RIVERVIEW SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Principal:	Eamonn Kelly
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Ministry Number:	1594
Accountant / Service Provider:	Accounting For Schools Limited

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RIVERVIEW SCHOOL

Statement of Responsibility

For the year ended 31 December 2025

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

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the school.

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

Jancy Stott	Eamonn Kelly
Presiding Member	Principal
Signed by: Jancy Stott 870A203945BBB83B	Signed by: Eamonn Kelly 5AA0C6BED709343E
Signature of Presiding Member	Signature of Principal
02/06/2026	02/06/2026
Date:	Date:

RIVERVIEW SCHOOL

Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	4,912,922	3,988,043	4,362,646
Locally Raised Funds	3	172,167	185,700	199,692
Interest		11,212	15,000	20,085
Other Revenue	7	41,352	-	49,695
Total Revenue		5,137,653	4,188,743	4,632,118
Expenses				
Locally Raised Funds	3	150,318	158,300	166,591
Learning Resources	4	3,405,543	2,679,020	3,006,311
Administration	5	280,401	254,280	269,866
Interest		1,364	2,500	2,170
Property	6	1,185,422	1,094,478	1,158,505
Loss on Disposal of Property, Plant and Equipment		-	-	583
Total Expenses		5,023,048	4,188,578	4,604,026
Net Surplus / (Deficit) for the year		114,605	165	28,092
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		114,605	165	28,092

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

RIVERVIEW SCHOOL

Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		886,144	880,594	817,175
Total comprehensive revenue and expense for the year		114,605	165	28,092
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,480	-	40,875
Equity at 31 December		1,013,229	880,759	886,144
Accumulated comprehensive revenue and expense		1,013,229	880,759	886,144
Equity at 31 December		1,013,229	880,759	886,144

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.

RIVERVIEW SCHOOL

Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	2,075,845	367,139	230,808
Accounts Receivable	9	292,932	39,000	233,996
GST Receivable		-	-	933
Prepayments		945	14,500	8,609
Inventories		-	4,000	-
Investments	10	-	-	200,000
Transport Network	7	109,632	36,714	84,280
		2,479,354	461,353	758,626
Current Liabilities				
GST Payable		182,392	-	-
Accounts Payable	13	410,514	11,000	311,501
Revenue Received in Advance	14	-	1,500	6,805
Provision for Cyclical Maintenance	15	5,038	-	9,943
Finance Lease Liability	16	8,081	2,500	10,827
Funds held for Capital Works Projects	17	1,267,441	-	-
		1,873,466	15,000	339,076
Working Capital Surplus/(Deficit)		605,888	446,353	419,550
Non-current Assets				
Property, Plant and Equipment	11	447,558	471,906	503,795
		447,558	471,906	503,795
Non-current Liabilities				
Provision for Cyclical Maintenance	15	36,210	30,000	30,429
Finance Lease Liability	16	4,007	7,500	6,772
		40,217	37,500	37,201
Net Assets		1,013,229	880,759	886,144
Equity		1,013,229	880,759	886,144

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

RIVERVIEW SCHOOL
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,118,963	963,335	1,057,774
Locally Raised Funds		172,167	164,330	199,692
Goods and Services Tax (net)		183,323	-	5,103
Payments to Employees		(688,355)	(585,547)	(708,389)
Payments to Suppliers		(413,582)	(522,956)	(431,047)
Interest Paid		(1,364)	(2,500)	(2,170)
Interest Received		11,212	15,000	20,085
Net cash from/(to) Operating Activities		382,364	31,662	141,048
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(27,736)	(27,737)	(25,482)
Proceeds from Sale of Investments		200,000	200,000	-
Net cash from/(to) Investing Activities		172,264	172,263	(25,482)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,480	-	40,836
Finance Lease Payments		(5,511)	(8,887)	(502)
Funds Administered on Behalf of Third Parties		1,283,440	(7,138)	32,000
Net cash from/(to) Financing Activities		1,290,409	(16,025)	72,334
Net increase/(decrease) in cash and cash equivalents		1,845,037	187,900	187,900
Cash and cash equivalents at the beginning of the year	8	230,808	179,239	42,908
Cash and cash equivalents at the end of the year	8	2,075,845	367,139	230,808

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

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

RIVERVIEW SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Riverview 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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical maintenance
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 15.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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. Future operating lease commitments are disclosed in note 21b.

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) Inventories
Inventories are consumable items held for sale and comprised of stationery and sports items. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

I) 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

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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on recent market 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 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

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) Revenue Received in Advance
Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

n) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

o) 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.

p) 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.

q) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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.

s) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

t) 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.

RIVERVIEW SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	1,177,153	963,335	1,040,233
Teachers' Salaries Grants	2,847,450	2,160,000	2,374,782
Use of Land and Buildings Grants	880,768	864,708	945,775
Other Government Grants	7,551	-	1,856
	4,912,922	3,988,043	4,362,646

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations & Bequests	8,393	1,000	10,859
Fees for Extra Curricular Activities	19,432	20,000	25,986
Trading	25,635	23,800	26,476
Fundraising & Community Grants	20,180	10,000	11,449
Other Revenue	1,538	5,500	528
OSCAR and Holiday Programme	96,989	125,400	124,394
	172,167	185,700	199,692
Expenses			
Extra Curricular Activities Costs	24,729	23,500	24,460
Trading	24,146	23,800	28,916
Fundraising and Community Grant Costs	13,466	11,000	17,692
OSCAR and Holiday Programme	7,750	24,500	15,296
OSCAR and Holiday Programme - Salaries	80,227	75,500	80,227
	150,318	158,300	166,591
Surplus/ (Deficit) for the year Locally raised funds	21,849	27,400	33,101

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	50,658	72,873	82,484
Information and Communication Technology	43,305	44,600	42,276
Library Resources	3,320	5,000	1,323
Employee Benefits - Salaries	3,212,513	2,445,047	2,768,993
Staff Development	11,774	23,900	20,363
Depreciation	83,973	87,600	90,872
	3,405,543	2,679,020	3,006,311

RIVERVIEW SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fee	11,353	6,000	5,864
Board Fees	3,955	4,200	3,130
Board Expenses	12,633	12,430	10,337
Communication	6,493	5,900	6,423
Consumables	19,814	21,200	23,080
Operating Lease	875	850	1,011
Other	21,241	15,100	10,876
Employee Benefits - Salaries	195,916	180,000	200,647
Insurance	5,386	5,800	5,698
Service Providers, Contractors and Consultancy	2,735	2,800	2,800
	280,401	254,280	269,866

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Caretaking and Cleaning Consumables	7,172	10,000	7,827
Consultancy and Contract Services	64,867	44,500	44,389
Cyclical Maintenance Provision	4,995	6,030	1,824
Grounds	59,895	13,600	11,469
Heat, Light and Water	19,465	19,200	18,364
Rates	3,736	2,800	2,679
Repairs and Maintenance	2,908	4,500	2,814
Use of Land and Buildings	880,768	864,708	945,775
Security	14,237	8,640	9,833
Employee Benefits - Salaries	127,379	120,500	113,531
	1,185,422	1,094,478	1,158,505

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 Revenue

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Opening Balance	84,280	84,280	66,585
Transport Grants	265,180	200,000	255,315
Transport Expenses	(223,828)	(200,000)	(205,620)
	41,352	-	49,695
Payment received by the School	16,000	47,566	32,000
	109,632	36,714	84,280

RIVERVIEW SCHOOL

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

8. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash on Hand	200	400	200
Bank Accounts	1,975,645	366,739	230,608
Short-term Bank Deposits	100,000	-	-
Cash and cash equivalents for Statement of Cash Flows	2,075,845	367,139	230,808

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

Of the $1,975,845 Cash and Cash Equivalents, $1,267,441 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school’s 5 Year Agreement Funding and is required to be spent on the school’s buildings. See note 17.

9. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	(145)	39,000	4,949
Receivables from the Ministry of Education	3,686	-	3,468
Interest Receivable	-	-	3,382
Teacher Salaries Grant Receivable	289,391	-	222,197
	292,932	39,000	233,996
Receivables from Exchange Transactions	(145)	39,000	8,331
Receivables from Non-Exchange Transactions	293,077	-	225,665
	292,932	39,000	233,996

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	-	-	200,000
Total Investments	-	-	200,000

RIVERVIEW SCHOOL

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

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings - School	54,755	-	-	-	(2,577)	52,178
Furniture and Equipment	94,631	52		-	(14,006)	80,677
Information Technology	32,394	-	-	-	(20,000)	12,394
Library Resources	16,845	-	-	-	(2,097)	14,748
Plant & Equipment	24,371	15,946	-	-	(11,661)	28,656
Playground and Ground	208,561	-	-	-	(18,037)	190,524
Resources	30,606	-	-	-	(3,871)	26,735
Sports	2,786	-	-	-	-	2,786
Solar System	14,573	-	-	-	(5,780)	8,793
Techology Assets under Lease	24,273	11,791	-	-	(5,997)	30,067
Balance at 31 December 2025	503,795	27,789	-	-	(84,026)	447,558

The net carrying value of furniture and equipment held under a finance lease is $30,068 (2024: $24,273).

Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Buildings - School	105,272	(53,094)	52,178	105,272	(50,517)	54,755
Furniture and Equipment	254,152	(173,475)	80,677	254,100	(159,469)	94,631
Information Technology	308,164	(295,770)	12,394	308,164	(275,770)	32,394
Library Resources	115,312	(100,564)	14,748	115,312	(98,467)	16,845
Plant & Equipment	178,865	(150,209)	28,656	162,919	(138,548)	24,371
Playground and Ground	444,006	(253,482)	190,524	444,006	(235,445)	208,561
Resources	69,196	(42,461)	26,735	69,196	(38,590)	30,606
Sports	34,859	(32,073)	2,786	34,859	(32,073)	2,786
Solar System	55,045	(46,252)	8,793	55,045	(40,472)	14,573
Techology Assets under Lease	64,633	(34,566)	30,067	52,842	(28,569)	24,273
Balance at 31 December	1,629,504	(1,181,946)	447,558	1,601,715	(1,097,920)	503,795

RIVERVIEW SCHOOL

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

13. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	97,178	6,000	9,553
Accruals	5,845	5,000	5,702
Employee Entitlements - Salaries	289,391	-	282,225
Employee Entitlements - Leave Accrual	18,100	-	14,021
	410,514	11,000	311,501
Payables for Exchange Transactions	410,514	11,000	311,501
	410,514	11,000	311,501

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	-	5,805
Other revenue in Advance	-	1,500	1,000
	-	1,500	6,805

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	40,372	40,372	40,814
Increase to the Provision During the Year	-	6,030	
Use of the Provision During the Year	876	(6,784)	(442)
Provision at the End of the Year	41,248	39,618	40,372
Cyclical Maintenance - Current	5,038	-	9,943
Cyclical Maintenance - Non current	36,210	30,000	30,429
	41,248	30,000	40,372

The School's 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.

RIVERVIEW SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

16. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	8,766	6,602	11,755
Later than One Year and no Later than Five Years	5,032	13,485	7,352
Future Finance Charges	(1,710)	(1,200)	(1,508)
	12,088	18,887	17,599
Represented by			
Finance lease liability - Current	8,081	-	10,827
Finance lease liability - Non current	4,007	7,500	6,772
	12,088	7,500	17,599

17. Funds Held for Capital Works Projects

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

2025		Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
School hall Refurbishment	*254630*	-	393,228	(44,131)	-	349,097
School Block 3	*254626*	-	157,674	(13,869)	-	143,805
SW & WW Works & Investigation	*254632*	-	62,139	(5,598)	-	56,541
School Fire & Security	*254625*	-	51,300	(9,877)	-	41,423
1,2,3,4,5,6,7,11,12,13,14,15,16, 17,Pool Combined works	*254633*	-	696,976	(20,401)	-	676,575
STRG EM 1TS New Relocatable	*243683*		8,103	(8,103)		-
Totals		-	1,369,420	(101,979)	-	1,267,441

Represented by:	
Funds Held on Behalf of the Ministry of Education	1,267,441
Funds Receivable from the Ministry of Education	-
	1,267,441

2024		Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Septic Tank Upgrade Completed	*216989*	(44,589)	44,589	-	-	-
Caretaker's Shed - Completed	*216987*	(3,000)	3,000	-	-	-
AMS 1,2,13 Block Upgrades, Staffroom & Toilets - In Progress	*216993*	(24,066)	24,066	-	-	-
Bamboo removal and side wide fence - Completed	*234861*	670	-	(670)	-	-
Totals		(70,985)	71,655	(670)	-	-

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

18. 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.

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,955	3,130
Leadership Team		
Remuneration	419,399	380,046
Full-time equivalent members	3	3
Total key management personnel remuneration	423,354	383,176

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:

	2025 Actual	2024 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	0 - 5

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	9	8
110 - 120	4	1
120 - 130	2	0
	15	9

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up
In 2025 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School’s final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

21. Commitments

(a) Capital Commitments
At 31 December 2025, the Board had capital commitments of $2,537,179 (2024:$nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
School Hall Refurbishment	448,141
School Block 3	467,315
SW & WW Works & Investigation	63,445
School Fire & Security	47,893
STRG EM 1TS New Relocatable	755,284
1,2,3,4,5,6,7,11,12,13,14,15,16,17,Pool Combined works	755,101
Total	**2,537,179**

(b) Operating Commitments
As at 31 December 2025 the Board has no operating commitments (2024: $nil).

RIVERVIEW SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Financial assets measured at amortised cost	**$**	**$**	**$**
Cash and Cash Equivalents	2,075,845	367,139	230,808
Receivables	292,932	39,000	233,996
Investments - Term Deposits	-	-	200,000
Total Financial assets measured at amortised cost	2,368,777	406,139	664,804
Financial liabilities measured at amortised cost			
Payables	410,514	11,000	311,501
Finance Leases	12,088	10,000	17,599
Total Financial Liabilities Measured at Amortised Cost	422,602	21,000	329,100

23. Events After Balance Date

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

24. 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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NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RIVERVIEW SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of **Riverview School** (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
    - the School's financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on2 June 2026.

This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Members of the Board, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, How we have given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

Signed by:
Angela Edwards
47E0AA437031F21F

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand

RIVERVIEW SCHOOL

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term expired/expires
Jancy Stott	Presiding Member	Elected	May-2026
Eamonn Kelly	Principal		
Rob Haden	Treasurer	Elected	May-2026
Bekki Mills	Parent Representative	Elected	May-2026
Casey Perrin	Secretary	Re-elected	May-2026
Lewis Wallace	Parent Representative	Elected	May-2026
Piripi Silich	Ngati Rehia Representative	Re-elected	May-2026
Wopkje Pekel - Grijpsta	Staff Rep	Elected	May-2026
Sarah Hallgarth	Staff Rep	Elected	May-2025
Lorraine Chaney	Parent Representative	Elected Parent Representation	May-2025
Chris Baker	Treasurer	Elected Parent Representation	May-2025
Louise Murdoch	Presiding Member	Elected Parent Representation	May-2025

Annual Report

2025

Statement of variance: progress against targets

Evidence of the school's students' progress and achievement

Analysis of Variance Report for 2025

At the end of 2024 teachers spent time analysing achievement data to identify target learners who were achieving below expectation. Programmes were planned to accelerate progress in order to ensure these target learners were able to achieve at or closer to expectation. Resourcing was prioritised to put tier 2 interventions in place and support for classroom teachers through PLD and additional resources.

Target Learners for 2025 (Writing)

Year	2025 Target Learners (Below expectation at end of 2024)	End of Year Data
Year 2	22 students - 10 boys and 12 girls	6 students are below expectations made up of 3 girls and 3 boys.
Year 3	17 students - 9 boys and 8 girls	17 students are below expectations made up of 9 girls and 8 boys. However, 12 of these students have moved to just below expectation and gains are evident.
Year 6	29 students - 10 girls and 19 boys	22 students are below expectations. However, gains are evident in all students and teachers reported higher levels of engagement and positive self reflection on their own achievement.

As a school, the teaching of structured literacy was prioritised. Teachers found this PLD to be useful, effective in their classroom practice and an excellent tool for raising student achievement. Additional teacher funding also meant that a fulltime teacher was employed to run a tier 2 intervention to support learners who were target learners in areas of literacy. This had an impact on writing.

At the end of year. Teachers reported that they saw positive gains in students who attended regularly, were involved in a tier 2 intervention, participated in daily cross grouping for structured literacy and used the decodable texts in class. Students who made minimal gains had more complex needs that were often undiagnosed or students were struggling to make progress due to diverse learning needs having to be met before teachers could focus on achievement.

Whole school data showed minimal gains in writing progress. Teachers reported that the change in assessment tools as well as a better understanding of the leveling may have resulted in achievement data showing minimal improvement.

Target Learners for 2025 (Reading)

Yr	2025 Target Learners (Below expectation at end of 2024)	End of Year Data
Year 4	15 students - 11 boys and 4 girls	14 students were below expectation. However, this number is made up of 8 girls and 6 boys showing that there has been a change in the students who are underachieving. Those who have made gains are all boys.
Year 6	27 students - 8 girls and 19 boys	15 students were below expectation. Teachers felt that those who made gains had benefited from the daily structured programme as well as the new decodable texts.

Whole school data in reading showed students making minimal gains in this area. However, closer analysis of individuals and cohorts showed gains were made within a sub level. Teachers felt positive about attitudes towards reading, engagement and the use of tier 2 interventions and new resources that supported the teaching of structured literacy.

Target Learners for 2025 (Mathematics)

Year	2025 Target Learners (Below expectation at end of 2024)	End of Year Data
Year 2	22 students - 11 boys and 11 girls	2 students were below expectation. This was significant progress and teachers felt that a focus on Number Knowledge contributed to success.
Year 6	18 students - 15 boys and 3 girls	18 students were below expectation but had made considerable gains within a sub level.

The gains needed to be made to move from Below to At expectation in year 6 are significant. Teachers felt that the raw data did not reflect the gains made by individuals who showed higher levels of engagement, better understanding of number knowledge and a willingness to attempt more difficult mathematical tasks.

In the senior school, gains were attributed to cross grouping in a manner than was fluid and met student's needs while maximising teacher capability and resources.

Junior classes felt that a better shared understanding of using PR1ME as a resource had ensured more hands-on maths and use of equipment and a variety of teaching tools to raise achievement.

A maths night was held in term 2 to inform parents and whanau about how we teacher number knowledge and how this knowledge is the basis of maths. Whanau enjoyed the evening and reported that the games made maths fun and they felt confident that they would play them at home to support learners.

Tier 2 funding for maths support has been secured for 2026.

How we have given effect to Te Tiriti o Waitangi

How Riverview School has given effect to
Te Tiriti o Waitanga in 2025

Riverview School has a history of striving to give effect to the commitments of Te Tiriti o Waitanga both in principal and in practice. In 2025 this included:

1. The provision of a **specialist teacher of te reo Māori** who teaches in every class on a weekly basis. This programme began 7 years ago and has grown each year as the learning at each year level is built upon at the next. This has taken the level of learning from an initial basic level (simply vocabulary, phrases, commands, etc.) to the current curriculum, which has Akonga speaking in simple sentences, asking and answering questions and building on the range within this structure, etc.

2. **A growing relationship with our local Hāpu, Ngāti-Rēhia**. We have undertaken much collaborative work with Ngāti-Rēhia this year, including:
    a. Curriculum development (see three below)
    b. Attended the combined schools Kapa Haka Festival held at the Whiriora Marae in Term 3.

3. The **collaborative development with local schools and Ngāti-Rēhia of a local Aotearoa – NZ Histories curriculum**, **locally known as "Te Puheringa."** This initially involved the principals of 5 local schools and kaumatua from Ngāti-Rehia meeting to set up the kaupapa for the process of designing a localised history curriculum for all schools and Ngāti-Rēhia to follow. Later, each school appointed key staff to continue meeting with the kaumatua to work on the content of this curriculum.

4. **Growing the Cultural Capability of our teachers** and employed staff: This has been an ongoing focus for the past 4 years, working with Dr Lisa Watson of the University of Auckland and Te Pūherenga.

5. **Leadership Unit and specified duties allocated to a Senior Teacher to promote and foster improved welfare and achievement of our Māori akonga**. This includes:
    a. Running a Tuakana-Teina "big brother" mentoring programme throughout the year. While this is open to non-Māori students, the focus is on helping foster good social and learning habits in our younger Māori akonga by being buddied up with an older akonga and a variety of activities and lessons are shared together.

Statement of compliance with employment policy

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*We have policies developed within the "SchoolDocs" framework that are up to date and made available to all staff.*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*We have an EEO policy (SchoolDocs), and EEO Officer, and a Management team that monitors all matters pertaining to EEO in regards to all employment matters.*
How do you practise an impartial selection of suitably qualified persons for an appointment?	*We operate by the principles of EEO and follow our Policy.*
How are you recognising, – **The aims and aspirations of Māori,** – **The employment requirements of Māori, and** – **Greater involvement of Māori in the Education service?**	*We are very keen to do this but have very few staff and applicants who identify as Māori. In talking with those who are on staff, they confirm that they are very happy with their fair treatment and career opportunities. The BOT engaged Ngāti Rēhia, and co-opted a Ngāti Rēhia Representative to the BOT.*
How have you enhanced the abilities of individual employees?	*We provide a high level of ongoing professional development for all staff. Being in a rural area, this is often a high cost to the school, and all staff have equal access to this.*
How are you recognising the employment requirements of women?	*Our senior management team is well represented with women (7 out of 8 are women) and our Office Manager and Finance Manager. Their needs are wishes are well represented.*
How are you recognising the employment requirements of persons with disabilities?	*The school has been upgraded to include accessibility for all people, including those with disability.*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?		No

Kiwi Sport Funding

Statement of Kiwisport Funding - 2025

Kiwisport Report 2025
Riverview School

Kiwisport is a Government funded initiative that supports Schools to provide sporting opportunities for their students

This is a valuable funding source resource used by us to bring greater levels of physical activity into our school

In 2025, the school utilised the Kiwi Sport Funding on various sporting endeavours, including :

- Organisation and running of school Cross Country event.
- School participation in the inter-school Cross Country event.
- Organisation and running of school swimming sports in three half-day, year-based events.
- School participation in the inter-school Swimming sports.
- Purchase of a variety of sports equipment to enhance the introduction and coaching of various sports, as introduced by Sport Northland staff.
- Other sporting equipment as needed.