

# ROTORUA GIRLS' HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	153
<b>Principal:</b>	Sarah Davis
<b>School Address:</b>	251 Old Taupo Road, Hillcrest
<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	Jun 2022
Ms Sarah Davies	Principal	ex Officio	
Ms Mercia Yates	Parent Rep	Elected	Jun 2022
Mrs Leonie Kiff	Parent Rep	Elected	Jun 2022
Mrs Sharlene Easthope-Harpe	Parent Rep	Elected	Jun 2020
Ramari Paul	Parent Rep	Elected	Jun 2022
Leanne Joyce	Parent Rep	Elected	Jun 2022
Taria Ngawika	Parent Rep	Co-opted	Jun 2022
Mrs Sarah Riley	Staff Rep	Elected	Jun 2022
Miss Helena Double	Student Rep	Elected	Sep 2020

**Accountant / Service Provider:** Education Services Ltd

# ROTORUA GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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# Rotorua Girls' High School

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Chris Nairn  
Full Name of Board Chairperson

Chris Nairn  
Signature of Board Chairperson

18/05/2021  
Date:

Sarah Davis  
Full Name of Principal

SJD-  
Signature of Principal

18/5/21  
Date:

# **Rotorua Girls' High School** **Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	7,706,370	7,029,239	6,900,159
Locally Raised Funds	3	249,934	148,500	544,828
Interest income		13,553	12,000	19,792
Gain on Sale of Property, Plant and Equipment		15,254	-	-
International Students	4	74,885	32,541	27,156
		<u>8,059,996</u>	<u>7,222,280</u>	<u>7,491,935</u>
<b>Expenses</b>				
Locally Raised Funds	3	112,568	53,353	330,563
International Students	4	40,374	8,000	44,691
Learning Resources	5	5,077,219	4,701,791	4,602,063
Administration	6	454,494	460,536	480,204
Finance		3,463	2,579	4,144
Property	7	1,982,591	1,953,726	2,037,766
Depreciation	8	175,753	180,000	186,068
Loss on Disposal of Property, Plant and Equipment		-	-	312
		<u>7,846,462</u>	<u>7,359,985</u>	<u>7,685,811</u>
<b>Net Surplus / (Deficit) for the year</b>		213,534	(137,705)	(193,876)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>213,534</u>	<u>(137,705)</u>	<u>(193,876)</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>1,514,651</u>	<u>1,557,283</u>	<u>1,708,527</u>
Total comprehensive revenue and expense for the year		213,534	(137,705)	(193,876)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,339	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	24	<u>1,747,524</u>	<u>1,419,578</u>	<u>1,514,651</u>
 Retained Earnings		 1,747,524	 1,419,578	 1,514,651
<b>Equity at 31 December</b>		<u>1,747,524</u>	<u>1,419,578</u>	<u>1,514,651</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	935,104	749,117	839,863
Accounts Receivable	10	322,306	243,672	270,323
GST Receivable		6,255	22,882	32,462
Prepayments		21,246	17,673	34,460
Investments	11	428,685	-	28,209
Funds owed for Capital Works Projects	18	-	-	12,379
		<u>1,713,596</u>	<u>1,033,344</u>	<u>1,217,696</u>
<b>Current Liabilities</b>				
Accounts Payable	13	587,823	384,487	349,678
Revenue Received in Advance	14	75,048	52,122	122,348
Provision for Cyclical Maintenance	15	119,675	62,172	118,583
Finance Lease Liability - Current Portion	16	19,648	61,412	66,135
Funds held in Trust	17	32,248	31,725	58,905
Funds held for Capital Works Projects	18	117,110	-	-
		<u>951,552</u>	<u>591,918</u>	<u>715,649</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>762,044</b>	<b>441,426</b>	<b>502,047</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,173,559	1,083,612	1,269,344
		<u>1,173,559</u>	<u>1,083,612</u>	<u>1,269,344</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	182,483	-	203,313
Finance Lease Liability	16	5,596	105,460	53,427
		<u>188,079</u>	<u>105,460</u>	<u>256,740</u>
<b>Net Assets</b>		<u><u>1,747,524</u></u>	<u><u>1,419,578</u></u>	<u><u>1,514,651</u></u>
<b>Equity</b>		<u><u>1,747,524</u></u>	<u><u>1,419,578</u></u>	<u><u>1,514,651</u></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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,928,434	1,864,786	1,702,034
Locally Raised Funds		219,505	118,500	583,189
International Students		55,407	32,541	60,547
Goods and Services Tax (net)		23,509	-	(9,580)
Funds Administered on Behalf of Third Parties		(26,657)	-	34,680
Payments to Employees		(663,976)	(687,388)	(670,257)
Payments to Suppliers		(1,266,215)	(1,269,080)	(1,659,177)
Cyclical Maintenance Payments in the year		(78,875)	(180,500)	(55,245)
Interest Paid		(3,463)	(2,579)	(4,144)
Interest Received		10,354	12,000	19,792
Net cash from/(to) Operating Activities		198,023	(111,720)	1,839
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,053)	(31,500)	(67,703)
Purchase of Investments		(400,477)	-	-
Net cash from/(to) Investing Activities		(420,530)	(31,500)	(67,703)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		19,339	-	-
Finance Lease Payments		(30,649)	(66,903)	(51,996)
Funds Held for Capital Works Projects		329,058	-	(1,517)
Net cash from/(to) Financing Activities		317,748	(66,903)	(53,513)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>95,241</b>	<b>(210,123)</b>	<b>(119,377)</b>
Cash and cash equivalents at the beginning of the year	9	839,863	959,240	959,240
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>935,104</b>	<b>749,117</b>	<b>839,863</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 Statement of Cash Flows 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 2020**

#### **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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### ***PBE Accounting Standards Reduced Disclosure Regime***

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

#### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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.

#### ***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***

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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**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.

## 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.

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 held under a Finance Lease	Term of 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, and also annual leave earned, by non teaching staff, 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 Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

Borrowings include but are 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.

**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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,620,151	1,557,010	1,402,657
Teachers' Salaries Grants	4,168,697	3,727,970	3,619,880
Use of Land and Buildings Grants	1,480,090	1,436,483	1,516,709
Other MoE Grants	180,019	57,883	97,741
Other Government Grants	257,413	249,893	263,172
	<u>7,706,370</u>	<u>7,029,239</u>	<u>6,900,159</u>

The school has opted in to the donations scheme for this year. Total amount received was \$76,050.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	-	-	5,928
Bequests & Grants	34,044	34,000	75,946
Activities	175,144	99,500	371,339
Trading	15,556	15,000	32,598
Fundraising	8,708	-	3,235
Other Revenue	10,982	-	52,782
School House	5,500	-	3,000
	<u>249,934</u>	<u>148,500</u>	<u>544,828</u>
<b>Expenses</b>			
Activities	101,622	42,353	308,951
Trading	3,849	10,000	15,783
Fundraising (Costs of Raising Funds)	6,074	-	894
Other Locally Raised Funds Expenditure	35	-	3,794
School House	988	1,000	1,141
	<u>112,568</u>	<u>53,353</u>	<u>330,563</u>
<i>Surplus for the year Locally raised funds</i>	<u>137,366</u>	<u>95,147</u>	<u>214,265</u>

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	4	2	1
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
International Student Fees	74,885	32,541	27,156
<b>Expenses</b>			
Advertising	-	4,500	4,170
Commissions	32,971	-	3,478
International student levy	722	-	210
Employee Benefit - Salaries	-	-	28,168
Other Expenses	6,681	3,500	8,665
	<u>40,374</u>	<u>8,000</u>	<u>44,691</u>
<i>Surplus for the year International Students'</i>	<u>34,511</u>	<u>24,541</u>	<u>(17,535)</u>



## 5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	168,264	197,990	226,338
Library Resources	1,622	2,700	2,774
Employee Benefits - Salaries	4,679,513	4,209,100	4,126,685
Staff Development	22,677	24,000	22,398
Pastoral Support	11,144	11,400	16,025
Information And Communication Technology	58,852	71,303	95,731
School For Young Parents	135,147	185,298	112,112
	<u>5,077,219</u>	<u>4,701,791</u>	<u>4,602,063</u>

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,996	9,998	9,707
Board of Trustees Fees	9,950	7,000	10,075
Board of Trustees Expenses	6,808	9,000	9,425
Communication	25,445	26,800	27,049
Consumables	45,313	38,500	36,736
Operating Lease	34,388	35,600	38,264
Legal Fees	206	7,500	6,967
Other	66,437	66,900	79,397
Employee Benefits - Salaries	201,343	206,258	204,969
Insurance	27,748	23,000	25,925
Service Providers, Contractors and Consultancy	26,860	29,980	31,690
	<u>454,494</u>	<u>460,536</u>	<u>480,204</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	19,191	16,500	16,420
Cyclical Maintenance Expense	59,147	50,000	72,657
Grounds	15,101	18,000	18,597
Heat, Light and Water	91,343	106,000	104,009
Repairs and Maintenance	47,900	42,708	48,741
Use of Land and Buildings	1,480,090	1,436,483	1,516,709
Security	11,879	12,000	10,895
Consultancy And Contract Services	257,940	272,035	249,738
	<u>1,982,591</u>	<u>1,953,726</u>	<u>2,037,766</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	35,912	34,741	35,912
Furniture and Equipment	35,664	38,277	39,567
Information and Communication Technology	30,972	25,743	26,611
Motor Vehicles	14,503	14,360	14,844
Leased Assets	56,556	64,572	66,749
Library Resources	2,146	2,307	2,385
	<u>175,753</u>	<u>180,000</u>	<u>186,068</u>

## 9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	274,281	65,656	188,223
Bank Call Account	660,823	83,461	51,640
Short-term Bank Deposits	-	600,000	600,000
Cash and cash equivalents for Statement of Cash Flows	<u>935,104</u>	<u>749,117</u>	<u>839,863</u>

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

Of the \$935,104 Cash and Cash Equivalents \$161,225 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,411	5,149	3,623
Receivables from the Ministry of Education	1,441	-	-
Interest Receivable	3,199	-	-
Teacher Salaries Grant Receivable	316,255	238,523	266,700
	<u>322,306</u>	<u>243,672</u>	<u>270,323</u>
Receivables from Exchange Transactions	6,051	5,149	3,623
Receivables from Non-Exchange Transactions	316,255	238,523	266,700
	<u>322,306</u>	<u>243,672</u>	<u>270,323</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	428,685	-	28,209
Total Investments	<u>428,685</u>	<u>-</u>	<u>28,209</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Land	46,000	-	-	-	-	46,000
Building Improvements	834,792	-	-	-	(35,912)	798,881
Furniture and Equipment	176,501	17,952	-	-	(35,664)	158,788
Information and Communication Tech	50,357	55,668	-	-	(30,972)	75,053
Motor Vehicles	51,744	-	-	-	(14,503)	37,241
Leased Assets	93,568	5,549	-	-	(56,556)	42,561
Library Resources	16,382	799	-	-	(2,146)	15,035
<b>Balance at 31 December 2020</b>	<b>1,269,344</b>	<b>79,968</b>	<b>-</b>	<b>-</b>	<b>(175,753)</b>	<b>1,173,559</b>

The net carrying value of equipment held under a finance lease is \$42,561 (2019: \$93,568)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Land	46,000	-	46,000
Building Improvements	1,718,573	(919,692)	798,881
Furniture and Equipment	1,435,854	(1,277,066)	158,788
Information and Communication	385,096	(310,043)	75,053
Motor Vehicles	154,288	(117,047)	37,241
Leased Assets	220,424	(177,863)	42,561
Library Resources	108,856	(93,821)	15,035
<b>Balance at 31 December 2020</b>	<b>4,069,091</b>	<b>(2,895,532)</b>	<b>1,173,559</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
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
<b>Balance at 31 December 2019</b>	<b>1,380,112</b>	<b>75,612</b>	<b>(312)</b>	<b>-</b>	<b>(186,068)</b>	<b>1,269,344</b>

The net carrying value of equipment held under a finance lease is \$93,568 (2018: \$140,677)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
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
<b>Balance at 31 December 2019</b>	<b>4,134,800</b>	<b>(2,865,456)</b>	<b>1,269,344</b>

### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	253,374	126,967	63,754
Accruals	8,396	9,425	7,507
Employee Entitlements - Salaries	316,255	238,523	266,700
Employee Entitlements - Leave Accrual	9,798	9,572	11,717
	<u>587,823</u>	<u>384,487</u>	<u>349,678</u>
Payables for Exchange Transactions	587,823	384,487	349,678
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>587,823</u>	<u>384,487</u>	<u>349,678</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Students in Advance	22,261	-	41,739
Income In Advance	52,787	52,122	80,609
	<u>75,048</u>	<u>52,122</u>	<u>122,348</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	321,896	12,172	318,917
Increase to the Provision During the Year	46,288	50,000	60,000
Adjustment to the Provision	12,849	-	12,657
Use of the Provision During the Year	(78,875)	-	(69,678)
Provision at the End of the Year	<u>302,158</u>	<u>62,172</u>	<u>321,896</u>
Cyclical Maintenance - Current	119,675	62,172	118,583
Cyclical Maintenance - Term	182,483	-	203,313
	<u>302,158</u>	<u>62,172</u>	<u>321,896</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	20,942	61,412	66,135
Later than One Year and no Later than Five Years	5,887	105,460	53,427
	<u>26,829</u>	<u>166,872</u>	<u>119,562</u>

## 17. Funds held in Trust

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	32,248	31,725	58,905
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>32,248</u>	<u>31,725</u>	<u>58,905</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.

## 18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
114 Sunset Road - Repair Work	<i>in progress</i>	(14,709)	-	-	-	(14,709)
School House	<i>completed</i>	(627)	622	5	-	-
217644 - Caretakers House	<i>in progress</i>	2,957	-	(2,757)	-	200
A Block Reroof	<i>in progress</i>	-	70,000	(17,848)	-	52,152
SIP Funding	<i>in progress</i>	-	115,016	(60,221)	-	54,795
LSC Space	<i>in progress</i>	-	-	(29,406)	-	(29,406)
Toi Ohomai Refit 215117	<i>in progress</i>	-	183,600	(129,522)	-	54,078
Totals		<u>(12,379)</u>	<u>369,238</u>	<u>(239,749)</u>	<u>-</u>	<u>117,110</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	161,225
Funds Due from the Ministry of Education	(44,115)
	<u>117,110</u>

	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>

## 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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	9,950	10,075
Full-time equivalent members	0.13	0.11
<i>Leadership Team</i>		
Remuneration	852,550	398,066
Full-time equivalent members	7.00	3.16
Total key management personnel remuneration	862,500	408,141
Total full-time equivalent personnel	7.13	3.27

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
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	2020 FTE Number	2019 FTE Number
100 - 110	9.00	4.00
110 - 120	2.00	1.00
120 - 130	2.00	-
	13.00	5.00

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:

	2020 Actual	2019 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 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	935,104	749,117	839,863
Receivables	322,306	243,672	270,323
Investments - Term Deposits	428,685	-	28,209
Total Financial assets measured at amortised cost	1,686,095	992,789	1,138,395

### Financial liabilities measured at amortised cost

Payables	587,823	384,487	349,678
Borrowings - Loans	-	-	-
Finance Leases	25,244	166,872	119,562
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	613,067	551,359	469,240



## **26. Events After Balance Date**

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

## **27. 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 2020

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 2020, 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 2020; 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 19 May 2021. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on page 1 and on pages 25 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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



**2020**

**NCEA**

**LEVELS 1, 2 and 3**

**Analysis of Variance**



# NZQA Statistic Reporting for 2020 Results:

This is an analysis of the results for 2020 NCEA Level 1, Level 2 and Level 3.

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.

Below is the new enrolled, cumulative achievement data for 2020 based on the Principal's Report generated by NZQA. Results are only compared with National and with Decile 3 Schools, as well as an analysis of a comparison of Maori and Pacific Peoples data

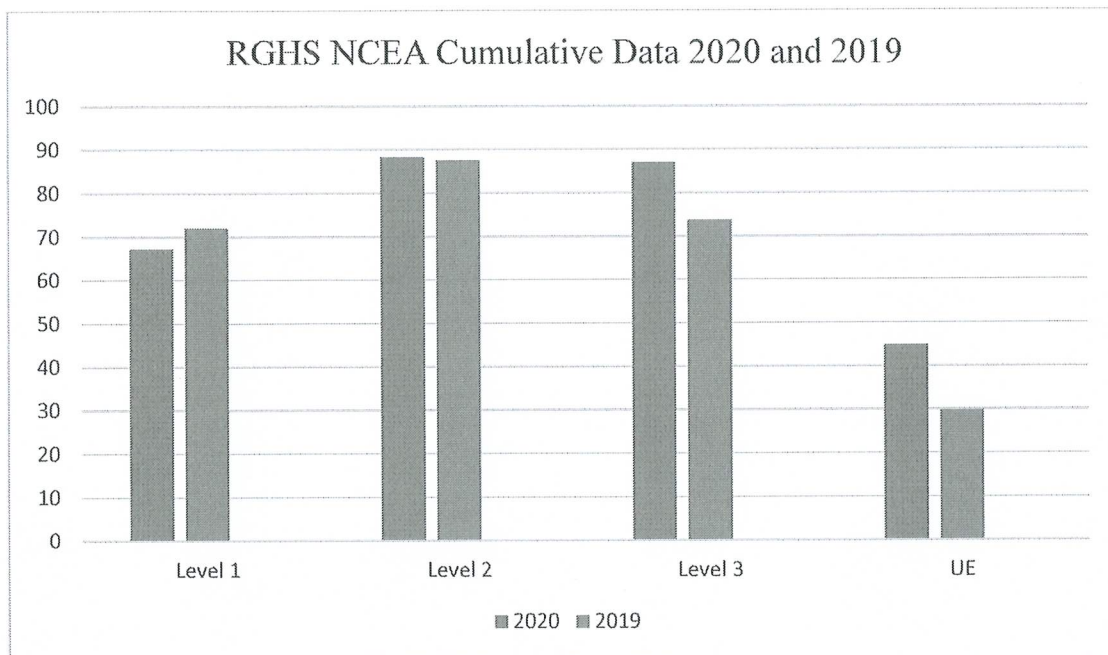
Table 1: shows the 2020 Enrolled Cumulative Data:

**ROTORUA GIRLS' HIGH SCHOOL  
ENROLLED CUMULATIVE DATA  
as at 12 April 2021**

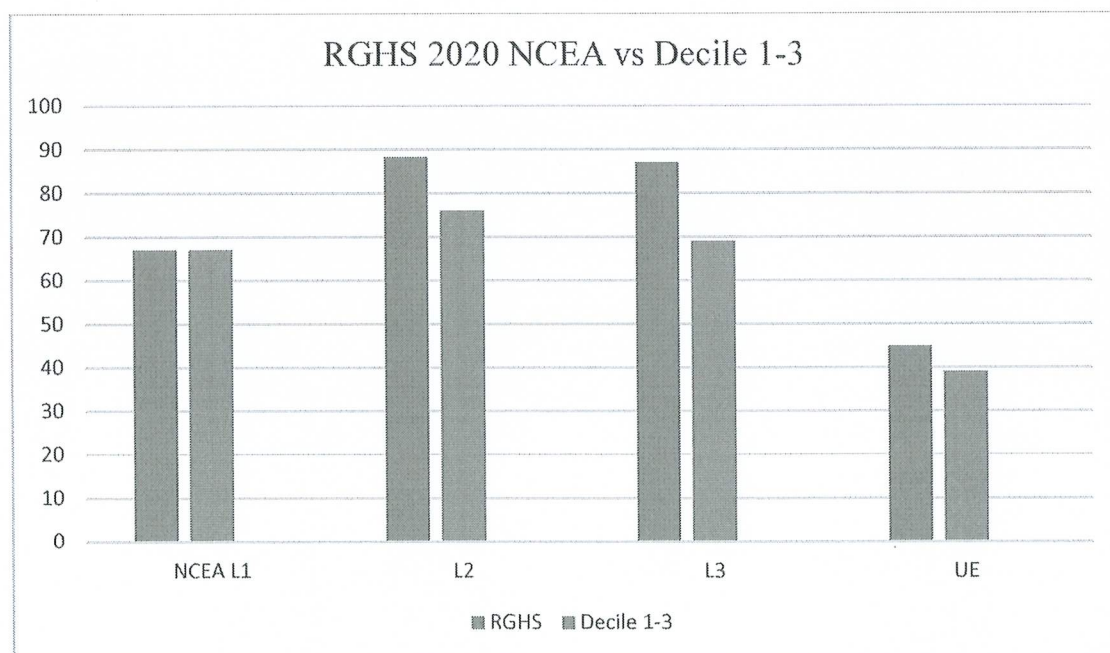
<b>NCEA Year Level</b>	<b>2020 Provisional Results 12/04/2021</b>	<b>2019 Provisional Results 12/04/2020</b>
<b>1</b>	<b>67.2% (+7.4%)</b>	<b>64.9%</b>
<b>2</b>	<b>88.2% (+6.9%)</b>	<b>81.3%</b>
<b>3</b>	<b>87.0% (+18.6%)</b>	<b>71.9%</b>
<b>UE</b>	<b>44.9% (+16.8%)</b>	<b>28.1%</b>
<b>Level 1 Literacy</b>	<b>82.8% (-1 %)</b>	<b>83.8%</b>
<b>Level 1 Numeracy</b>	<b>71.9% (-1.6%)</b>	<b>73.5%</b>



Graph 1: shows the 2020 Cumulative Enrolled Data compared with 2019 data:



Graph 2: shows the Cumulative Enrolled Data for 2020 compared with Decile 1 – 3 Schools:



### Analysis:

**Level 1 Cumulative Enrolled** provisional results of **67.2%** (59.8. %) when compared with the National Decile of 1 – 3 School's data of **61.7%** (59.8%) shows we are **above by 7.4%** (5.1%), which is positive.

**Level 2 Cumulative Enrolled** provisional results of **88.2%** (81.3%) when compared with the National Decile of 1 – 3 School's data of **71.7%** (69.4%) shows we are **above by 14.7%** (11.9%), which is a very positive result.

**Level 3 Cumulative Enrolled** provisional results of **87.0%** (68.4%) when compared with the National Decile of 1 – 3 School's data of **65.3%** (60.9%) shows we are **above by 21.7%** (11%), which is very positive.

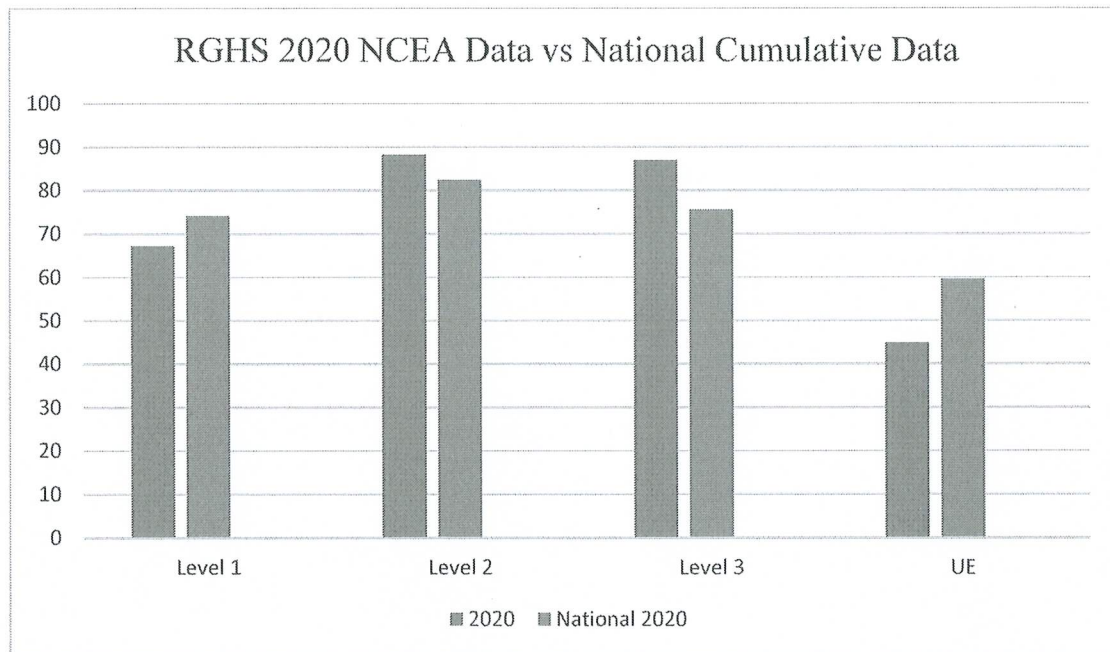
**University Entrance Cumulative Enrolled** provisional results of **43.5%** (28.1%) when compared with the National Decile of 1 – 3 School's data of **30.3%** (33.4%) shows we are **above by 13.2%**, which is a very positive result.

Table 2: shows the 2020 Cumulative Enrolled Data compared with National Data:

**ROTORUA GIRLS' HIGH SCHOOL  
NCEA Cumulative Enrolled 2020 Data  
Compared Nationally**

LEVEL	RGHS	National
Level 1	67.2%	67.8%
Level 2	88.2%	76.3%
Level 3	87.0%	69.0%
UE	44.9%	38.8%

Graph 3: shows the Cumulative Enrolled Data for 2020 compared with National school data:



#### Analysis:

**Level 1 Cumulative Enrolled** provisional results of **67.2%** when compared with the National School's data of **74.1%**. shows we are **below by 6.9%**. this will be an area of focus for the school in 2021 and will be set as a school goal.

**Level 2 Cumulative Enrolled** provisional results of **88.2%** when compared with the National School's data of **82.4%** shows we are **above by 5.8%**, which continues to show a very positive result.

**Level 3 Cumulative Enrolled** provisional results of **87.0%** when compared with the National School's data of **75.5%** shows we are **above by 11.5%**, which continues to be very positive.

**University Entrance Cumulative Enrolled** provisional results of **44.9%** when compared with the National School's data of **59.6%** shows we are **below by 14.7%**, which is still an area for improvement. However, our 44.9% statistic is the highest we have had for University Entrance since 2017.

Table 3: shows the Cumulative Enrolled Maori Data for 2020 compared with Decile 1 - 3 school data:

**ROTORUA GIRLS' HIGH SCHOOL**  
**NCEA Cumulative Enrolled Maori Student 2020 Data**  
**Compared with Decile 1 – 3 Schools**  
**as at 12 April 2021**

LEVEL	RGHS	DECILE 1 - 3
Level 1	66.7%	56.6%
Level 2	85.5%	67.3%
Level 3	82.6%	59.3%
UE	41.3%	25.2%

**Analysis:**

**Level 1** cumulative provisional Enrolled Maori student results of **66.7%** are **above** the National Decile 1 – 3 schools result of **56.6%** by **10%** a continued positive result.

**Level 2** cumulative provisional Enrolled Maori student results of **85.5%** are **above** the National Decile 1 – 3 schools result of **76.3** by **9.2%** This is a continued positive result.

**Level 3** cumulative provisional Enrolled Maori student results of **82.6%** are **above** the National Decile 1 – 3 schools result of **59.3%** by **23.3%** a continued very positive result.

**University Entrance** cumulative provisional Enrolled Maori student results **41.3%** are **above** the National Decile 1 – 3 schools result of **25.2%** by **16.1%** continued very positive result.



Table 4: shows the provisional cumulative Enrolled Pacific Peoples 2020 data compared with Decile 1 – 3 School data:

**ROTORUA GIRLS' HIGH SCHOOL**  
**NCEA Cumulative Enrolled Pacific Peoples Student Data**  
**Compared with Decile 1 – 3 Schools**  
**as at 12 April 2021**

LEVEL	RGHS	DECILE 1 - 3
Level 1	75.0%	65.7%
Level 2	90.0%	75.3%
Level 3	91.7%	70.2%
UE	25.0%	28.3%

**Analysis:**

**Level 1** cumulative provisional Enrolled Pacific Peoples student results of **75.0%** are **above** the National Decile 1 – 3 schools result of **65.7%** with is above **9.3 %** a continued positive result.

**Level 2** cumulative provisional Enrolled Pacific Peoples student results of **90.0%** are **above** the National Decile 1 – 3 schools result of **75.3%** by **14.7 %** a continued very positive result.

**Level 3** cumulative provisional Enrolled Pacific Peoples student results of **91.7%** are **above** the National Decile 1 – 3 schools result of **70.2%** by **21.5%** a continued very positive result.

**University Entrance** cumulative provisional Enrolled Pacific Peoples student results of **25.0%** are **below** the National Decile 1 – 3 schools result of **28.3%** by **3.3%** an area for improvement this year.

Table 5: shows the Cumulative Enrolled Provisional Endorsements from (2020 – 2018):

### ROTORUA GIRLS' HIGH SCHOOL

#### NCEA Cumulative Enrolled Provisional Endorsements (2020 – 2018) Comparison

Year Level	2020 Enrolled Based		2019 Enrolled Based	
	Merit	Excellence	Merit	Excellence
Level 1	19.8	24.4	28.2	16.5
Level 2	14.4	7.8	14.3	27.1
Level 3	30.0	10.0	28.6	11.9
<b>Total Endorsements</b>	Level 1 44.2 Level 2 22.2 Level 3 40		Level 1 44.7 Level 2 41.3 Level 3 40.5	

#### Analysis:

The number of cumulative provisional Enrolled Merit Endorsement and Excellence results for Level 1 in 2020 **44.2** and are about the same as the 2019 results of **44.7**

The number of cumulative provisional Enrolled Merit Endorsement and Excellence results for Level 2 in 2020 lower than the 2019 results of **41.3**. However, the overall pass rate for the school in Level 2 was high (88.2%). The school will set a school goal to improve the quality of results in the Level in 2021

The number of cumulative provisional Enrolled Merit Endorsement and Excellence results for Level 3 in 2020 of **40** are about the same as the 2019 results of **40.5**

## **Rotorua Girls' High School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$14,566 (excluding GST). The funding was spent on sporting endeavours.