

ROTORUA GIRLS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

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

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Mr Chris Nairn	Chairperson	Elected	Policeman	Jun 2022
Mrs Sarah Davis	Principal	ex Officio		
Ms Mercia Yates	Parent Rep	Elected	RLD Councillor	Jun 2022
Mrs Leonie Kiff	Parent Rep	Elected	Teacher Aide	Jun 2022
Mrs Sharlene Easther	Parent Rep	Elected	RTLB Teacher	Jun 2020
Ramari Paul	Parent Rep	Elected	Administrator	Jun 2022
Leanne Joyce	Parent Rep	Elected	Teacher	Jun 2022
Taria Ngawika	Parent Rep	Co-opted	Lawyer	Jun 2022
Mr Herman Janson	Parent Rep	Co-opted	Project Manager	Jun 2019
Mrs Sarah Riley	Staff Rep	Elected	Teacher	Jun 2022
Miss Joelle Paki	Student Rep	Elected	Student	Sep 2019
Miss Helena Double	Student Rep	Elected	Student	Sep 2020

Accountant / Service Provider:	Education Services Ltd
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ROTORUA GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

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Rotorua Girls' High School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Chris Nairn

Full Name of Board Chairperson

Sarah Davis

Full Name of Principal

C Nairn

Signature of Board Chairperson

[Signature]

Signature of Principal

20 May 2020

Date:

14 May 2020

Date:

Rotorua Girls' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	6,900,159	7,117,957	7,006,770
Locally Raised Funds	3	544,828	166,470	672,518
Interest income		19,792	21,000	25,071
International Students	4	27,156	-	135,998
		<u>7,491,935</u>	<u>7,305,427</u>	<u>7,840,357</u>
Expenses				
Locally Raised Funds	3	330,563	7,000	387,054
International Students	4	44,691	1,000	65,889
Learning Resources	5	4,602,063	4,599,193	4,766,963
Administration	6	480,204	483,453	543,461
Finance		4,144	3,500	3,216
Property	7	2,037,766	2,160,853	1,961,293
Depreciation	8	186,068	200,000	187,742
Loss on Disposal of Property, Plant and Equipment		312	-	12,742
		<u>7,685,811</u>	<u>7,454,999</u>	<u>7,928,360</u>
Net Surplus / (Deficit) for the year		<u>(193,876)</u>	<u>(149,572)</u>	<u>(88,003)</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(193,876)</u></u>	<u><u>(149,572)</u></u>	<u><u>(88,003)</u></u>

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

Rotorua Girls' High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>1,708,527</u>	<u>1,659,176</u>	<u>1,796,530</u>
Total comprehensive revenue and expense for the year		(193,876)	(149,572)	(88,003)
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	<u>1,514,651</u>	<u>1,509,604</u>	<u>1,708,527</u>
Retained Earnings		1,514,651	1,509,604	1,708,527
Equity at 31 December		<u>1,514,651</u>	<u>1,509,604</u>	<u>1,708,527</u>

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.

Rotorua Girls' High School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	839,863	764,504	959,240
Accounts Receivable	10	270,323	270,202	243,672
GST Receivable		32,462	30,487	22,882
Prepayments		34,460	101	17,673
Investments	11	28,209	17,606	28,209
Funds owed for Capital Works Projects	18	12,379	-	10,862
		<u>1,217,696</u>	<u>1,082,900</u>	<u>1,282,538</u>
Current Liabilities				
Accounts Payable	13	349,678	375,273	384,487
Revenue Received in Advance	14	122,348	52,361	52,122
Provision for Cyclical Maintenance	15	118,583	116,004	156,203
Finance Lease Liability - Current Portion	16	66,135	62,943	61,412
Funds held in Trust	17	58,905	37,681	31,725
		<u>715,649</u>	<u>644,262</u>	<u>685,949</u>
Working Capital Surplus/(Deficit)		<u>502,047</u>	<u>438,638</u>	<u>596,589</u>
Non-current Assets				
Property, Plant and Equipment	12	1,269,344	1,185,919	1,380,112
		<u>1,269,344</u>	<u>1,185,919</u>	<u>1,380,112</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	203,313	109,155	162,714
Finance Lease Liability	16	53,427	5,798	105,460
		<u>256,740</u>	<u>114,953</u>	<u>268,174</u>
Net Assets		<u>1,514,651</u>	<u>1,509,604</u>	<u>1,708,527</u>
Equity		<u>1,514,651</u>	<u>1,509,604</u>	<u>1,708,527</u>

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

Rotorua Girls' High School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		1,702,034	1,701,197	1,714,649
Locally Raised Funds		583,189	155,970	708,622
International Students		60,547	-	139,346
Goods and Services Tax (net)		(9,580)	-	7,605
Payments to Employees		(670,257)	(591,364)	(730,509)
Payments to Suppliers		(1,659,177)	(1,112,226)	(1,691,807)
Cyclical Maintenance Payments in the year		(55,245)	(30,000)	(18,362)
Interest Paid		(4,144)	(3,500)	(3,216)
Interest Received		19,792	21,000	26,981
Net cash from Operating Activities		(32,841)	141,077	153,309
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(67,703)	(52,000)	(154,872)
Proceeds from Sale of Investments		-	-	276,606
Net cash from Investing Activities		(67,703)	(52,000)	121,734
Cash flows from Financing Activities				
Finance Lease Payments		(51,996)	(64,659)	(60,170)
Loans Received/ Repayment of Loans		-	(508)	(2,538)
Funds Administered on Behalf of Third Parties		34,680	-	(17,061)
Funds Held for Capital Works Projects		(1,517)	-	23,372
Net cash from Financing Activities		(18,833)	(65,167)	(56,397)
Net increase/(decrease) in cash and cash equivalents		(119,377)	23,910	218,646
Cash and cash equivalents at the beginning of the year	9	959,240	740,594	740,594
Cash and cash equivalents at the end of the year	9	839,863	764,504	959,240

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 which form part of these financial statements..

Rotorua Girls' High School

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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.

Cyclical Maintenance Provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

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. 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.

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

Prior Year Policy

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.

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.

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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Library Resources	12.5% 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. Its 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 on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,402,657	1,441,113	1,431,119
Teachers' Salaries Grants	3,619,880	3,742,395	3,727,970
Use of Land and Buildings Grants	1,516,709	1,661,853	1,436,483
Other MoE Grants	174,141	94,912	218,149
Other Government Grants	186,772	177,684	193,049
	6,900,159	7,117,957	7,006,770

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$'	(Unaudited)	\$
Revenue			
Donations	5,928	-	7,256
Bequests & Grants	75,946	37,730	82,942
Activities	371,339	87,300	483,948
Trading	32,598	15,500	23,500
Fundraising	3,235	1,000	7,670
Other Revenue	52,782	24,940	67,202
School House	3,000	-	-
	544,828	166,470	672,518
Expenses			
Activities	308,951	(5,000)	363,178
Trading	15,783	12,000	12,487
Fundraising (Costs of Raising Funds)	894	-	9,341
Other Locally Raised Funds Expenditure	3,794	-	1,426
School House	1,141	-	622
	330,563	7,000	387,054
Surplus for the year Locally raised funds	214,265	159,470	285,464

4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	0	6
	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	27,156	-	135,998
Expenses			
Advertising	4,170	1,000	-
Commissions	3,478	-	-
International student levy	210	-	-
Employee Benefit - Salaries	28,168	-	826
Other Expenses	8,665	-	65,063
	44,691	1,000	65,889
Surplus for the year International Students'	(17,535)	(1,000)	70,109

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	226,338	191,700	208,934
Library Resources	2,774	2,500	1,940
Employee Benefits - Salaries	4,126,685	4,131,893	4,322,167
Staff Development	22,398	44,000	30,552
Pastoral Support	16,025	15,500	15,325
Information And Communication Technology	95,731	47,000	53,923
School For Young Parents	112,112	166,600	134,122
	<u>4,602,063</u>	<u>4,599,193</u>	<u>4,766,963</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,707	9,707	9,425
Board of Trustees Fees	10,075	7,000	6,550
Board of Trustees Expenses	9,425	13,000	28,640
Communication	27,049	26,500	30,363
Consumables	36,736	39,100	34,104
Operating Lease	38,264	55,000	71,700
Legal Fees	6,967	5,000	17,642
Other	79,397	82,100	76,788
Employee Benefits - Salaries	204,969	201,866	214,779
Insurance	25,925	21,200	24,153
Service Providers, Contractors and Consultancy	31,690	22,980	29,317
	<u>480,204</u>	<u>483,453</u>	<u>543,461</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,420	15,000	16,990
Cyclical Maintenance Expense	72,657	60,000	46,187
Grounds	18,597	15,000	17,747
Heat, Light and Water	104,009	95,000	97,718
Repairs and Maintenance	48,741	59,000	75,067
Use of Land and Buildings	1,516,709	1,661,853	1,436,483
Security	10,895	10,000	9,226
Consultancy And Contract Services	249,738	245,000	261,875
	<u>2,037,766</u>	<u>2,160,853</u>	<u>1,961,293</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	35,912	37,996	35,667
Furniture and Equipment	39,567	46,012	43,193
Information and Communication Technology	26,611	28,501	26,754
Motor Vehicles	14,844	7,112	6,676
Leased Assets	66,749	77,480	72,731
Library Resources	2,385	2,899	2,721
	<u>186,068</u>	<u>200,000</u>	<u>187,742</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	188,223	1,278	275,779
Bank Call Account	51,640	193,623	83,461
Short-term Bank Deposits	600,000	569,603	600,000
Cash equivalents for Cash Flow Statement	<u>839,863</u>	<u>764,504</u>	<u>959,240</u>

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

Of the \$839,863 Cash and Cash Equivalents, \$2,957 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,623	16,422	5,149
Interest Receivable	-	1,910	-
Teacher Salaries Grant Receivable	266,700	251,870	238,523
	<u>270,323</u>	<u>270,202</u>	<u>243,672</u>
Receivables from Exchange Transactions	3,623	18,332	5,149
Receivables from Non-Exchange Transactions	266,700	251,870	238,523
	<u>270,323</u>	<u>270,202</u>	<u>243,672</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	28,209	17,606	28,209
Total Investments	<u>28,209</u>	<u>17,606</u>	<u>28,209</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	46,000	-	-	-	-	46,000
Building Improvements	870,704	-	-	-	(35,912)	834,792
Furniture and Equipment	169,243	46,825	-	-	(39,567)	176,501
Information and Communication Tech	67,821	9,147	-	-	(26,611)	50,357
Motor Vehicles	66,588	-	-	-	(14,844)	51,744
Leased Assets	140,677	19,640	-	-	(66,749)	93,568
Library Resources	19,079	-	(312)	-	(2,385)	16,382
Balance at 31 December 2019	1,380,112	75,612	(312)	-	(186,068)	1,269,344

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	46,000	-	46,000
Building Improvements	1,718,573	(883,781)	834,792
Furniture and Equipment	1,417,903	(1,241,402)	176,501
Information and Communication	329,428	(279,071)	50,357
Motor Vehicles	154,288	(102,544)	51,744
Leased Assets	360,551	(266,983)	93,568
Library Resources	108,057	(91,675)	16,382
Balance at 31 December 2019	4,134,800	(2,865,456)	1,269,344

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
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
Balance at 31 December 2018	1,366,919	213,676	(12,742)	-	(187,742)	1,380,112

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
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
Balance at 31 December 2018	4,078,105	(2,697,993)	1,380,112

13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	63,754	80,403	115,236
Accruals	7,507	9,150	9,425
Capital Accruals for PPE items	-	-	11,731
Banking Staffing Overuse	-	19,567	-
Employee Entitlements - Salaries	266,700	251,870	238,523
Employee Entitlements - Leave Accrual	11,717	14,283	9,572
	<u>349,678</u>	<u>375,273</u>	<u>384,487</u>
Payables for Exchange Transactions	349,678	355,706	384,487
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	19,567	-
	<u>349,678</u>	<u>375,273</u>	<u>384,487</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Students in Advance	41,739	-	8,348
Income In Advance	80,609	52,361	43,774
	<u>122,348</u>	<u>52,361</u>	<u>52,122</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	318,917	165,159	276,659
Increase to the Provision During the Year	60,000	60,000	46,187
Adjustment to the Provision	12,657	-	-
Use of the Provision During the Year	(69,678)	-	(3,929)
Provision at the End of the Year	<u>321,896</u>	<u>225,159</u>	<u>318,917</u>
Cyclical Maintenance - Current	118,583	116,004	156,203
Cyclical Maintenance - Term	203,313	109,155	162,714
	<u>321,896</u>	<u>225,159</u>	<u>318,917</u>

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:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	66,135	62,943	61,412
Later than One Year and no Later than Five Years	53,427	5,798	105,460
	<u>119,562</u>	<u>68,741</u>	<u>166,872</u>

17. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	58,905	37,681	31,725
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>58,905</u>	<u>37,681</u>	<u>31,725</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA Compliance	<i>completed</i>	(3,847)	-	3,847	-	-
114 Sunset Road - Repair Work	<i>in progress</i>	14,709	-	-	-	14,709
School House	<i>in progress</i>	-	-	627	-	627
217644 - Caretakers House	<i>in progress</i>	-	9,365	6,408	-	(2,957)
Totals		<u>10,862</u>	<u>9,365</u>	<u>10,882</u>	<u>-</u>	<u>12,379</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(2,957)
Funds Due from the Ministry of Education	15,336
	<u>12,379</u>

	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>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	10,075	6,550
Full-time equivalent members	0.11	0.17
<i>Leadership Team</i>		
Remuneration	398,066	418,589
Full-time equivalent members	3.16	3.41
Total key management personnel remuneration	408,141	425,139
Total full-time equivalent personnel	3.27	3.58

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	160 - 170
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	2019 FTE Number	2018 FTE Number
110 - 120	1.00	1.00
100 - 110	4.00	1.00
	5.00	2.00

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

21. 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:

	2019 Actual	2018 Actual
Total	\$10,000	-
Number of People	1	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

24. 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.

25. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	839,863	764,504	959,240
Receivables	270,323	270,202	243,672
Investments - Term Deposits	28,209	17,606	28,209

Total Financial assets measured at amortised cost	1,138,395	1,052,312	1,231,121
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Financial liabilities measured at amortised cost

Payables	349,678	375,273	384,487
Borrowings - Loans	-	-	-
Finance Leases	119,562	68,741	166,872
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost	469,240	444,014	551,359
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26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Independent Auditor's Report

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

For the Year Ended 31 December 2019

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 2019, 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 2019; 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 21 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand
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Telephone: +64 7 927 1234
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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 31, 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.

A handwritten signature in blue ink, appearing to read "R. Dey".

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



NCEA

PROVISIONAL RESULTS - 2019

LEVELS 1, 2, 3

Updated 04/03/2020

NZQA Statistic Reporting for 2019 Results:

2019 sees the second year of the 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.

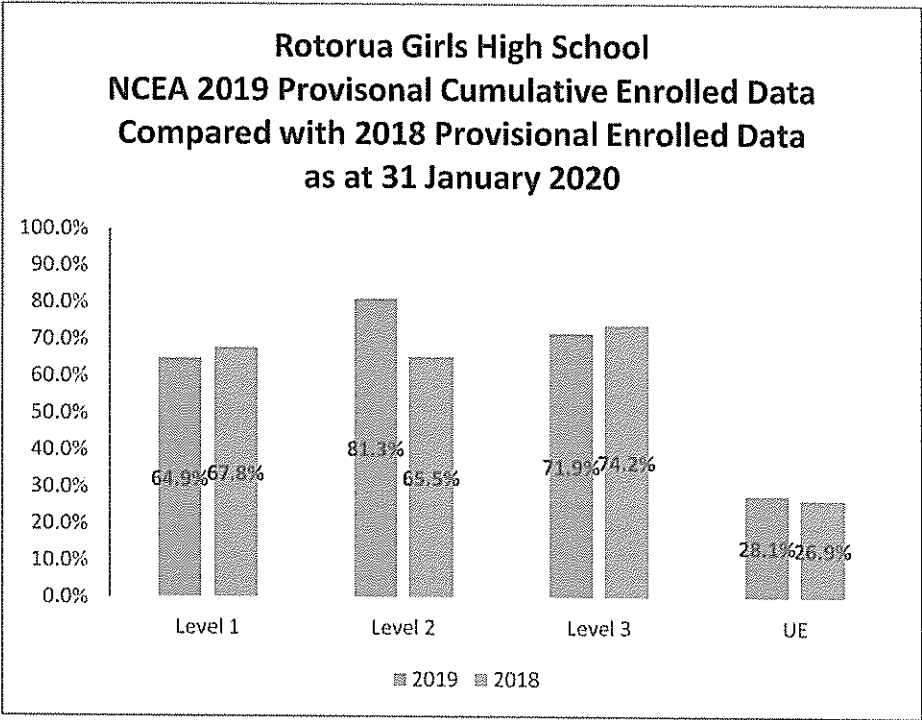
Results are only compared with Decile 3 Schools, as the National Data is not yet available.

Table 1: shows the 2019 Enrolled Cumulative Data:

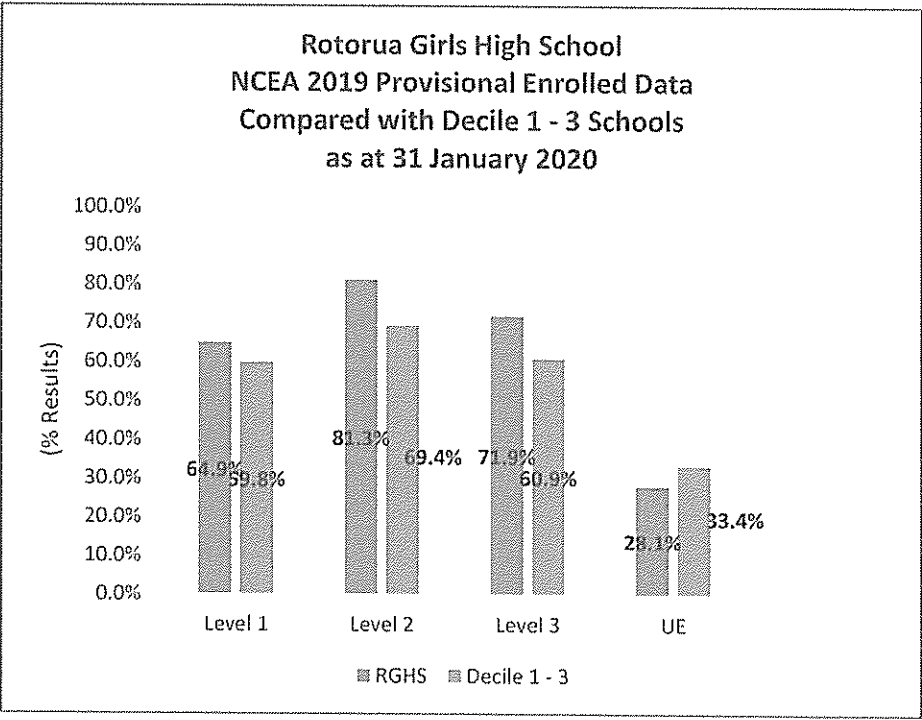
ROTORUA GIRLS HIGH SCHOOL ENROLLED CUMULATIVE DATA as at 31 January 2020

NCEA Year Level	2019 Provisional Results After Catch ups 04/03/2020	2019 Provisional Results 15/01/2020	2018 Provisional Results 15/01/2019
1	67.5% (-0.3%)	59.8% (70/117) (-8%)	67.8% (83/123)
2	83.7% (+18.2%)	81.3% (65/80) (+15.8%)	65.5% (59/90)
3	75.4 (+1.2%)	68.4% (39/57) (-5.8%)	74.2% (77/103)
UE	28.1% (16/57) (+1.2%)	28.1% (16/57) (+1.2%)	26.9% (30/112)
Level 1 Literacy	83.8% (98/117) (-0.5%)	83.8% (98/117) (-0.5%)	84.3% (95/112)
Level 1 Numeracy	73.5% (86/117) (-6.4%)	73.5% (86/117) (-6.4%)	79.9% (80/101)

Graph 1: shows the 2019 Cumulative Enrolled Data compared with 2018 data:



Graph 2: shows the Cumulative Enrolled Data for 2019 compared with Decile 1 – 3 Schools:



Analysis:

Level 1 Cumulative Enrolled provisional results of **67.5%** when compared with the National Decile of 1 – 3 School's data of **59.8%** shows we are **above by 7.7%**, which is positive.

Level 2 Cumulative Enrolled provisional results of **83.7%** when compared with the National Decile of 1 – 3 School's data of **69.4%** shows we are **above by 14.3%**, another very positive result.

Level 3 Cumulative Enrolled provisional results of **75.4%** when compared with the National Decile of 1 – 3 School's data of **60.9%** shows we are **above by 14.5%**, which is very positive.

University Entrance Cumulative Enrolled provisional results of **28.1%** when compared with the National Decile of 1 – 3 School's data of **33.4%** shows we are **below by 5.3%**, which continues to be an area we need to focus on.

Table 3: shows the provisional cumulative enrolled Maori Student Data for 2019 compared with Decile 1 – 3 Schools:

ROTORUA GIRLS HIGH SCHOOL
NCEA Cumulative Enrolled Maori Student 2019 Data
Compared with Decile 1 – 3 Schools
as at 31 January 2020

LEVEL	RGHS	DECILE 1 - 3
Level 1	62.4%	47.4%
Level 2	84.2%	61.5%
Level 3	65.0%	49.7%
UE	22.5%	18.4%

Analysis:

Level 1 cumulative provisional Enrolled Maori student results of **62.4%** are **above** the National Decile 1 – 3 schools results of **47.4%** by **15%**, a positive result.

Level 2 cumulative provisional Enrolled Maori student results of **84.2%** are **above** the National Decile 1 – 3 schools results of **61.5%** by **22.7%**. This is a very positive result and an improvement from 2018 Level 2 results.

Level 3 cumulative provisional Enrolled Maori student results of **65.0%** are **above** the National Decile 1 – 3 schools results of **49.7%** by **15.3%**, a very positive result.

University Entrance cumulative provisional Enrolled Maori student results of **22.5%** are **above** the National Decile 1 – 3 schools results of **18.4%** by **4.1%** a very positive result.

Table 4: shows the provisional cumulative Enrolled Pacific Peoples 2019 data compared with Decile 1 – 3 Schools:

ROTORUA GIRLS HIGH SCHOOL
NCEA Cumulative Enrolled Pacific Peoples Student Data
Compared with Decile 1 – 3 Schools
as at 31 January 2020

LEVEL	RGHS	DECILE 1 - 3
Level 1	55.6%	54.1%
Level 2	76.5%	66.0%
Level 3	67.0%	59.1%
UE	12.5%	24.2%

Analysis:

Level 1 cumulative provisional Enrolled Pacific Peoples student results of **55.6%** are **above** the National Decile 1 – 3 schools results of **54.1%** by **1.5%**, a positive result.

Level 2 cumulative provisional Enrolled Pacific Peoples student results of **76.5%** are **above** the National Decile 1 – 3 schools results of **66.0%** by **10.5%**, a very positive result and an improvement at Level 2 in 2019.

Level 3 cumulative provisional Enrolled Pacific Peoples student results of **67.0%** are **above** the National Decile 1 – 3 schools results of **59.1%** by **7.9%**, a positive result.

University Entrance cumulative provisional Enrolled Pacific Peoples student results of **12.5%** are **below** the National Decile 1 – 3 schools results of **24.2%** by **11.7%**, an area for improvement this year.

Table 5: shows the Cumulative Enrolled Provisional Endorsements from (2019 – 2017):

ROTORUA GIRLS HIGH SCHOOL
NCEA Cumulative Enrolled Provisional Endorsements (2019 – 2017) Comparison

Year Level	2019 Enrolled Based		2018 Enrolled Based		2017 Enrolled Based	
	Merit	Excellence	Merit	Excellence	Merit	Excellence
Level 1	31.4	20.0	24.4	33.3	22.6	20.4
Level 2	21.5	23.1	28.1	17.5	11.4	12.4
Level 3	30.8	12.8	10.1	11.6	20.3	20.3
Total	83.7 (+21.1) Total Increase of Endorsements by 21.1	55.9 (-6.5) Total Decrease of Endorsements by 6.5	62.6 (+8.3) Total Increase of Endorsements by 8.3	62.4 (+9.3) Total Increase of Endorsements by 9.3	54.3	53.1

Analysis:

Level 1 number of cumulative provisional Enrolled Merit Endorsement results for 2019 of **31.4** are **above** the 2018 results of **24.4** by **7**, a positive result and growth since 2018. The Excellence Endorsement results of **20.0** are **below** the 2018 results of **33.3** by **13.3** a drop in 2019 results at this year level.

Level 2 number of cumulative provisional Enrolled Merit Endorsement results for 2019 of **21.5** are **below** the 2018 results of **28.1** by **6.6**, a disappointing result. The Excellence Endorsement results of **23.1** are **above** the 2018 results of **17.5** by **5.6**, a positive result at this year level.

Level 3 number of cumulative provisional Enrolled Merit Endorsement results for 2019 of **30.8** are **above** the 2018 results of **10.1** by **20.7**, an area of significant positive growth. The Excellence Endorsement results of **12.8** are **above** the 2018 results of **11.6** by **1.2**, an area of growth this year.

However, it is pleasing to see we had an overall total endorsements achieved for 2019 of **14.6** (17.6 in 2018), although results are slightly down at this stage, we had an overall increase in Merit Endorsements.

ROTORUA GIRLS' HIGH SCHOOL

Kiwisport

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$4,348 (excluding GST). The funding was spent on sporting endeavours.