

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

21. 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	238,018	176,558	315,924
Receivables	82,860	50,785	57,604
Total Financial assets measured at amortised cost	320,878	227,343	373,528

Financial liabilities measured at amortised cost

Payables	105,785	77,324	77,236
Finance Leases	13,923	14,838	8,452
Total Financial Liabilities Measured at Amortised Cost	119,708	92,162	85,688

22. Events After Balance Date

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

23. Comparatives

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

South Makirikiri School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Libby Rainer	Presiding Member	Elected	Sep 2025
Greg Allan	Principal	ex Officio	
Kelly Greer	Parent Representative	Elected	Sep 2022
Carl McDonald	Parent Representative	Elected	Sep 2022
Brendon Shoebridge	Parent Representative	Elected	Sep 2022
Tony Mass	Parent Representative	Elected	Sep 2022
Kate Nitschke	Parent Representative	Elected	Sep 2025
Maria Clayton	Parent Representative	Elected	Sep 2025
Rob Simpson	Parent Representative	Elected	Sep 2025
Sharyn Drylie	Staff Representative	Appointed	Sep 2025



South Makirikiri School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,054 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the South Makirikiri School Board:

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