<u>422,586</u>
Equity		<u>456,720</u>	<u>389,103</u>	<u>422,586</u>

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



Rimu School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		252,812	228,000	238,719
Locally Raised Funds		72,630	55,170	55,190
Goods and Services Tax (net)		(10,527)	-	38,865
Payments to Employees		(59,645)	(83,500)	(70,877)
Payments to Suppliers		(212,634)	(189,050)	(182,868)
Interest Paid		(273)	-	(1,276)
Interest Received		2,300	1,000	599
Net cash from/(to) Operating Activities		44,663	11,620	78,352
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,736)	(11,500)	(19,740)
Purchase of Investments		-	-	(458)
Net cash from/(to) Investing Activities		(49,736)	(11,500)	(20,198)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,391
Finance Lease Payments		(5,570)	(17,000)	(8,674)
Funds Administered on Behalf of Third Parties		(1,553)	3,500	(44,377)
Net cash from/(to) Financing Activities		(7,123)	(13,500)	(50,660)
Net increase/(decrease) in cash and cash equivalents		(12,196)	(13,380)	7,494
Cash and cash equivalents at the beginning of the year	7	242,148	242,148	234,654
Cash and cash equivalents at the end of the year	7	229,952	228,768	242,148

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

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



Rimu School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Rimu 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 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 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 10.

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 13. Future operating lease commitments are disclosed in note 13b .

Recognition of grants

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

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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



g) Accounts Receivable

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

h) 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	20–50 years
Board Owned Buildings	20–50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



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. The valuation is based on comparison to recent market transaction's.

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

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.

m) 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 Revenue and Expense.

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

n) 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 schools 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.



o) 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.

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

p) 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.

q) Budget Figures

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

u) 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	249,439	227,000	240,428
Teachers' Salaries Grants	688,811	680,000	630,942
Use of Land and Buildings Grants	135,440	125,000	93,869
Other Government Grants	8,960	1,000	669
	1,082,650	1,033,000	965,908

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	26,440	15,000	15,897
Fees for Extra Curricular Activities	30,485	24,970	27,453
Trading	823	2,000	1,244
Other Revenue	14,882	13,200	11,534
	72,630	55,170	56,128
Expenses			
Extra Curricular Activities Costs	28,673	26,500	32,759
Trading	628	1,000	1,340
Fundraising and Community Grant Costs	2,616	-	-
Other Locally Raised Funds Expenditure	25,513	2,000	14,770
	57,430	29,500	48,869
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	15,200	25,670	7,259

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	16,714	29,070	26,302
Employee Benefits - Salaries	706,263	726,500	664,891
Staff Development	13,646	25,500	6,450
Depreciation	24,119	30,000	29,122
	760,742	811,070	726,765



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,600	4,500	5,000
Board Fees	980	4,000	3,076
Board Expenses	4,336	1,000	4,757
Communication	2,169	2,500	2,160
Consumables	4,571	4,200	3,160
Operating Lease	12,071	500	8,607
Other	15,485	13,680	13,293
Employee Benefits - Salaries	29,716	24,000	23,612
Insurance	4,187	3,400	5,172
Service Providers, Contractors and Consultancy	5,700	5,700	5,700
	<u>83,815</u>	<u>63,480</u>	<u>74,537</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,106	2,000	3,179
Consultancy and Contract Services	19,416	18,500	18,954
Cyclical Maintenance Provision	22,011	4,500	(9,164)
Grounds	3,573	3,700	5,750
Heat, Light and Water	18,637	16,500	17,125
Repairs and Maintenance	7,566	9,300	8,537
Use of Land and Buildings	135,440	125,000	93,869
Employee Benefits - Salaries	11,454	13,000	13,316
	<u>220,203</u>	<u>192,500</u>	<u>151,566</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. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	229,952	228,768	242,148
Cash and cash equivalents for Statement of Cash Flows	<u>229,952</u>	<u>228,768</u>	<u>242,148</u>



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables from the Ministry of Education	1,881	-	-
Interest Receivable	-	-	984
Banking Staffing Underuse	10,077	-	5,212
Teacher Salaries Grant Receivable	42,344	55,000	52,612
	<u>54,302</u>	<u>55,000</u>	<u>58,808</u>
Receivables from Exchange Transactions	-	-	984
Receivables from Non-Exchange Transactions	54,302	55,000	57,824
	<u>54,302</u>	<u>55,000</u>	<u>58,808</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	52,735	52,735	52,735
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>52,735</u>	<u>52,735</u>	<u>52,735</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	4,000	-	-	-	-	4,000
Buildings	43,117	39,138	-	-	(1,300)	80,955
Building Improvements	62,899	-	-	-	(5,407)	57,492
Furniture and Equipment	32,256	11,844	-	-	(9,832)	34,268
Information and Communication Technology	2,545	2,460	-	-	(1,532)	3,473
Leased Assets	21,726	-	-	-	(6,048)	15,678
	-	-	-	-	-	-
Balance at 31 December 2022	<u>166,543</u>	<u>53,442</u>	<u>-</u>	<u>-</u>	<u>(24,119)</u>	<u>195,866</u>

The net carrying value of furniture and equipment held under a finance lease is **\$15,678 (2021: \$21,726)**



	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	4,000	-	4,000	4,000	-	4,000
Buildings	104,138	(23,183)	80,955	65,000	(21,883)	43,117
Building Improvements	114,264	(56,772)	57,492	114,264	(51,365)	62,899
Furniture and Equipment	103,250	(68,982)	34,268	91,406	(59,150)	32,256
Information and Communication T	24,071	(20,598)	3,473	22,901	(20,356)	2,545
Leased Assets	44,423	(28,745)	15,678	44,423	(22,697)	21,726
Library Resources	17,367	(17,367)	-	17,367	(17,367)	-
Balance at 31 December	411,513	(215,647)	195,866	359,361	(192,818)	166,543

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	11,077	75,000	8,007
Accruals	4,600	-	8,448
Employee Entitlements - Salaries	42,344	-	52,612
Employee Entitlements - Leave Accrual	1,014	-	2,037
	59,035	75,000	71,104
Payables for Exchange Transactions	59,035	75,000	71,104
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	59,035	75,000	71,104

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	10,036	10,036	19,200
Increase to the Provision During the Year	22,011	4,500	(9,164)
Use of the Provision During the Year	(14,409)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	17,638	14,536	10,036
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	17,638	9,900	10,036
	17,638	9,900	10,036

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.



13. 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	5,093	8,000	8,121
Later than One Year and no Later than Five Years	3,589	4,000	6,131
Later than Five Years	-	-	-
Future Finance Charges			
	<u>8,682</u>	<u>12,000</u>	<u>14,252</u>
Represented by			
Finance lease liability - Current	5,093	8,000	8,121
Finance lease liability - Non current	3,589	4,000	6,131
	<u>8,682</u>	<u>12,000</u>	<u>14,252</u>

14. 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 9.

2022	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Interior Upgrades		(10,105)	27,292	(28,874)	-	(11,687)
Water Tank		-	20,000	(19,970)	-	30
		-	-	-	-	-
Totals		<u>(10,105)</u>	<u>47,292</u>	<u>(48,844)</u>	<u>-</u>	<u>(11,657)</u>

Represented by:

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

11,657

2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Interior Upgrades		34,271	19,441	(238,817)	-	(10,105)
		-	-	-	-	-
Totals		<u>34,271</u>	<u>19,441</u>	<u>(238,817)</u>	<u>-</u>	<u>(10,105)</u>

Represented by:

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

-
10,105



15. 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.

16. 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 \$
<i>Board Members</i>		
Remuneration	980	3,076
<i>Leadership Team</i>		
Remuneration	216,151	219,703
Full-time equivalent members	2	2
Total key management personnel remuneration	217,131	222,779

There are 6 members of the Board excluding the Principal. The Board had held 7 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, finance and property matters.

Principal 1

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	80-90	110-120
Benefits and Other Emoluments	2-3	3-4
Termination Benefits	-	-

Principal 2

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	20-30	-
Benefits and Other Emoluments	0-1	-
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	1	-
	<u>1.00</u>	<u>0.00</u>

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

17. 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:

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

18. 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).

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

19. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$726,508 contract for Interior Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$714,820 has been received of which \$726,508 has been spent on the project to date; and
- (b) \$20,000 contract to have new Water Tank as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,000 has been received of which \$16,326 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$Nil)



(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

20. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	229,952	228,768	242,148
Receivables	54,302	55,000	58,808
Investments - Term Deposits	52,735	52,735	52,735
Total Financial assets measured at amortised cost	<u>336,989</u>	<u>336,503</u>	<u>353,691</u>

Financial liabilities measured at amortised cost

Payables	59,035	75,000	71,104
Finance Leases	8,682	12,000	14,252
Total Financial Liabilities Measured at Amortised Cost	<u>67,717</u>	<u>87,000</u>	<u>85,356</u>

21. Events After Balance Date

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

22. Comparatives

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

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Invercargill 9810
C/- Crowe Mail Centre Private Bag
90106
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RIMU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Rimu School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, 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 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 02 April 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 Analysis of Variance, KiwiSport Report, Members of the Board and Statement of Compliance with Good Employer Policy but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

**Analysis of Variance Reporting 2022
Rimu Full Primary School 4006**

Strategic Aim

Provide targeted support for children requiring extra support to meet or make sufficient progress in relation to the New Zealand Curriculum learning progressions for reading, writing and mathematics and statistics, prioritising boys and national priority groups of Maori Pasifica and students with special needs.

Annual Aim

Accelerate the progress of our Year 2 and Year 6s in Reading and Year 2 and 4s in writing to be working at or above their expected curriculum level by the end of 2022.

School Wide Goal

Plan for deliberate instructional grouping to accelerate the progress of our year 2 and 4s in Writing and Year 2 and 6s in Reading.

Provide resources and support to achieve the desired accelerated progress.

Closely monitor the cohort's progress in termly intervals to ensure they are on track to achieve our goal.

Target

Provide deliberate instruction and support programmes to accelerate the achievement of this cohort of tamariki to be achieving at or above curriculum expectations by the end of 2022.

Baseline Data.

In December 2021 children achieved:

In Reading 10 (50%) Year1 tamariki and 5 (32%) Year 5 tamariki achieved below or well below curriculum expectations.

In Writing 8 (40%)Year1 tamariki and 7 (44%) year 3 tamariki achieved below or well below curriculum expectations.

Actions -what we did.

.With classroom groupings careful consideration was given to ensure classes had the right balance of academic and behavioural learning needs to enable strong learning cultures in our year 2,4 and 6s classes.

.Enter all targeted learners identified in our student support register, support programmes and deliberately catered for in teachers planning.

.We were focused on student engagement in reading and writing by enabling students with regular opportunities to read and write within a context that reflected their cultural capital.

.We built akonga self- belief as readers and writers through regular opportunities for celebration of learning.

.Used data to differentiate and inform deliberate acts of teaching reading and writing.

.Developed students skills in providing critical feedback and self assessment.

Outcomes-What happened.

Our outcomes for reading and writing were very pleasing with almost all tamariki making significant movement and only a small number not reaching our target.

Writing, only two children in year 2 remained below expectations (13%) both of these children had significant diagnosis that hindered their learning. They moved from well below to below that showed marked improvement for them.

This also saw 88% of tamariki working at or above their expected levels.

At year 4 only 1 tamariki was well below with a significant learning need. A further 4 (27%) were below expectations. We were disappointed that this group was difficult to move. The remaining 67% of students were at their expected level.

Reading, A significant cohort of our year 2 students, 50%, started the year below or well below. At years end 56% (9) are achieving at and 25% (4) are above curriculum expectations. Three learners are below or well below expectations (19%)
All learners have received daily Literary Specialist Support for the year- 1 learning has made accelerated progress.

The two learners achieving below expectations have one reading level to achieve before they would be at their expected level.

Year 5 Tamariki, 79% are achieving at or above expected levels, (15)

One child is working below, this learner has been diagnosed as dyslexia, this learner has had reading recovery and Literacy Support throughout their time at Rimu. Noticeable improvement has been made.

Three learners (16%) are below learners Two are ex reading recovery.

We are mindful the step to level 3 of the curriculum is a significant step and challenge for learners.

Reasons For the Variance

We experienced children with higher levels of anxiety, and with correlating higher levels of absenteeism. The correlation to our challenged learners and non attendance was significant and this reflected on their learning and progress.

The students that had little movement all had identified learning challenges that provide a significant barrier to their learning and of Rimu meeting its target.

Students who were in the target group for both Reading and Writing were prioritised for 1;1 or small group support from a specialised teacher and teacher aide.

The school was destabilised in the last term with an acting principal and the resignation of three teachers.

Evaluation where to from here

There will be stability in the teaching staff with three newly appointed teachers and an experienced Principal in place at the start of the year. All new appointments bring a wealth of knowledge in reading and writing continuing on from the solid foundation already established.

A regular sharing of student writing books across the whole team to moderate and develop teacher understanding and confirm next steps for teachers. Re confirm the Rimu way.

Increase the teachers knowledge and understanding of writing knowledge and re establish joint understandings and beliefs with ate new composition of staff.
Research Structured literacy as a philosophy going forward for Rimu School.
Target learners identified in our schools student registerand regular monitoring and recording of their progress.

Planning For Next Year
As documented above.

Board of Trustees 2022

Mr Allan Mitchell (acting Principal term 4)

Mrs Kate Webster (Principal term 1-3)

Mr Dave Gibbs (BOT Chair)

Mrs Cath McCraw

Mr Anthony Bradley

Mrs Cara Hedley

Ms Hannah Patu

Mr Aaron Wakelin (Staff Rep)



Rimu
Full Primary School Est 1877

442 Rimu Road - RD1
Invercargill 9871
P: 03 230 4415
F: 03 230 4478
office@rimu.school.nz

RIMU FULL PRIMARY SCHOOL

KIWISPORT

2022

Students participated in organised sport such as athletics, futsal, touch rugby, waterpolo, and basketball.

The funding was spent on sports equipment, as shown in the attached invoices.

Aaron Wakelin

Sport Co-ordinator

Enriching Education with Country Values
Mā te uara ringa raupā, mā te uara manaaki tangata te mātauranga e whakaree






Order History

Review the status of your order

Order: # 190234





\$539.20
Including GST \$70.33

 Order has been despatched

Sales Order Date: 02/02/2022
Actual Delivery Date: 25/02/2022
Customer Reference: AARON WAKELIN
Warehouse Code: LOG
Invoice Number: 190234
Invoice Date: 25/02/2022

Delivery Address

Rimu School
442 Rimu Road
RD 1
Invercargill
9871

1		HART Fluro Foam Balls Set Code: 33-242 (set 6)	Order Qty 2	Unit SET6 Total: \$199.00	Item Price: \$99.50	Per set 6
3		HART Rubber Discus 500g Code: 2-127 (each)	Order Qty 3	Unit EA Total: \$22.50	Item Price: \$7.50	Per each
4		HART Rubber Discus 750g Code: 2-126 (each)	Order Qty 3	Unit EA Total: \$25.50	Item Price: \$8.50	Per each
5		HART Rubber Discus 1kg Code: 2-125 (each)	Order Qty 3	Unit EA Total: \$28.50	Item Price: \$9.50	Per each
6		HART Rubber Discus 350g Code: 2-128 (each)	Order Qty 3	Unit EA Total: \$20.70	Item Price: \$6.90	Per each
7		HART Practice Shot Put 1kg Code: 2-434 (each)	Order Qty 3	Unit EA Total: \$40.50	Item Price: \$13.50	Per each
8			Order Qty 3	Unit EA	Item Price: \$14.50	Per each



HART Practice Shot Put 1.5kg (Yellow)
Code: 2-426 (each)

Total:
\$43.50

9



HART Practice Shot Put 2kg (Orange)
Code: 2-433 (each)

Order Qty
3

Unit
EA

Item Price:
\$16.50

Per
each

Total:
\$49.50

10



HART Practice Shot Put 3kg (White)
Code: 2-432 (each)

Order Qty
3

Unit
EA

Item Price:
\$22.50

Per
each

Total:
\$67.50

Freight & Handling - South Is.
Charges

Total:
\$42.00

Subtotal (Inc GST)	\$539.20
Total (inc GST)	\$539.20
Including GST	\$70.33



Phone 0800 151 900
 Fax: 09 448 5070
 info@hartsport.co.nz
 PO Box 302440, North Harbour, Auckland 0751
 10A Piermark Dr, Albany, Auckland 0632
 GST: 83 082 690

TAX INVOICE
Invoice No. 190234A

Date: 25-MAR-22
 Customer No. 036184
 Reference: AARON WAKELIN

INVOICE TO:
 Rimu School
 442 Rimu Road
 RD 1
 Invercargill 9871

DELIVER TO:
 Rimu School
 442 Rimu Road
 RD 1
 Invercargill 9871

CODE	PRODUCT	ORDERED	DELAYED	SHIPPED	UNIT	ITEM PRICE	LINE TOTAL
5-977	HART Adjustable T-Ball Stand All Rubber	2	0	2	EA	59.00	118.00

Thanks for your order!

Carrier: Castle Parcel
 Packages: 1

Bank details for direct deposit are:
 Westpac 03 0104 0424561 000

Reference your Customer No. 036184
 PAYMENT TERMS: 14 DAYS

Subtotal (ex tax)	\$102.61
GST	\$15.39
TOTAL (inc gst:)	\$118.00



Phone 0800 151 900
Fax: 09 448 5070
info@hartsport.co.nz
PO Box 302440, North Harbour, Auckland 0751
10A Piermark Dr, Albany, Auckland 0632
GST: 83 082 690

TAX INVOICE

Invoice No. 196429

Date: 15-SEP-22
Customer No. 036184
Reference: AARON - HOOPS

INVOICE TO:
Rimu School
442 Rimu Road
RD 1
Invercargill 9871

DELIVER TO:
Rimu School
442 Rimu Road
RD 1
Invercargill 9871

CODE	PRODUCT	ORDERED	DELAYED	SHIPPED	UNIT	ITEM PRICE	LINE TOTAL
33-133	HART Hoop Bag 75cm Green/Yellow	1	0	1	EA	31.50	31.50
33-217-B	75cm Solid Hoop Blue	36	0	36	EA	8.00	288.00
	Send to my Delivery Address by Courier						42.00

229
2022
Kiwisport

Thanks for your order!

Carrier: Castle Parcel
Packages: 1

Bank details for direct deposit are:
Westpac 03 0104 0424561 000

Reference your Customer No. 036184

PAYMENT TERMS: 14 DAYS

Subtotal (ex tax)	\$314.34
GST	\$47.16
TOTAL (inc gst:)	\$361.50

TAX INVOICE 774412

Order Date

19/10/2022

Trade Tested Limited

PO Box 9117

Newmarket Auckland

1149 New Zealand

Order Number

774412

GST Number

116-340-585

Billing address:

Rimu Full Primary School

442 RIMU ROAD

RIMU, RD 1

INVERCARGILL 9871, 9812

New Zealand

Shipping address:

15 COURT OF ASCOT

SEAWARD BUSH

INVERCARGILL, 9812

New Zealand

Description	GST	Quantity	Unit Price	Amount NZD
King Portable Basketball Hoop Junior	15.00 %	2	199.00	\$ 398.00
Courierpost	15.00 %	1	47.00	\$ 47.00

Total \$ 445.00

Includes GST content of \$ 58.04

Less Payments \$ 445.00

Balance Remaining \$ 0.00**Pay by bank deposit**

Name of bank: BNZ

Account number: 02-0108-0220347-02

Account name: Trade Tested Ltd

Use payment reference: 774412

Pay by credit card

Please call 0800 800 880



RIMU SCHOOL BOARD OF TRUSTEES

EEO – Equal Employment opportunities Policy

Rimu School is committed to ensuring all its employees and applicants for positions within the school are granted equal employment opportunities (EEO), thus creating a workplace that attracts, retains and values diverse staff, and enables all staff to develop to their full potential. In getting the best staff, and making sure they can give of their best, the school creates an effective learning environment for all students.

The following policies and procedures are in place to encourage EEO.

- Personnel
- Smokefree
- Sexual Harassment
- Protected Disclosures
- Health & Safety

In order to monitor the effectiveness of the school's EEO plan and to ensure the school is meeting its good employer requirements in terms of the State Sector Act 1988, the staff will be surveyed annually on one or more of the following aspects as part of the Principal's Appraisal and/or Wellbeing at School Survey:

- Good and safe working conditions
- An equal employment opportunities programme
- Impartial selection of suitably qualified persons to positions within the school
- Recognition of the aims and aspirations and employment requirements for Maori
- Recognition of the need for greater involvement of Maori in the education service
- Opportunities for enhancement of abilities of individual employees
- Recognition of the aims/aspirations and cultural differences of ethnic or minority groups
- Recognition of employment requirements for women
- Recognition of employment rights of persons with disabilities

This plan will be reviewed in accordance with the Board's triennial programme of self review.

Ratified Stacy Bradley

Signed S. Bradley

Review Date May 2025

RIMU SCHOOL BOARD OF TRUSTEES



Good Employer Procedure

PURPOSE

To ensure that the school is a good employer in terms of the State Sector Act which requires every employer in the Education Service to operate a personnel policy to ensure fair and proper treatment of employees in all aspects of their employment.

OBJECTIVES

1. The Board will take all reasonable steps to ensure that good and safe working conditions exist for employees in the provision and condition of the working environment and facilities, and will respond to all reasonable and achievable requests made by employees.
2. The Board will recognise the needs of ethnic and minority groups, and persons with disabilities by responding to all reasonable and achievable requests made by employees.
3. Each year the Board will make budget provision to support training and development programmes intended to enhance the abilities of individual employees with the expectation that funds used in this way will be reflected in enhanced employee performance in aspects of their work.
4. The Board will take all other reasonable steps to ensure that it is a good and fair employer.
5. The Board will demonstrate a commitment to the Treaty of Waitangi.

EFFECTIVENESS REVIEW

1. This procedure will be reviewed in accordance with the Board's timetable of self review.
2. The review will be conducted using the objectives listed above as the criteria for determining effectiveness of the policy in action.
3. The Board will make its review report available to members of the school community after the Board has received it.