

# ROTORUA GIRLS' HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	153
<b>Principal:</b>	Sarah Davies
<b>School Address:</b>	251 Old Taupo Road, Rotorua
<b>School Postal Address:</b>	P O Box 518, Rotorua, 3010
<b>School Phone:</b>	07 348 0156
<b>School Email:</b>	kmitchell@rghs.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Mr Chris Nairn	Chairperson	Elected	2019
Mrs Ally Gibbons	Principal	ex Officio	
Ms Mercia Yates	Parent Rep	Elected	2019
Mrs Leonie Kiff	Parent Rep	Elected	2019
Mrs Sharlene Easthope-Harper	Parent Rep	Elected	2019
Mr Herman Jansonius	Parent Rep	Co-opted	2019
Mrs Sarah Riley	Staff Rep	Elected	2019
Miss Vaishali Morarji	Student Rep	Elected	Sep 2018
Miss Joelle Paki	Student Rep	Elected	2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# ROTORUA GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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# Rotorua Girls' High School

## Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

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Full Name of Board Chairperson

Mr Chris Nairn

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Signature of Board Chairperson



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Date: 31.05.19

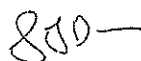
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Full Name of Principal

Mrs Sarah Davis

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Signature of Principal



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Date: 31.05.19

# Rotorua Girls' High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	6,998,254	6,264,090	7,230,399
Locally Raised Funds	3	681,034	201,632	648,334
Interest Earned		25,071	21,000	25,423
International Students	4	135,998	6,000	22,557
		<u>7,840,357</u>	<u>6,492,722</u>	<u>7,926,713</u>
<b>Expenses</b>				
Locally Raised Funds	3	387,054	41,050	418,517
International Students	4	65,889	320	11,309
Learning Resources	5	4,766,963	4,077,159	4,631,969
Administration	6	543,461	461,676	520,600
Finance Costs		3,216	4,000	10,273
Property	7	1,961,293	1,847,484	2,181,882
Depreciation	8	187,742	170,000	190,950
Loss on Disposal of Property, Plant and Equipment		12,742	-	340
		<u>7,928,360</u>	<u>6,601,689</u>	<u>7,965,840</u>
<b>Net Surplus / (Deficit)</b>		<b>(88,003)</b>	<b>(108,967)</b>	<b>(39,127)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(88,003)</u></b>	<b><u>(108,967)</u></b>	<b><u>(39,127)</u></b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Rotorua Girls' High School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>1,796,530</b>	<b>1,633,019</b>	<b>1,801,958</b>
Total comprehensive revenue and expense for the year	(88,003)	(108,967)	(39,127)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	33,699
<b>Equity at 31 December</b>	<b>1,708,527</b>	<b>1,524,052</b>	<b>1,796,530</b>
 Retained Earnings	 1,708,527	 1,524,052	 1,796,530
<b>Equity at 31 December</b>	<b>1,708,527</b>	<b>1,524,052</b>	<b>1,796,530</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**Rotorua Girls' High School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	959,240	536,911	740,594
Accounts Receivable	10	243,672	197,077	270,202
GST Receivable		22,882	10,386	30,487
Prepayments		17,673	4,136	101
Investments	11	28,209	-	287,209
Funds owed for Capital Works Projects	19	10,862	-	35,207
		<u>1,282,538</u>	<u>748,510</u>	<u>1,363,800</u>
<b>Current Liabilities</b>				
Accounts Payable	13	384,487	222,110	375,273
Borrowings - Due in one year	14	-	2,030	2,030
Revenue Received in Advance	15	52,122	57,604	52,361
Provision for Cyclical Maintenance	16	156,203	25,182	116,004
Finance Lease Liability - Current Portion	17	61,412	112,432	60,913
Funds held in Trust	18	31,725	24,710	37,681
		<u>685,949</u>	<u>444,068</u>	<u>644,262</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>596,589</u>	<u>304,442</u>	<u>719,538</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,380,112	1,302,055	1,366,919
		<u>1,380,112</u>	<u>1,302,055</u>	<u>1,366,919</u>
<b>Non-current Liabilities</b>				
Borrowings - Due beyond one year	14	-	2,538	508
Provision for Cyclical Maintenance	16	162,714	74,182	160,655
Finance Lease Liability	17	105,460	5,725	128,764
		<u>268,174</u>	<u>82,445</u>	<u>289,927</u>
<b>Net Assets</b>		<u>1,708,527</u>	<u>1,524,052</u>	<u>1,796,530</u>
<b>Equity</b>		<u>1,708,527</u>	<u>1,524,052</u>	<u>1,796,530</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Rotorua Girls' High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,714,649	1,551,145	1,828,875
Locally Raised Funds		708,622	165,632	628,994
International Students		139,346	6,000	27,557
Goods and Services Tax (net)		7,605	-	(20,101)
Payments to Employees		(730,509)	(775,097)	(824,173)
Payments to Suppliers		(1,691,807)	(860,490)	(1,419,290)
Cyclical Maintenance Payments in the year		(18,362)	(218,000)	-
Interest Paid		(3,216)	(4,000)	(10,273)
Interest Received		26,981	21,000	24,544
Net cash from / (to) the Operating Activities		153,309	(113,810)	236,133
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(154,872)	(152,000)	(48,423)
Purchase of Investments		-	-	(259,000)
Proceeds from Sale of Investments		276,606	-	-
Net cash from / (to) the Investing Activities		121,734	(152,000)	(307,423)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	33,699
Finance Lease Payments		(60,170)	(65,935)	(49,679)
Painting contract payments		-	(12,224)	(28,021)
Loans Received/ Repayment of Loans		(2,538)	(2,030)	(2,030)
Funds Administered on Behalf of Third Parties		(17,061)	-	14,738
Funds Held for Capital Works Projects		23,372	-	(39,733)
Net cash from Financing Activities		(56,397)	(80,189)	(71,026)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>218,646</b>	<b>(345,999)</b>	<b>(142,316)</b>
Cash and cash equivalents at the beginning of the year	9	740,594	882,910	882,910
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>959,240</b>	<b>536,911</b>	<b>740,594</b>

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

# **Rotorua Girls' High School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Rotorua Girls' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

###### ***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 Act 1989 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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.

###### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



**Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

**Classification of leases**

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

**Other Grants**

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 recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) 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.

#### **g) 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.

#### **h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

#### **i) Inventories**

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

#### **j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **k) 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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Library Resources	8 years DV

Leased assets are depreciated over the life of the lease.

### **l) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **m) 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. 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.

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.

### **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **q) 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.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

#### **s) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

#### **u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**v) 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.

**w) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**x) 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,431,119	1,487,145	1,467,590
Teachers' salaries grants	3,727,970	3,352,461	3,742,395
Use of Land and Buildings grants	1,436,483	1,356,484	1,661,853
Other MoE Grants	209,633	68,000	124,284
Other government grants	193,049	-	234,277
	<u>6,998,254</u>	<u>6,264,090</u>	<u>7,230,399</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	7,256	8,000	9,036
Bequests & Grants	82,942	33,891	50,278
Activities	334,067	108,720	492,150
Trading	23,500	21,000	31,971
Fundraising	7,670	1,000	8,043
Other Revenue	67,202	29,021	55,292
School House	-	-	1,564
Overseas Travel	158,397	-	-
	<u>681,034</u>	<u>201,632</u>	<u>648,334</u>
<b>Expenses</b>			
Activities	204,024	22,050	391,385
Trading	12,487	18,000	13,576
Fundraising costs	9,341	-	9,578
Other Expenses	1,426	-	919
School House	622	1,000	3,059
Overseas Travel	159,154	-	-
	<u>387,054</u>	<u>41,050</u>	<u>418,517</u>
<b>Surplus for the year Locally raised funds</b>	<u>293,980</u>	<u>160,582</u>	<u>229,817</u>

### Overseas Travel

Included in overseas travel above are the following trips:

#### Hawaii

During 2018, the school organised a trip to Hawaii for 33 students and 3 teachers to become Global Citizens through "retracing the footsteps of our ancestors". The school obtained no grant funding but various fundraising activities raised \$5,200 to assist towards the cost of the trip. The balance was covered by the students. No Government funding was used to fund the trip.

#### Raukura

During 2018, the school organised a trip to Sydney for 21 students and 3 teachers to perform at the global festival. This provided another opportunity to expose our girls to the type of global environment that highlights the importance of nurturing who we are culturally no matter where we are in the world.

The school obtained grant funding totalling \$5,000 and various other fundraising activities raised a further \$2,110 to assist towards the cost of the trip. The balance was covered by the students. No Government funding was used to fund the trip.

#### 4. International Student Revenue and Expenses

	2018 Actual Number 2	2018 Budget (Unaudited) Number 1	2017 Actual Number 2
International Student Roll			
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	135,998	6,000	22,557
<b>Expenses</b>			
Employee Benefit - Salaries	826	-	-
Other Expenses	65,063	320	11,309
	65,889	320	11,309
<i>Surplus for the year International Students'</i>	<u>70,109</u>	<u>5,680</u>	<u>11,248</u>

#### 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	208,934	195,947	176,182
Library resources	1,940	2,500	1,858
Employee benefits - salaries	4,322,167	3,820,612	4,239,401
Staff development	30,552	34,000	33,554
Pastoral Support	15,325	16,500	14,056
Information And Communication Technology	53,923	7,600	7,175
School For Young Parents	134,122	-	159,743
	<u>4,766,963</u>	<u>4,077,159</u>	<u>4,631,969</u>

#### 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	9,425	9,150	9,150
Board of Trustees Fees	6,550	7,000	7,175
Board of Trustees Expenses	28,640	13,000	6,813
Communication	30,363	32,700	35,479
Consumables	42,747	45,600	38,327
Operating Lease	71,700	55,000	66,247
Legal Fees	17,642	5,000	32,677
Other	68,145	70,900	70,335
Employee Benefits - Salaries	214,779	175,346	206,191
Insurance	24,153	15,000	19,832
Service Providers, Contractors and Consultancy	29,317	32,980	28,374
	<u>543,461</u>	<u>461,676</u>	<u>520,600</u>

## 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	33,423	33,000	54,979
Cyclical Maintenance Expense	46,187	48,000	27,502
Grounds	17,747	12,000	17,991
Heat, Light and Water	97,718	100,000	87,251
Repairs and Maintenance	58,634	44,000	38,768
Use of Land and Buildings	1,436,483	1,356,484	1,661,853
Security	9,226	10,000	13,454
Employee Benefits - Salaries	-	-	129,270
Consultancy And Contract Services	261,875	244,000	150,814
	<u>1,961,293</u>	<u>1,847,484</u>	<u>2,181,882</u>

The use of land and buildings figure represents 8% 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.

## 8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	35,667	31,450	35,326
Furniture and Equipment	43,193	51,302	57,624
Information and Communication Technology	26,754	26,550	29,822
Motor Vehicles	6,676	2,915	3,274
Leased Assets	72,731	55,202	62,005
Library Resources	2,721	2,581	2,899
	<u>187,742</u>	<u>170,000</u>	<u>190,950</u>

## 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
ASB -06 Business Saver	275,779	536,911	246,971
ASB -03 International Students Account	62,099	-	39,576
ASB -52 Savings On Call	12,993	-	127,348
ASB Tessa McMillan Bus Saver	429	-	428
ASB -00 Main Account	7,940	-	26,271
Short-term Bank Deposits	600,000	-	300,000
Cash equivalents for Cash Flow Statement	<u>959,240</u>	<u>536,911</u>	<u>740,594</u>

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

Of the \$959,240 Cash and Cash Equivalents, \$3,847 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.



#### 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	5,149	26,689	16,422
Interest Receivable	-	1,031	1,910
Teacher Salaries Grant Receivable	238,523	169,357	251,870
	<u>243,672</u>	<u>197,077</u>	<u>270,202</u>
Receivables from Exchange Transactions	5,149	27,720	18,332
Receivables from Non-Exchange Transactions	238,523	169,357	251,870
	<u>243,672</u>	<u>197,077</u>	<u>270,202</u>

#### 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	28,209	-	287,209

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Land	46,000	-	-	-	-	46,000
Building Improvements	899,800	6,571	-	-	(35,667)	870,704
Furniture and Equipment	174,939	47,057	(9,559)	-	(43,193)	169,244
Information and Communication Tech	59,143	38,614	(3,183)	-	(26,754)	67,820
Motor Vehicles	750	72,513	-	-	(6,676)	66,588
Leased Assets	166,334	47,074	-	-	(72,731)	140,677
Library Resources	19,953	1,847	-	-	(2,721)	19,079
<b>Balance at 31 December 2018</b>	<b>1,366,919</b>	<b>213,676</b>	<b>(12,742)</b>	<b>-</b>	<b>(187,742)</b>	<b>1,380,112</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Land	46,000	-	46,000
Building Improvements	1,718,573	(847,869)	870,704
Furniture and Equipment	1,371,078	(1,201,834)	169,244
Information and Communication	320,280	(252,460)	67,820
Motor Vehicles	154,288	(87,700)	66,588
Leased Assets	357,137	(216,460)	140,677
Library Resources	110,749	(91,670)	19,079
<b>Balance at 31 December 2018</b>	<b>4,078,105</b>	<b>(2,697,993)</b>	<b>1,380,112</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Land	46,000	-	-	-	-	46,000
Building Improvements	928,486	6,640	-	-	(35,326)	899,800
Furniture and Equipment	204,261	28,303	-	-	(57,624)	174,939
Information and Communication Tech	75,485	13,480	-	-	(29,822)	59,143
Motor Vehicles	4,024	-	-	-	(3,274)	750
Leased Assets	160,607	67,732	-	-	(62,005)	166,334
Library Resources	23,192	-	(340)	-	(2,899)	19,953
<b>Balance at 31 December 2017</b>	<b>1,442,055</b>	<b>116,155</b>	<b>(340)</b>	<b>-</b>	<b>(190,950)</b>	<b>1,366,919</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Land	46,000	-	46,000
Building Improvements	1,712,002	(812,202)	899,800
Furniture and Equipment	1,361,063	(1,186,124)	174,939
Information and Communication	305,528	(246,385)	59,143
Motor Vehicles	81,774	(81,024)	750
Leased Assets	310,063	(143,729)	166,334
Library Resources	108,902	(88,949)	19,953
<b>Balance at 31 December 2017</b>	<b>3,925,332</b>	<b>(2,558,413)</b>	<b>1,366,919</b>

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	115,236	24,023	80,334
Accruals	9,425	10,350	9,150
Capital accruals for PPE items	11,731	-	69
Banking staffing overuse	-	-	19,567
Employee Entitlements - salaries	238,523	169,357	251,870
Employee Entitlements - leave accrual	9,572	18,380	14,283
	<u>384,487</u>	<u>222,110</u>	<u>375,273</u>
Payables for Exchange Transactions	384,487	222,110	355,706
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	19,567
	<u>384,487</u>	<u>222,110</u>	<u>375,273</u>

The carrying value of payables approximates their fair value.

### 14. Borrowings

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Due in One Year	-	2,030	2,030
Due Beyond One Year	-	2,538	508
	<u>-</u>	<u>4,568</u>	<u>2,538</u>

### 15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Future Months Ops Grant	-	57,604	-
International Students in Advance	8,348	-	-
Income In Advance	43,774	-	52,361
	<u>52,122</u>	<u>57,604</u>	<u>52,361</u>

### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	276,659	51,364	249,157
Increase to the Provision During the Year	46,187	48,000	27,502
Use of the Provision During the Year	(3,929)	-	-
Provision at the End of the Year	<u>318,917</u>	<u>99,364</u>	<u>276,659</u>
Cyclical Maintenance - Current	156,203	25,182	116,004
Cyclical Maintenance - Term	162,714	74,182	160,655
	<u>318,917</u>	<u>99,364</u>	<u>276,659</u>

## 17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	61,412	112,432	60,913
Later than One Year and no Later than Five Years	105,460	5,725	128,764
	<u>166,872</u>	<u>118,157</u>	<u>189,677</u>

## 18. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	31,725	24,710	37,681
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>31,725</u>	<u>24,710</u>	<u>37,681</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 19. Funds Owed (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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA Compliance	<i>in progress</i>	35,207	45,122	6,068	-	(3,847)
114 Sunset Road - Repair Work	<i>in progress</i>	-	-	14,709	-	14,709
Totals		<u>35,207</u>	<u>45,122</u>	<u>20,777</u>	<u>-</u>	<u>10,862</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	(3,847)
Funds Due from the Ministry of Education	14,709
	<u>10,862</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Heating	<i>completed</i>	(1,922)	-	1,922	-	-
10 YPP	<i>completed</i>	-	8,100	8,100	-	-
5YA Compliance	<i>in progress</i>	-	-	35,207	-	35,207
Totals		<u>(1,922)</u>	<u>8,100</u>	<u>45,229</u>	<u>-</u>	<u>35,207</u>

## 20. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 21. Remuneration

### *Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	6,550	7,175
Full-time equivalent members	0.17	0.17
<i>Leadership Team</i>		
Remuneration	418,589	459,525
Full-time equivalent members	3.41	4.00
Total key management personnel remuneration	425,139	466,700
Total full-time equivalent personnel	3.58	4.17

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### *Principal*

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	1.00	-
100 - 110	1.00	2.00
	2.00	2.00

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

## 22. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	83,603	85,278
Later than One Year and No Later than Five Years	194,651	278,016
Later than Five Years	-	-
	<u>278,254</u>	<u>363,294</u>

## 25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	959,240	536,911	740,594
Receivables	243,672	197,077	270,202
Investments - Term Deposits	28,209	-	287,209
Total Loans and Receivables	1,231,121	733,988	1,298,005

### Financial liabilities measured at amortised cost

Payables	384,487	222,110	375,273
Borrowings - Loans	-	4,568	2,538
Finance Leases	166,872	118,157	189,677
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	551,359	344,835	567,488

## 27. Events After Balance Date

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

## 28. Comparatives

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

## Independent Auditor's Report

# To the Readers of Rotorua Girls' High School's Financial Statements

## For the Year Ended 31 December 2018

The Auditor-General is the auditor of Rotorua Girls' High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 21, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2019. 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 of Trustees 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.

#### CHARTERED ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand  
PO Box 222  
Tauranga 3144, New Zealand  
Telephone: +64 7 927 1234  
[williambuck.co.nz](http://williambuck.co.nz)

William Buck Audit (NZ) Limited



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

### **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 25 to 44, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

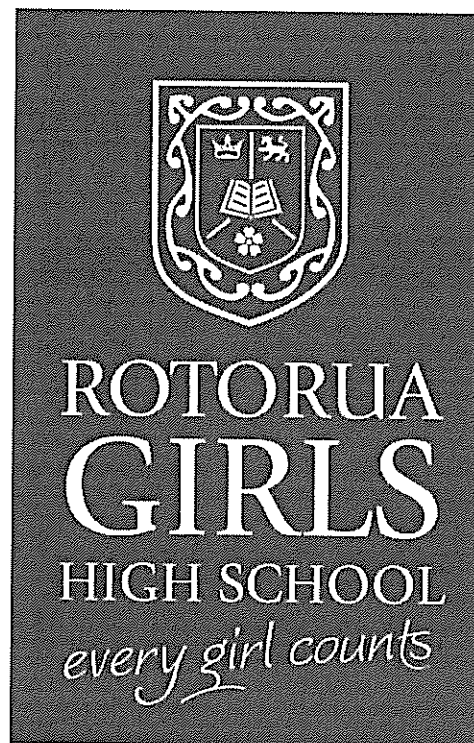
Other than the audit, we have no relationship with or interests in the School.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

# Rotorua Girls' High School Analysis of Variance 2018

For the year ended 31 December 2018



## Analysis of Variance

The Board of Trustees for the past 15 years has annually reaffirmed that if student achievement is to increase, we must firstly have the students at school (attendance data); secondly, student literacy and numeracy levels must be significantly improved by the end of Year 10 if students are to be realistically focused on NCEA; and thirdly students must be encouraged to stay at school (or in education or training) for longer, so that they can ultimately leave with higher qualifications. Our goals reflect this and targets are raised each year.

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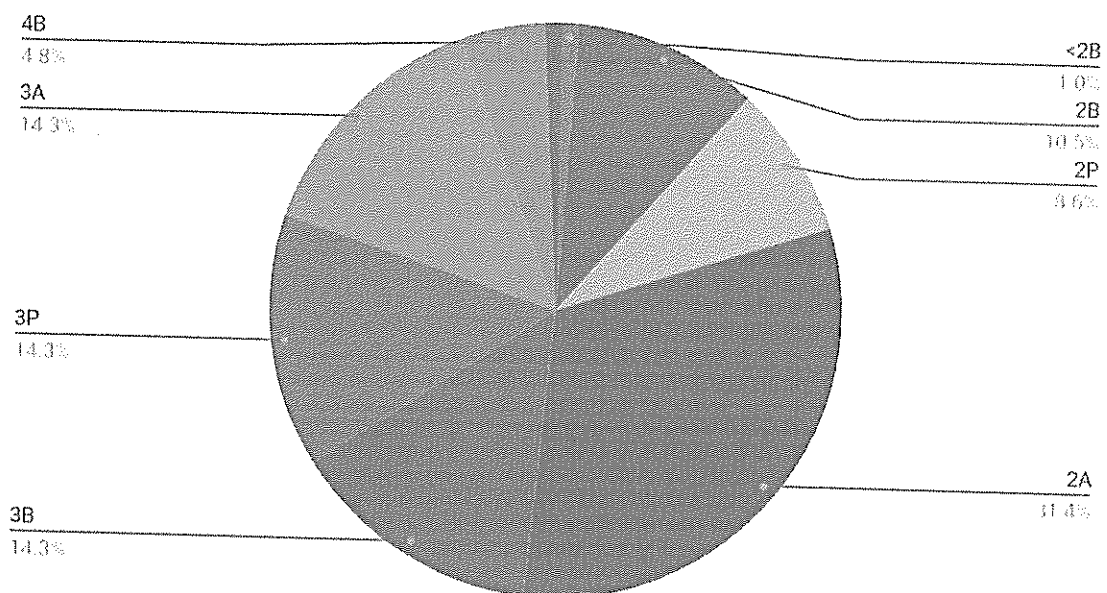
**TARGET 1– Writing. The goal is for 90% of Year 9 and Year 10 students to move up at least two sub-levels of the New Zealand Curriculum**

All junior students are tested using e-asTTle writing tests. The prompt used is for a piece of creative writing. The same test was used in baseline gathering of data and the end of year data.

### Year 9 Results: Baseline Data

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A
<b>Total</b>	1	11	9	33	15	15	15	5	1	
<b>Māori</b>	1	10	7	30	11	11	12	4	1	
<b>Pasifika</b>		1			1	1	1			

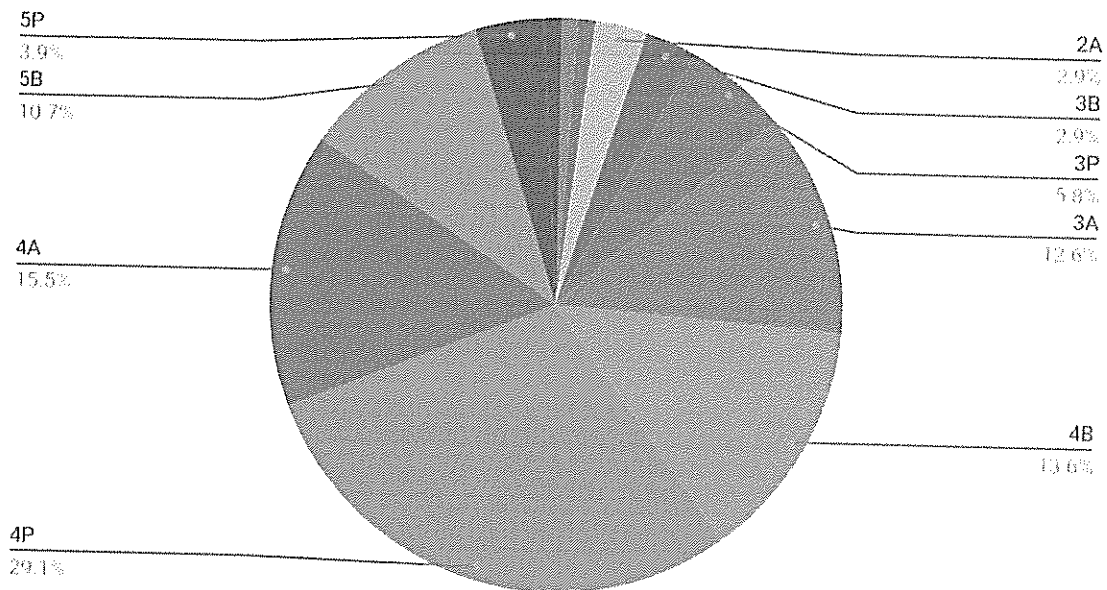
## Points scored



## Year 9 Results: End of Year Data

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A
<b>Total</b>	1	1		3	3	6	13	14	30	16	11	4	1
<b>Māori</b>	1	1		3	3	5	10	13	22	10	10	3	1
<b>Pasifika</b>						1			1	2	1		

## Points scored



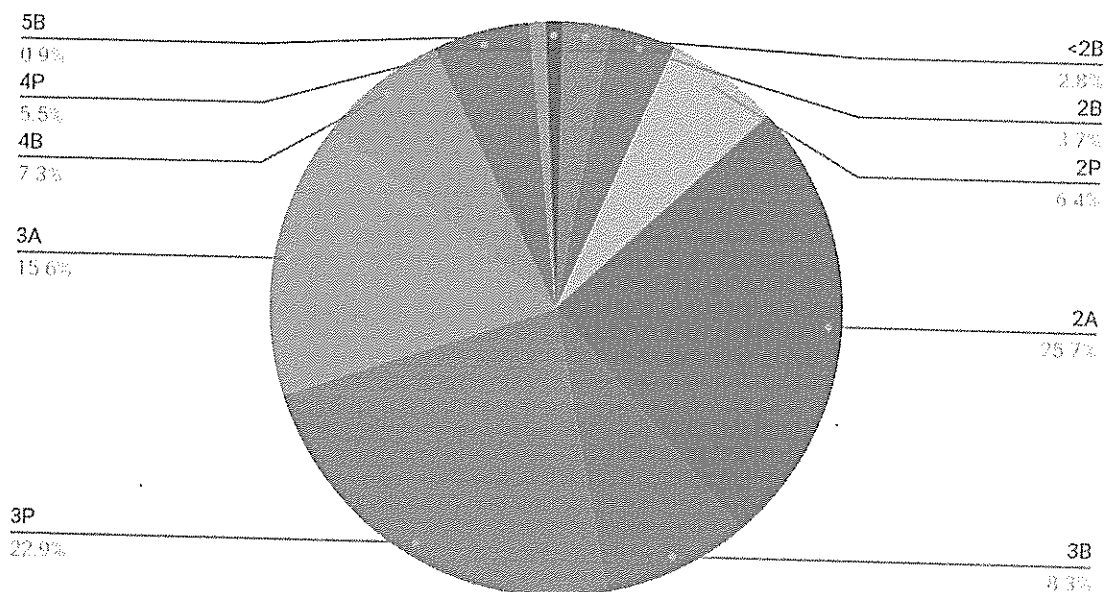
## Analysis of Data

The cohort has tested at writing average of 3B at the start of the year, by the end of the year the cohort was tested and have a writing average of 4B. We currently have 74% of the year 9 2018 cohort sitting at above 3A. This is a 68% increase from the start of the year where only 6% were sitting above 3A. This increase can be attributed to the school wide focus on writing and the use of write that essay programme and principles that applies to everyday teaching. We saw improvement in the writing in each junior unit within the English programme, and we hope to see further improvement as we refine the writing literacy programme.

## Year 10 Results: Baseline Data

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B
Total	3	4	7	28	9	25	17	8	6	1	1			
Māori	2	4	5	23	8	23	14	7	6	1				
Pasifika						1	1							

## Points scored



## Year 10 Results: End of Year Data

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P
<b>Total</b>				2		2	4	8	8	16	21	20	22	6	2
<b>Māori</b>				2		1	3	6	7	12	17	16	18	5	2
<b>Pasifika</b>										1	1		1		

## Analysis of Data.

The cohort has tested at writing average of 3B at the start of the year, by the end of the year the cohort was tested and have a writing average of 5B. We currently have 78% of the year 2018 cohort sitting at 4A and above. This is a 56% increase from the start of the year where only 18% were sitting at or above 4A. This increase can be attributed to the school wide focus on writing and the use of write that essay programme and principles that applies to everyday teaching. We saw improvement in the writing in each junior unit within the English programme, and we hope to see further improvement as we refine the writing literacy programme.

### Variance

In 2017 the year 9 cohort target was that students would improve by at least 2 sub levels in e-asTTle. 72% of the cohort reached this target and improved by at least 2 sub levels. 9% of the cohort improved by 1 sub level. Unfortunately 19% of the cohort had done one test so no comparisons could be made.

In 2018 the year 10 cohort target was to improve by at least one sub level in the e-asTTle writing test. 95% of the cohort reached this target and improved by at least 1 sub level. 75% had improved by at least 2 sub levels under e-asTTle.

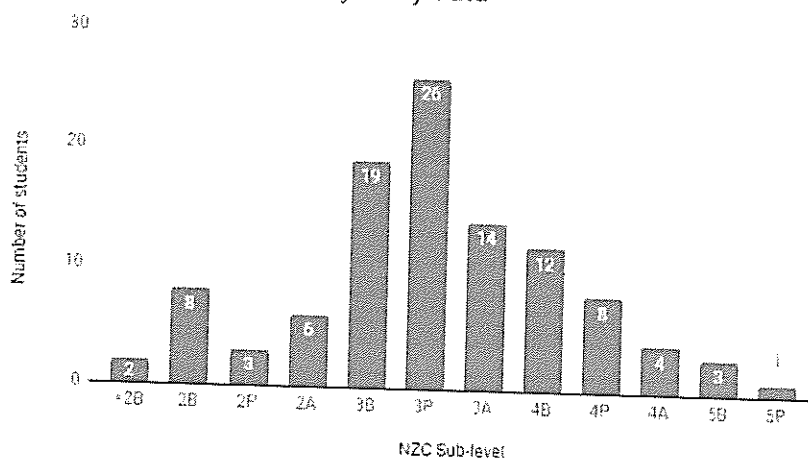
**TARGET 2: NUMERACY TARGET: The goal is for 90% of students in Year 9 and 10 to move up at least 2 sub levels of the NZC during the year**

### Year 9

Entry data based on information provided from contributing schools.

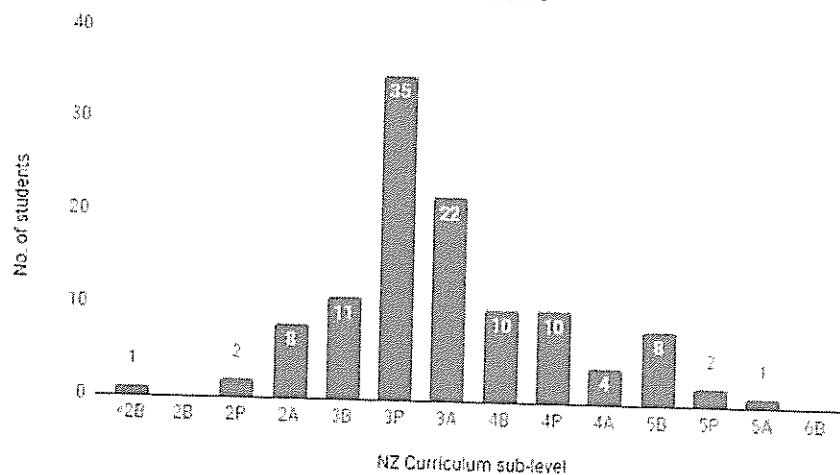
	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B
<i>Entry</i>	2	8	3	6	19	26	14	12	8	4	3	1	0	0
<i>2018</i>	1		2	8	11	35	22	10	10	4	8	2	1	0

Year 9 e-asTTle Numeracy Entry data

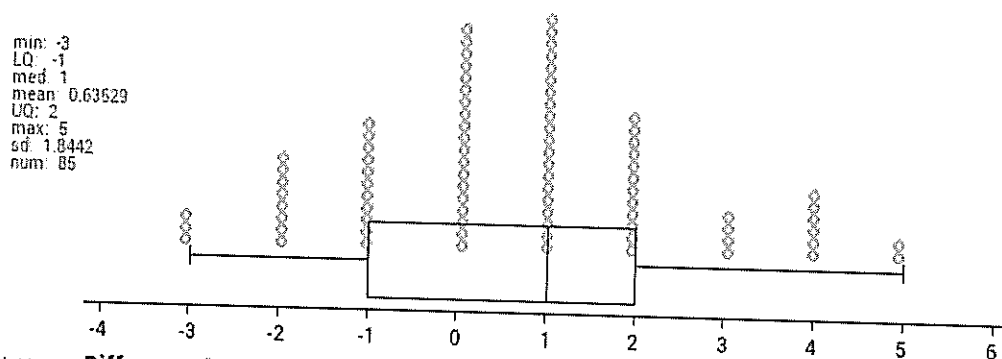




### Year 9 End of year e-asTTle results 2018



### Year 9 difference in E-AsTTle scores from beginning of 2018 to end of 2018



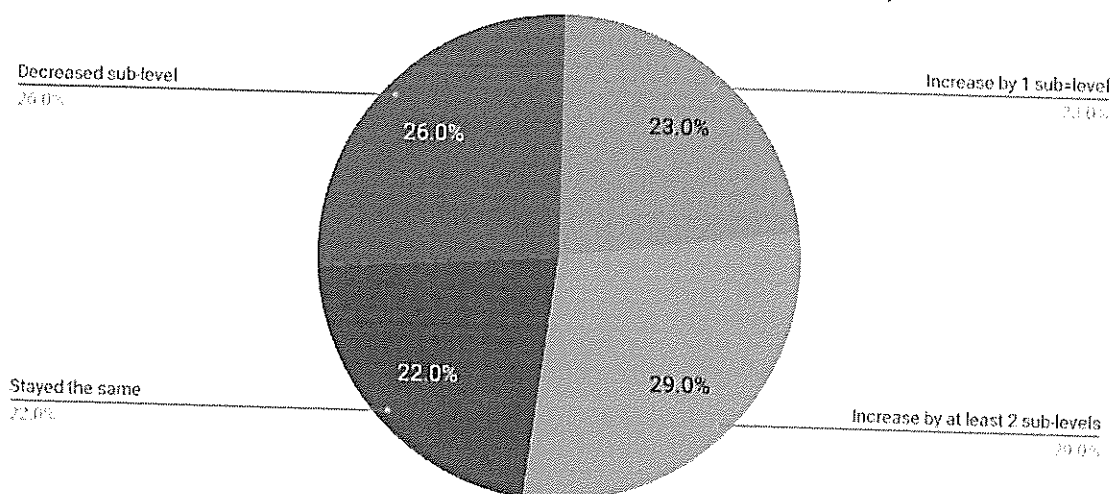
Made with NZGraphs **Difference (e-asTTle Numeracy yr 9 2018 - e-asTTle Numeracy Year 9- 2017)** [www.mathsnz.com](http://www.mathsnz.com)

The median difference between beginning of 2018 and 2018 scores was 1, the mean was 0.6. this means that the average increase on sub-level was between 0.6 to 1 sub-level. 22 out of 85 students (26%) decreased to a lower sub-level, 19 students (22%) stayed the same and 44 students (51%) increased to a higher sub-level.

Overall, 42 students (49%) had either no improvement or went down in score, and 44 students (51%) improved. Of those that increased their scores, 24 students (28%) met the school target of improving their numeracy scores by at least 2 sub-levels.

### Difference in E-asTTle data.

### Difference in E-Asttle Numeracy scores from 2017 to 2018 (All Yr 9)



### Recommendations for 2019

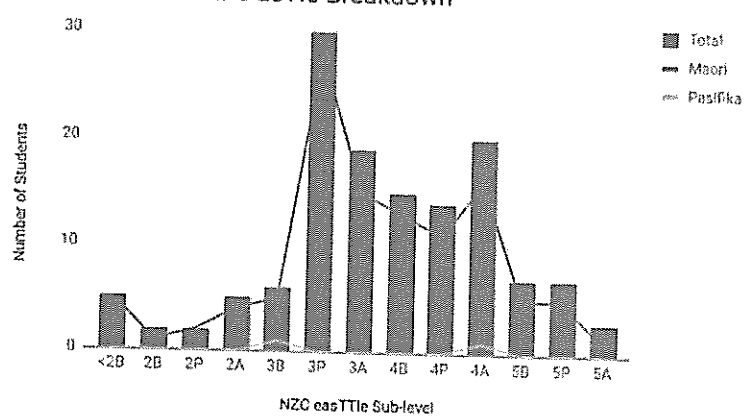
1. Due to the lack of data obtained from the contributing schools - despite this being a focus of the CoL to reduce the over testing of students - we will resume full cohort testing at the beginning of Year 9 to ensure a complete baseline data for all students.
2. New students data needs to be gathered as part of the enrolment process.
3. Changes to junior programme for 2019. Establish faculty wide use of the NZC planning spreadsheet developed by NPeW & FFL to ensure mapping of AO. More deliberate actions to ensure the level of mathematics is appropriate and scaffolded to continue to raise achievement.
4. There is no differentiation other than the level at which learning is pitched at for the accelerate class. 2019 staff will develop a specific year 9 accelerate programme (consultation with HoF).

### Year 10

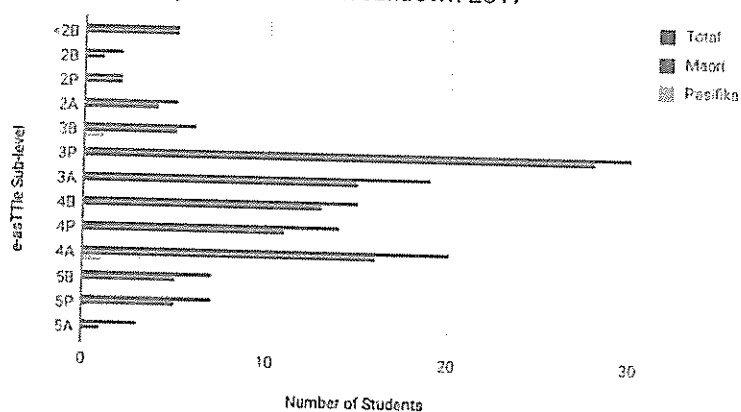
Based on information provided from end of year data 2017.

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	TOTAL
<b>Total</b>	5	2	2	5	6	30	19	15	14	20	7	7	3	135
<b>Maori</b>	5	1	2	4	5	28	15	13	11	16	5	5	1	111
<b>Pasifika</b>	0	0	0	0	1	0	0	0	0	1	0	0	0	2

Year 9 End of Year e-asTtle Breakdown



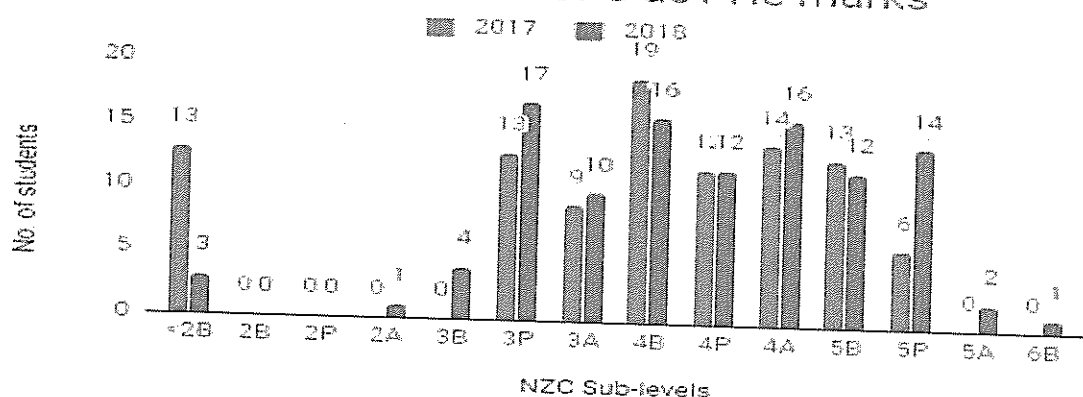
Year 9 End of year e-asTtle breakdown 2017



### 2018 results

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B
2017	13	0	0	0	0	13	9	19	12	14	13	6	0	0
2018	3	0	0	1	4	17	10	16	12	16	12	14	2	1

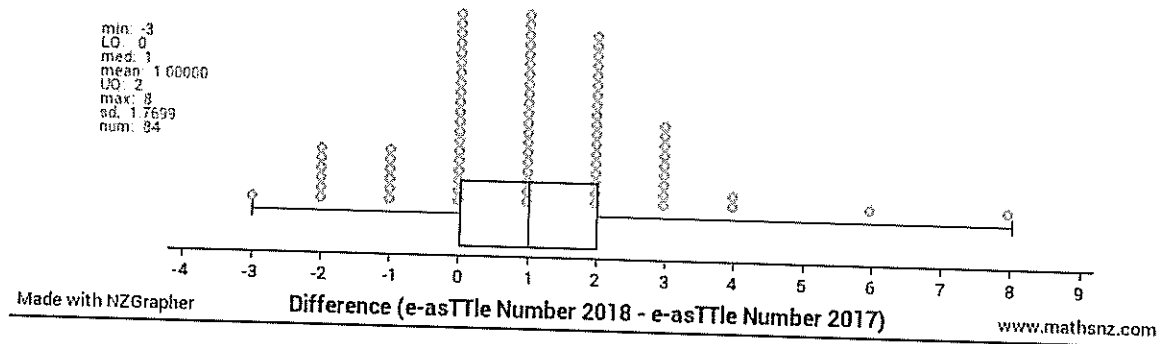
## 2017 & 2018 distribution of e-asTTle marks



### Shifts within each NZ Curriculum Sub-level

<b>End of 2017</b>	<b>End of 2018</b>	<b>COMMENTS</b>
35 students at level NZC 3 or less.	35 students at level NZC 3 or less.	13 students at NZC Level 2 now only 4 students, this shows the tail end shift meaning an improvement in priority learner data.
45 students at level NZC 4	44 students at level NZC 4	Similar numbers sitting within NZC level 4 with slight shift within the levels
19 students at level NZC 5	29 students at level NZC 5	Increase in 10 students attaining NZC level 5
0 students at NZC Level 6	1 students at NZC Level 6	Need to establish why we are not having students achieving at the top end of the results.

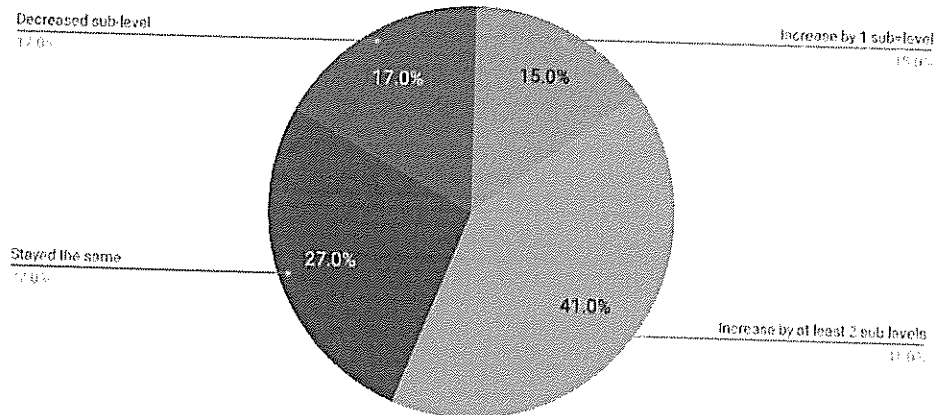
## Comparison of Year 10 E-asstle Number Test scores from 2017 to 2018



The median difference between 2017 and 2018 scores was 1, this means that the median increase on numeracy E-asstle scores was 1 sub-level. 20 out of 84 students (24%) decreased to a lower sub-level, 13 students (15%) stayed the same and 51 students (61%) increased to a higher sub-level.

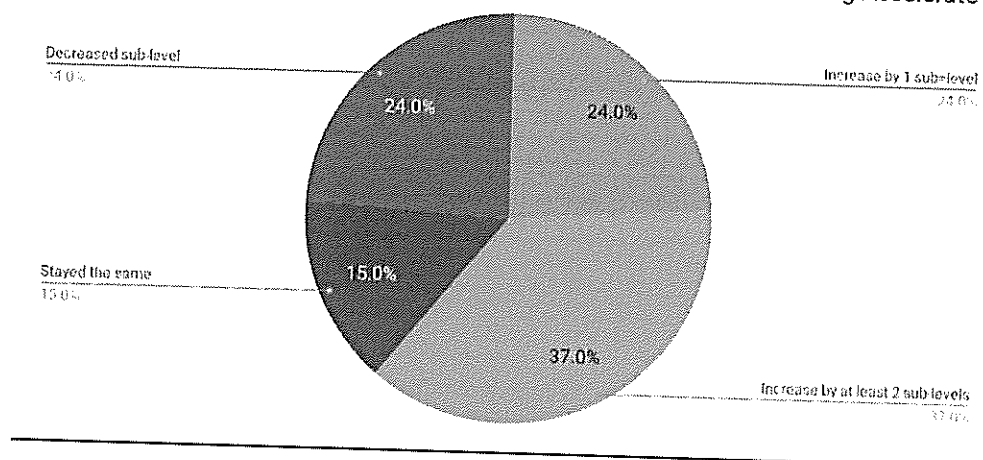
Overall, 33 students (39%) had either no improvement or went down in score, and 51 students (61%) improved. Of those that increased their scores, 31 students (37%) met the school target of improving their numeracy scores by at least 2 sub-levels.

Difference in E-Asttle Numeracy scores from 2017 to 2018 (Mainstream Yr 10)



56 % increased in E-Asttle sub-level, 44% stayed the same or decreased

### Difference in E-Asttle Numeracy scores from 2017 to 2018 Yr 10 including Accelerate



61 % increased in E-Asttle sub-level, 39%% stayed the same or decreased

### Recommendations for 2019

1. Lack of mathematically rich contexts within the inquiry programmes in 2018. Students only increased an average 1 NZC sub-level. Revise programme and delivery of subject specialist skills for 2019.
2. Year 10 Accelerate to complete entire NCEA Level One Programme of 14 Achievement standards, contextual/thematic links to junior school inquiry only to allow the time needed for specialist skill instruction and application.
3. FFL and Year 9 Accelerate to complete the Numeracy portfolio (10 credits)
4. Kahui ako to complete year long application of arithmetic through embedding Number tasks into subject capabilities.
5. Junior programme will foster a new ethos focussing on preparing students to be more effective learners.

**TARGET 3: NCEA: Increase the percentage of students achieving NCEA -**  
**Level 1 90%**  
**Level 2 90%**  
**Level 3 95%**  
**UE – 100% (of students intending to go to University)**

#### **NZQA Statistic Reporting for 2018 Results:**

2019 sees a new reporting of NCEA results by NZQA. The new statistical reports provide views of student achievements in NCEA, NCEA Endorsement, UE Literacy and Numeracy, Course Endorsement, Individual Standards, and Scholarships.

By default, reports will calculate percentages based on the students **enrolled** at each school. Most reports will, by default, show **cumulative achievement data**, meaning that all achievement by a student is counted, even if that achievement was in a prior year. Enrolled data includes all Alternative Education students; it does not include the Rotorua School for Young Parents as originally indicated by NZQA in 2018. This decision was appealed by many schools and as a result, NZQA decided not to include the teen parent units in the new reporting format.

I have included the new enrolled, cumulative achievement data in this report and have also included the Participation data as reported on in the past.

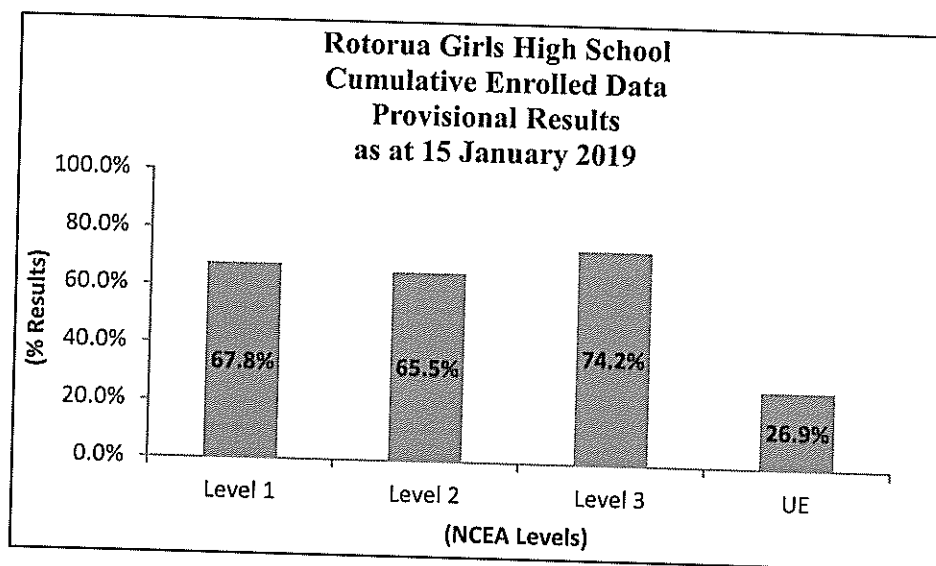
This is a new journey for me, having to learn yet another statistical change introduced by NZQA, so my reporting this year will look slightly different, as I have reported on current achievement data in the past.

Table 1: shows the 2018 Enrolled Cumulative Data:

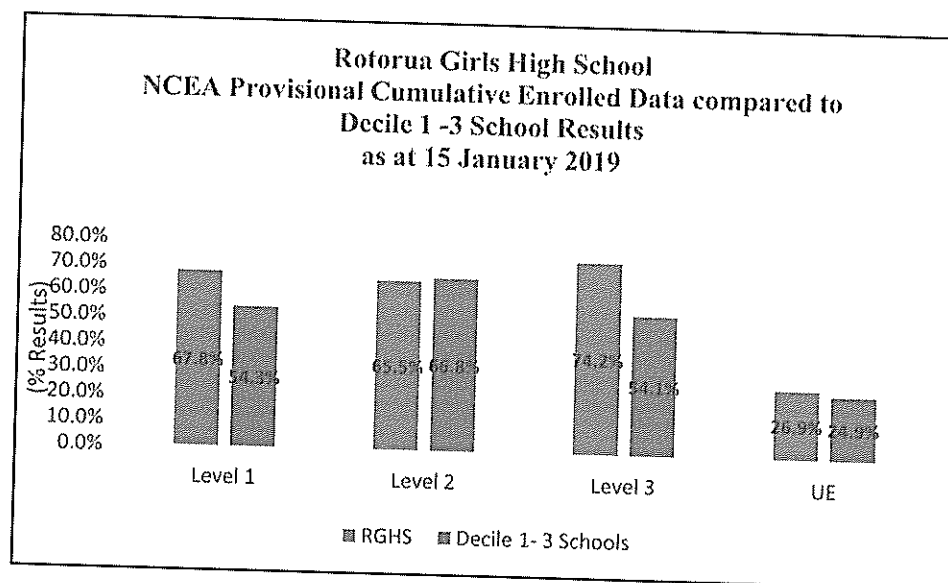
**ENROLLED CUMULATIVE DATA**  
**(New Reporting Data System NZQA) 2019**  
**NCEA as at 15 January 2019**

<b>NCEA Year Level</b>	<b>2018 Provisional Results 15/01/2019</b>	<b>2017 Provisional Results 15/01/2018</b>
<b>1</b>	<b>67.8% (83/123)</b>	81.6% (107/131)
<b>2</b>	<b>65.5% (59/90)</b>	93.8% (101/108)
<b>3</b>	<b>74.2% (77/103)</b>	82.3% (78/94)
<b>UE</b>	<b>26.9% (30/112 )</b>	58.3% (56/96)
<b>Level 1 Literacy</b>	<b>84.3% (95/112)</b>	90.4% ( 113/125)
<b>Level 1 Numeracy</b>		86.8% (113/130)

Graph 1: shows the Cumulative Enrolled Data:



Graph 2: shows the Cumulative Enrolled Data:



#### Analysis:

**Level 1 Cumulative Enrolled** provisional results of **67.8%** when compared with the National Decile of 1 – 3 School's data of **54.3%** shows we are **above by 13.5%**, which is positive.

**Level 2 Cumulative Enrolled** provisional results of **65.5%** when compared with the National Decile of 1 – 3 School's data of **66.8%** shows we are **below by 1.3%**.

**Level 3 Cumulative Enrolled** provisional results of **74.2%** when compared with the National Decile of 1 – 3 School's data of **54.1%** shows we are **above by 20.1%**, which is very positive.

**University Entrance Cumulative Enrolled** provisional results of **26.9%** when compared with the National Decile of 1 – 3 School's data of **24.9%** shows we are **above by 2%**, which is positive.



Table 2: shows the provisional Participation Data from 2019 – 2018.

NCEA Year Level	2018 Provisional Results 15/01/2019	2017 Provisional Results 29/01/2018
1	81.0% (77/95)	83.7% (82/98)
2	78.8% (56/71)	97.1% (100/103)
3	94.6% (71/75)	91.2% (83/91)
UE	77% (30/39) Those going to University (Target was 100%)	94% (40/43) Those going to University (Target was 100%)

**Analysis:**

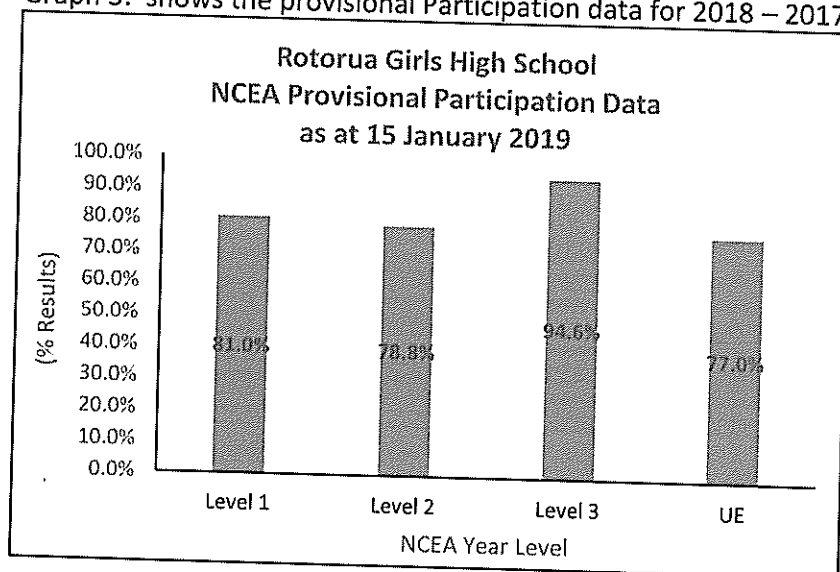
**Level 1 Participation** provisional results of 81.0% are below the 2017 result of 83.7% by 2.7%.

**Level 2 Participation** provisional results of 78.8% are below the 2017 results of 97.1% by 18.3%. We hope to improve these results with the student catch-ups that are happening before the final NZQA file goes down at the end of February 2019.

**Level 3 Participation** provisional results of 94.6% are above the 2017 results of 91.2% by 3.4%. This is a very positive result.

**University Entrance Participation** provisional results of 77% of those students intending to go to University are below the 2017 results of 94% by 17%. An area for improvement in 2019.

Graph 3: shows the provisional Participation data for 2018 – 2017:



Graph 4: shows the provisional Participation data from 2018 – 2014

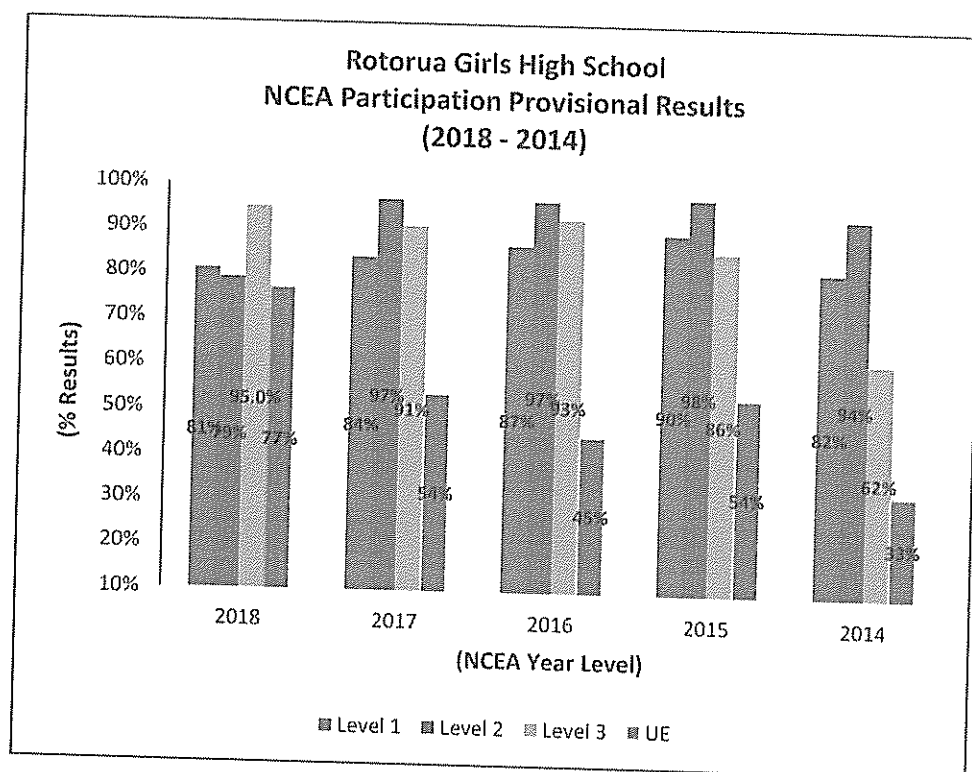


Table 3: shows the provisional cumulative enrolled Maori Student Data compared with Decile 1 – 3 Schools

**ROTORUA GIRLS HIGH SCHOOL**  
**NCEA Cumulative Enrolled Maori Student Data**  
**Compared with Decile 1 – 3 Schools**  
**as at 15 January 2019**

LEVEL	RGHS	DECILE 1 - 3
Level 1	69.8%	47.0%
Level 2	60.7%	60.9%
Level 3	69.1%	47.1%
UE	23.5%	17.1%

**Analysis:**

**Level 1** cumulative provisional Enrolled Maori student results of **69.8%** are **above** the National Decile 1 – 3 schools results of **47.0%** by **22.8%**, a very positive result.

**Level 2** cumulative provisional Enrolled Maori student results of **60.7%** are **slightly below** the National Decile 1 – 3 schools results of **60.9%** by **2%**.

**Level 3** cumulative provisional Enrolled Maori student results of **69.1%** are **above** the National Decile 1 – 3 schools results of **47.1%** by **22%**, a very positive result.

**University Entrance** cumulative provisional Enrolled Maori student results of **23.5%** are **above** the National Decile 1 – 3 schools results of **17.1%** by **6.4%** a very positive result.

Table 4: shows the provisional cumulative Enrolled Pacific Peoples data compared with Decile 1 – 3 Schools

**NCEA Cumulative Enrolled Pacific Peoples Student Data  
Compared with Decile 1 – 3 Schools  
as at 15 January 2019**

LEVEL	RGHS	Decile 1 - 3
Level 1	72.2%	53.1%
Level 2	70.0%	66.5%
Level 3	73.3%	56.0%
UE	26.7%	20.8%

**Analysis:**

**Level 1** cumulative provisional Enrolled Pacific Peoples student results of **72.2%** are **above** the National Decile 1 – 3 schools results of **53.1%** by **19.1%**, a very positive result.

**Level 2** cumulative provisional Enrolled Pacific Peoples student results of **70.0%** are **slightly below** the National Decile 1 – 3 schools results of **66.5%** by **3.5%**.

**Level 3** cumulative provisional Enrolled Pacific Peoples student results of **73.3%** are **above** the National Decile 1 – 3 schools results of **56.0%** by **17.3%**, a very positive result.

**University Entrance** cumulative provisional Enrolled Pacific Peoples student results of **26.7%** are **above** the National Decile 1 – 3 schools results of **20.8%** by **5.9%** a very positive result.

**TARGET 4: To increase the percentage of Merits and Excellences at Course Endorsement**

**NCEA Cumulative Enrolled Provisional Endorsements (2018 – 2016) Comparison**

Year Level	2018 Participation Based		2017 Participation Based		2016 Participation Based	
	Merit	Excellence	Merit	Excellence	Merit	Excellence
<b>Level 1</b>	24.4	33.3	22.6	20.4	12.1	21.5
<b>Level 2</b>	28.1	17.5	11.4	12.4	22.5	15.3
<b>Level 3</b>	10.1	11.6	20.3	20.3	15.1	27.4
<b>Total</b>	<b>62.6 (+8.3)</b> Total Increase of Endorsements by 17.6	<b>62.4 (+9.3)</b>	<b>54.3</b>	<b>53.1</b>	<b>49.7</b>	<b>64.2</b>

**Analysis:**

**Level 1** number of cumulative provisional Enrolled Merit Endorsement results of **24.4** are **above** the 2017 results of **22.6** by **1.8**, a positive result. The Excellence Endorsement results of 33.3 are **above** the 2017 results of **20.4** by **12.9**, a very positive result at this year level.

**Level 2** number of cumulative provisional Enrolled Merit Endorsement results of **28.1** are **above** the 2017 results of **11.4** by **16.7**, a very positive result. The Excellence Endorsement results of 17.5 are **above** the 2017 results of **12.4** by **5.1**, a positive result at this year level.

**Level 3** number of cumulative provisional Enrolled Merit Endorsement results of **10.1** are **below** the 2017 results of **20.3** by **10.2**, an area we need to target for 2019. The Excellence Endorsement results of **11.6** are **below** the 2017 results of **20.3** by **8.7**, an area we need to target for 2019.

However, it is pleasing to see we had an overall total increase in endorsements from 2018 - 2017 of 17.6.

## **TARGET 5: TO IMPROVE THE SCHOOL AVERAGE ATTENDANCE RATE**

The average student attendance in 2018 will be 85%. It was not achieved - 83%

- The 85% target was met for the first half of the year; and dropped off in the later part of the year once exams were completed despite regular monitoring, tracking and home visits and phone contact.

### **Recommendations for 2019**

- Continues using pastoral care systems on the Student KAMAR Management System allowing all teachers to feed into regularly.
- Provide term House Statistics to staff to encourage attendance growth.
- Celebrate attendance growth in House meetings and House Assemblies.

## **Kiwisport**

For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$12,726 (excluding GST). The funding was spent on various sporting endeavours.