

# **ROTORUA GIRLS' HIGH SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

**Ministry Number:** 153

**Principal:** Sarah Davis

**School Address:** 251 Old Taupo Road, Hillcrest

**School Postal Address:** P O Box 518, Rotorua, 3010

**School Phone:** 07 348 0156

**School Email:** kmitchell@rghs.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# ROTORUA GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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# Rotorua Girls' High School

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Christopher Nairn  
Full Name of Presiding Member

Sarah Jane Davis  
Full Name of Principal

C Nairn  
Signature of Presiding Member

SJD  
Signature of Principal

23/05/2022  
Date:

18 May 2022  
Date:

**Rotorua Girls' High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	8,915,504	7,171,259	7,706,370
Locally Raised Funds	3	366,112	140,139	326,541
Interest Income		2,851	6,000	13,553
Gain on Sale of Property, Plant and Equipment		-	-	15,254
International Students	4	32,295	16,000	74,885
		<u>9,316,762</u>	<u>7,333,398</u>	<u>8,136,603</u>
<b>Expenses</b>				
Locally Raised Funds	3	176,468	45,024	192,859
International Students	4	3,122	-	40,374
Learning Resources	5	5,824,901	4,696,582	5,073,535
Administration	6	1,218,395	516,672	454,494
Finance		3,090	4,000	3,463
Property	7	1,610,233	2,048,609	1,982,591
Depreciation	11	186,554	130,000	175,753
		<u>9,022,763</u>	<u>7,440,887</u>	<u>7,923,069</u>
<b>Net Surplus / (Deficit) for the year</b>		293,999	(107,489)	213,534
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>293,999</u>	<u>(107,489)</u>	<u>213,534</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,747,524	1,376,946	1,514,651
Total comprehensive revenue and expense for the year		293,999	(107,489)	213,534
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	19,339
<b>Equity at 31 December</b>		2,041,523	1,269,457	1,747,524
Retained Earnings		2,041,523	1,269,457	1,747,524
<b>Equity at 31 December</b>		2,041,523	1,269,457	1,747,524

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,158,204	154,548	935,104
Accounts Receivable	9	411,638	270,323	322,306
GST Receivable		34,623	32,462	6,255
Prepayments		26,028	34,460	21,246
Investments	10	228,209	628,209	428,685
Funds owed for Capital Works Projects	17	13,285	-	-
		<u>1,871,987</u>	<u>1,120,002</u>	<u>1,713,596</u>
<b>Current Liabilities</b>				
Accounts Payable	12	487,951	349,678	587,823
Revenue Received in Advance	13	46,206	122,348	75,048
Provision for Cyclical Maintenance	14	163,745	118,583	119,675
Finance Lease Liability	15	58,330	66,135	19,648
Funds held in Trust	16	37,000	58,905	32,248
Funds held for Capital Works Projects	17	-	-	117,110
		<u>793,232</u>	<u>715,649</u>	<u>951,552</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,078,755</u>	<u>404,353</u>	<u>762,044</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,256,343	1,087,344	1,173,559
		<u>1,256,343</u>	<u>1,087,344</u>	<u>1,173,559</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	166,314	168,813	182,483
Finance Lease Liability	15	127,261	53,427	5,596
		<u>293,575</u>	<u>222,240</u>	<u>188,079</u>
<b>Net Assets</b>		<u>2,041,523</u>	<u>1,269,457</u>	<u>1,747,524</u>
<b>Equity</b>		<u>2,041,523</u>	<u>1,269,457</u>	<u>1,747,524</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 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,154,526	2,034,670	1,928,434
Locally Raised Funds		341,388	102,227	219,505
International Students		28,541	16,000	55,407
Goods and Services Tax (net)		(28,368)	-	23,509
Payments to Employees		(700,553)	(717,082)	(663,976)
Payments to Suppliers		(1,353,742)	(1,976,542)	(1,345,090)
Interest Paid		(3,090)	(4,000)	(3,463)
Interest Received		6,050	6,000	10,354
Net cash from/(to) Operating Activities		444,752	(538,727)	224,680
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(55,377)	(96,500)	(20,053)
Purchase of Investments		(200,000)	-	(400,477)
Proceeds from Sale of Investments		400,477	-	-
Net cash from/(to) Investing Activities		145,100	(96,500)	(420,530)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	19,339
Finance Lease Payments		(41,540)	(50,088)	(30,649)
Funds Administered on Behalf of Third Parties		(325,212)	-	302,401
Net cash from/(to) Financing Activities		(366,752)	(50,088)	291,091
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>223,100</b>	<b>(685,315)</b>	<b>95,241</b>
Cash and cash equivalents at the beginning of the year	8	935,104	839,863	839,863
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,158,204</b>	<b>154,548</b>	<b>935,104</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 2021**

#### **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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 14.



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants**

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) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

#### **f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and 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.

#### **i) 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.

#### **j) 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 Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

#### **k) 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.

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.

#### **l) 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.

#### **m) 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.

#### **n) Employee Entitlements**

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

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **o) 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 students, should the School be unable to provide the services to which they relate.

**p) 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.

**q) 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 the School's 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.

**r) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) 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.

**t) 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.

**u) 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.

**v) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,746,058	1,727,837	1,620,151
Teachers' Salaries Grants	4,821,383	3,619,880	4,168,697
Use of Land and Buildings Grants	1,119,793	1,516,709	1,480,090
Other MoE Grants	878,964	54,000	180,019
Other Government Grants	349,306	252,833	257,413
	<b>8,915,504</b>	<b>7,171,259</b>	<b>7,706,370</b>

The school has opted in to the donations scheme for this year. Total amount received was \$99,600.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Fees for Extra Curricular Activities	226,589	94,639	260,459
Trading	15,905	15,500	15,556
Fundraising & Community Grants	107,084	30,000	34,044
Other Revenue	4,214	-	10,982
School House	12,320	-	5,500
	<b>366,112</b>	<b>140,139</b>	<b>326,541</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	169,715	33,524	186,732
Trading	2,775	10,500	3,849
Fundraising & Community Grant Costs	9	-	1,290
Other Locally Raised Funds Expenditure	96	-	-
School House	3,873	1,000	988
	<b>176,468</b>	<b>45,024</b>	<b>192,859</b>
<i>Surplus for the year Locally raised funds</i>	<b>189,644</b>	<b>95,115</b>	<b>133,682</b>

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	1	1	4
<b>Revenue</b>			
International Student Fees	32,295	16,000	74,885
<b>Expenses</b>			
Student Recruitment	1,811	-	32,971
Other Expenses	1,311	-	7,403
	<b>3,122</b>	<b>-</b>	<b>40,374</b>
<i>Surplus/(Deficit) for the year International Students</i>	<b>29,173</b>	<b>16,000</b>	<b>34,511</b>

## 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	210,335	239,153	168,469
Library Resources	1,838	2,700	1,622
Employee Benefits - Salaries	5,349,563	4,121,312	4,679,513
Staff Development	31,846	47,500	22,677
Pastoral Support	10,064	11,900	11,144
Information And Communication Technology	63,750	63,750	58,852
School For Young Parents	157,505	210,267	131,258
	<u>5,824,901</u>	<u>4,696,582</u>	<u>5,073,535</u>

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	11,200	10,298	9,996
Board Fees	9,425	10,250	9,950
Board Expenses	4,347	8,500	6,808
Communication	17,129	25,500	25,445
Consumables	33,844	44,000	45,313
Operating Lease	14,900	32,680	34,388
Legal Fees	948	7,000	206
Other	81,318	68,850	66,437
Employee Benefits - Salaries	205,646	215,650	201,343
Insurance	27,364	24,500	27,748
Service Providers, Contractors and Consultancy	50,718	69,444	26,860
Healthy School Lunch Programme	761,556	-	-
	<u>1,218,395</u>	<u>516,672</u>	<u>454,494</u>

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	26,774	19,500	19,191
Cyclical Maintenance Provision	27,901	46,000	59,147
Grounds	17,983	18,000	15,101
Heat, Light and Water	94,855	97,500	91,343
Repairs and Maintenance	37,345	57,700	47,900
Use of Land and Buildings	1,119,793	1,516,709	1,480,090
Security	10,107	12,000	11,879
Consultancy And Contract Services	275,475	281,200	257,940
	<u>1,610,233</u>	<u>2,048,609</u>	<u>1,982,591</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	758,204	154,548	935,104
Short-term Bank Deposits	400,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,158,204</u>	<u>154,548</u>	<u>935,104</u>

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

Of the \$1,158,204 Cash and Cash Equivalents \$18,048 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,047	3,623	1,411
Receivables from the Ministry of Education	-	-	1,441
Banking Staffing Underuse	6,550	-	-
Interest Receivable	-	-	3,199
Teacher Salaries Grant Receivable	404,041	266,700	316,255
	<u>411,638</u>	<u>270,323</u>	<u>322,306</u>
Receivables from Exchange Transactions	1,047	3,623	6,051
Receivables from Non-Exchange Transactions	410,591	266,700	316,255
	<u>411,638</u>	<u>270,323</u>	<u>322,306</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	228,209	628,209	428,685
Total Investments	<u>228,209</u>	<u>628,209</u>	<u>428,685</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	46,000	-	-	-	-	46,000
Building Improvements	798,881	-	-	-	(35,620)	763,261
Furniture and Equipment	158,788	8,181	-	-	(31,625)	135,344
Information and Communication Technology	75,053	46,447	-	-	(40,224)	81,276
Motor Vehicles	37,241	-	-	-	(14,503)	22,738
Leased Assets	42,561	213,962	-	-	(62,611)	193,912
Library Resources	15,035	748	-	-	(1,971)	13,812
<b>Balance at 31 December 2021</b>	<b>1,173,559</b>	<b>269,338</b>	<b>-</b>	<b>-</b>	<b>(186,554)</b>	<b>1,256,343</b>

The net carrying value of equipment held under a finance lease is \$193,912 (2020: \$42,561)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	46,000	-	46,000	46,000	-	46,000
Building Improvements	1,718,573	(955,312)	763,261	1,718,573	(919,692)	798,881
Furniture and Equipment	1,444,035	(1,308,691)	135,344	1,435,854	(1,277,066)	158,788
Information and Communication Technology	431,543	(350,267)	81,276	385,096	(310,043)	75,053
Motor Vehicles	154,288	(131,550)	22,738	154,288	(117,047)	37,241
Leased Assets	434,385	(240,473)	193,912	220,424	(177,863)	42,561
Library Resources	109,603	(95,791)	13,812	108,856	(93,821)	15,035
<b>Balance at 31 December</b>	<b>4,338,427</b>	<b>(3,082,084)</b>	<b>1,256,343</b>	<b>4,069,091</b>	<b>(2,895,532)</b>	<b>1,173,559</b>

## 12. Accounts Payable

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Creditors	69,478	63,754	253,374
Accruals	8,598	7,507	8,396
Employee Entitlements - Salaries	404,041	266,700	316,255
Employee Entitlements - Leave Accrual	5,834	11,717	9,798
	<b>487,951</b>	<b>349,678</b>	<b>587,823</b>
Payables for Exchange Transactions	487,951	349,678	587,823
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>487,951</b>	<b>349,678</b>	<b>587,823</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Students in Advance	18,507	122,348	22,261
Income In Advance	27,699	-	52,787
	<u>46,206</u>	<u>122,348</u>	<u>75,048</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	302,158	241,396	321,896
Increase to the Provision During the Year	44,657	46,000	46,288
Adjustment to the Provision	(16,756)	-	12,849
Use of the Provision During the Year	-	-	(78,875)
Provision at the End of the Year	<u>330,059</u>	<u>287,396</u>	<u>302,158</u>
Cyclical Maintenance - Current	163,745	118,583	119,675
Cyclical Maintenance - Term	166,314	168,813	182,483
	<u>330,059</u>	<u>287,396</u>	<u>302,158</u>

### 15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	60,533	66,135	20,942
Later than One Year and no Later than Five Years	128,362	53,427	5,887
Future finance charges	(3,304)	-	(1,585)
	<u>185,591</u>	<u>119,562</u>	<u>25,244</u>
<b>Represented by</b>			
Finance lease liability - Current	58,330	66,135	19,648
Finance lease liability - Term	127,261	53,427	5,596
	<u>185,591</u>	<u>119,562</u>	<u>25,244</u>

### 16. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	37,000	58,905	32,248
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>37,000</u>	<u>58,905</u>	<u>32,248</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.

## 17. 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.

2021	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
114 Sunset Road - Repair Work		(14,709)	15,650	(941)	-	-
Caretakers House	217644	200	-	(200)	-	-
A Block Reroof		52,152	-	(58,397)	-	(6,245)
SIP Funding	226814	54,795	29,700	(66,447)	-	18,048
LSC Space	219080	(29,406)	74,250	(49,869)	-	(5,025)
Toi Ohomai Refit	215117	54,078	48,134	(122,275)	-	(20,063)
Totals		117,110	167,734	(298,129)	-	(13,285)

<b>Represented by:</b>	
Funds Held on Behalf of the Ministry of Education	18,048
Funds Due from the Ministry of Education	(31,333)
	<u>(13,285)</u>

2020	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
114 Sunset Road - Repair Work		(14,709)	-	-	-	(14,709)
School House		(627)	622	5	-	-
Caretakers House	217644	2,957	-	(2,757)	-	200
A Block Reroof		-	70,000	(17,848)	-	52,152
SIP Funding	226814	-	115,016	(60,221)	-	54,795
LSC Space	219080	-	-	(29,406)	-	(29,406)
Toi Ohomai Refit	215117	-	183,600	(129,522)	-	54,078
Totals		(12,379)	369,238	(239,749)	-	117,110

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 19. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	9,425	9,950
<i>Leadership Team</i>		
Remuneration	888,770	852,550
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	898,195	862,500

There are 9 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
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	2021 FTE Number	2020 FTE Number
100 - 110	9.00	9.00
110 - 120	3.00	2.00
120 - 130	1.00	2.00
130 - 140	1.00	-
	14.00	13.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$701,050 contract for the A Block Reroof as agent for the Ministry of Education. This project is fully funded by the Ministry and \$70,000 has been received of which \$76,245 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$354,936 contract for the SIP Funding as agent for the Ministry of Education. This project is fully funded by the Ministry and \$144,716 has been received of which \$126,668 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$85,609 contract for the LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,250 has been received of which \$79,275 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$250,381 contract for the Toi Ohomai Refit as agent for the Ministry of Education. This project is fully funded by the Ministry and \$231,734 has been received of which \$251,797 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$10,406 contract for the Caretakers House as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,365 has been received of which \$9,165 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$209,861 contract for the Toi Ohomai Refit as agent for the Ministry of Education. This project is fully funded by the Ministry and \$183,600 has been received of which \$129,522 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

### 23. 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	1,158,204	154,548	935,104
Receivables	411,638	270,323	322,306
Investments - Term Deposits	228,209	628,209	428,685
Total Financial assets measured at amortised cost	<u>1,798,051</u>	<u>1,053,080</u>	<u>1,686,095</u>

#### Financial liabilities measured at amortised cost

Payables	487,951	349,678	587,823
Finance Leases	185,591	119,562	25,244
Total Financial Liabilities Measured at Amortised Cost	<u>673,542</u>	<u>469,240</u>	<u>613,067</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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

## **26. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### **Reduction in International students**

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

## Independent Auditor's Report

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

## For the Year Ended 31 December 2021

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 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24 May 2022. 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.

#### ACCOUNTANTS & ADVISORS

The Collective  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
**williambuck.com**

William Buck Audit (NZ) Limited

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

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

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

In preparing the financial statements, the Board is responsible 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 school 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 arises 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 pages 24 to 32, 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

## Rotorua Girls' High School

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Mr Chris Nairn	Presiding Member	Elected	Sep 2022
Ms Sarah Davis	Principal		
Ms Mercia Yates	Parent Representative	Elected	Sep 2022
Mrs Leonie Kiff	Parent Representative	Elected	Sep 2022
Ramari Paul	Parent Representative	Elected	Sep 2022
Leanne Joyce	Parent Representative	Elected	Sep 2022
Taria Ngawika	Parent Representative	Co-opted	Sep 2022
Sharlene Easthope	Parent Representative	Co-opted	Sep 2022
Mrs Sarah Riley	Staff Representative	Elected	Sep 2022
Matariki Maxwell-Mihinui	Student Representative	Elected	Sep 2022

# **ROTORUA GIRLS' HIGH SCHOOL**

## **Kiwisport**

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$16,398 (excluding GST). The funding was spent on sporting endeavours.



## **2022 Analysis of Variance**

**2021 NCEA**

**LEVELS 1, 2, 3**

## NZQA Statistic Reporting for 2021 Results:

This is an analysis of the results for 2021 NCEA Level 1, Level 2 and Level 3.

Most reports will, by default, show **enrolled 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.

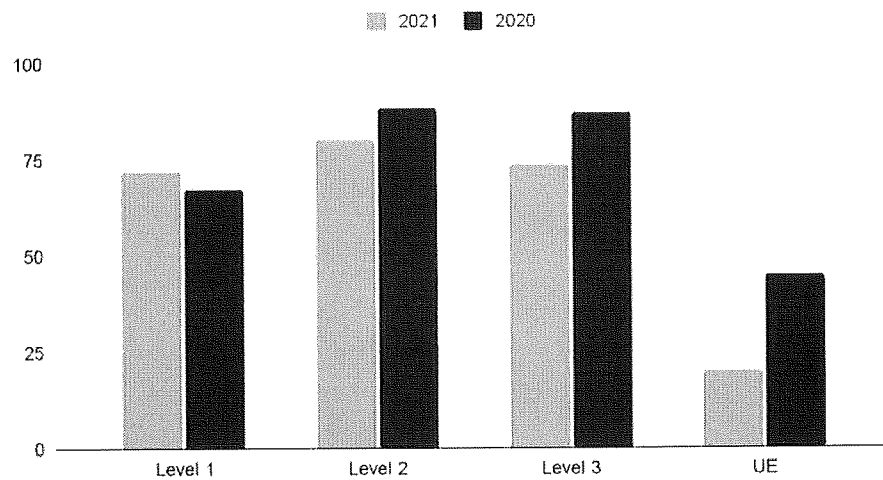
Below is the new enrolled, cumulative achievement data for 2021 based on the Principal's Report generated by NZQA. Results are only compared with National and with Decile 3 Schools, as well as an analysis of a comparison of Maori and Pacific Peoples data.

### ROTORUA GIRLS' HIGH SCHOOL ENROLLED CUMULATIVE DATA (as at 24 March 2022)

Below is a table comparing the 2020 and 2021 cumulative data followed by a graph providing a visual representation of the data collected.

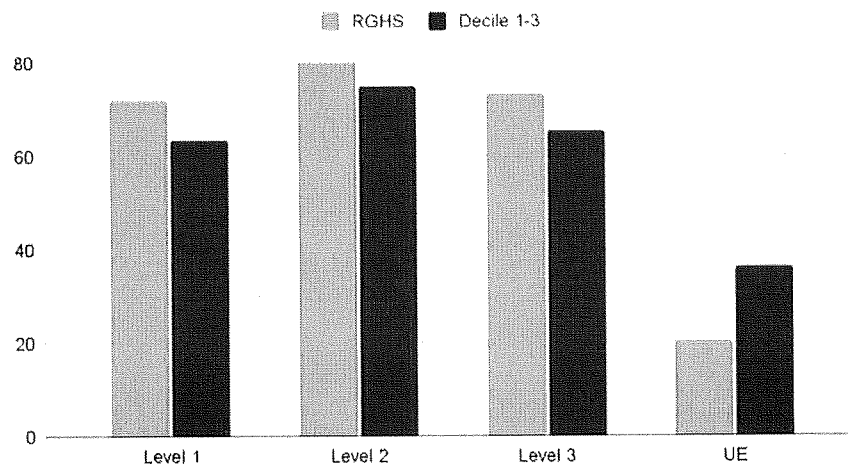
NCEA Year Level	2021 Results 24/03/2022	2020 Results 12/04/2021
1	72% (+4.8%)	67.2% (+7.4%)
2	80% (-8.2%)	88.2% (+6.9%)
3	73.3% (-13.7%)	87.0% (+18.6%)
UE	20% (-24.9%)	44.9% (+16.8%)
Level 1 Literacy	80.7% (-2.1%)	82.8% (-1 %)
Level 1 Numeracy	76.7 (+4.8%)	71.9% (-1.6%)

## RGHS CUMULATIVE DATA FOR 2021 AND 2020



The Graph below show a comparison of the Cumulative Enrolled Data for 2021 between RGHS and Decile 1-3 schools

## RGHS 2021 Results vs Decile 1-3 School Results



### Analysis:

**Level 1 Cumulative Enrolled** provisional results of **72%** (67.3 %) when compared with the National Decile of 1 – 3 School's data of **63.5%** (62.3%) shows we are **above by 8.5%** (5%), which is positive.

**Level 2 Cumulative Enrolled** provisional results of **80%** (80%) when compared with the National Decile of 1 – 3 School's data of **74.9%** (64.3%) shows we are **above by 5.1%** (15.7%), which is positive.

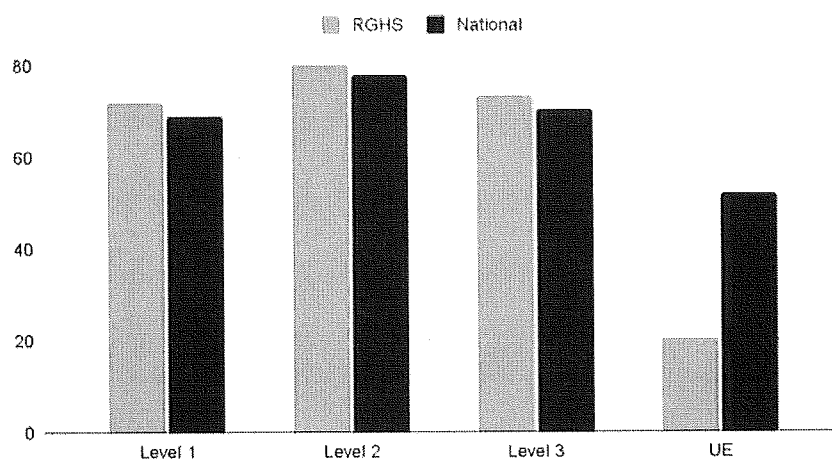
**Level 3 Cumulative Enrolled** provisional results of **73.3%** (66.7%) when compared with the National Decile of 1 – 3 School's data of **65.5%** (64.3%) shows we are **above by 7.8%** (2.4%), which is very positive.

**University Entrance Cumulative Enrolled** provisional results of **20%** (20%) when compared with the National Decile of 1 – 3 School's data of **36.2%** (34.5%) shows we are **below by 16.2%** (14.5%), which is a concerning result and will be a focus for 2022.

## Rotorua Girls' High School NCEA Cumulative Enrolled 2021 Data Compared Nationally

LEVEL	RGHS	National
Level 1	72%	69%
Level 2	80%	77.8%
Level 3	73.3%	70.4%
UE	20%	51.8%

RGHS NCEA DATA vs National Cumulative Data 2021



### Analysis:

**Level 1 Cumulative Enrolled** provisional results of **72%** when compared with the National School's data of **69%**. shows we are **above by 3%**. This is a positive result.

**Level 2 Cumulative Enrolled** provisional results of **80%** when compared with the National School's data of **77.8%** shows we are **above by 2.2%**, which continues to show a positive result.

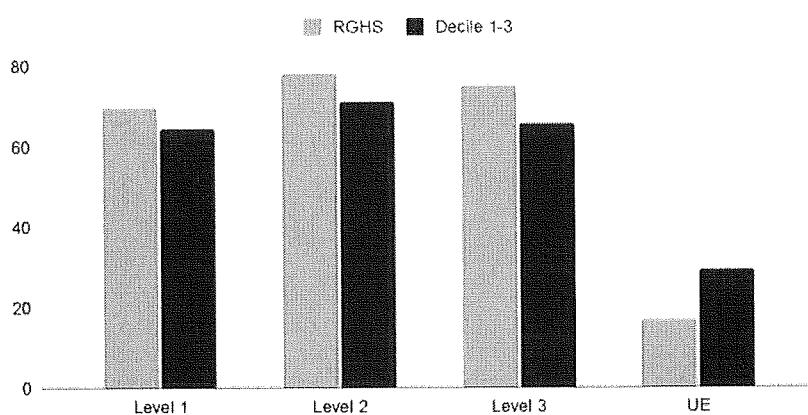
**Level 3 Cumulative Enrolled** provisional results of **73.3%** when compared with the National School's data of **70.4%** shows we are **above by 2.9%**, which continues to be positive.

**University Entrance Cumulative Enrolled** provisional results of **20%** when compared with the National School's data of **51.8%** shows we are **below by 31.8%**, which is a concerning result and will be a focus for 2022.

## **ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Māori Student 2021 Data Compared with Decile 1 – 3 Schools (as at 24 March 2022)**

LEVEL	RGHS	DECILE 1 - 3
Level 1	69.4%	64.3%
Level 2	78.1%	70.9%
Level 3	75%	65.7%
UE	16.7%	29.4%

RGHS Māori Student Cumulative Data vs Decile 1-3 Māori Student Data



### **Analysis:**

**Level 1** cumulative provisional Enrolled Maori student results of **69.4%** are **above** the National Decile 1 – 3 schools result of **64.3%** by **5.1%** a continued positive result.

**Level 2** cumulative provisional Enrolled Maori student results of **78.1%** are **above** the National Decile 1 – 3 schools result of **70.9** by **7.2%** This is a continued positive result.

**Level 3** cumulative provisional Enrolled Maori student results of **75%** are **above** the National Decile 1 – 3 schools result of **65.7%** by **9.3%** a continued very positive result.

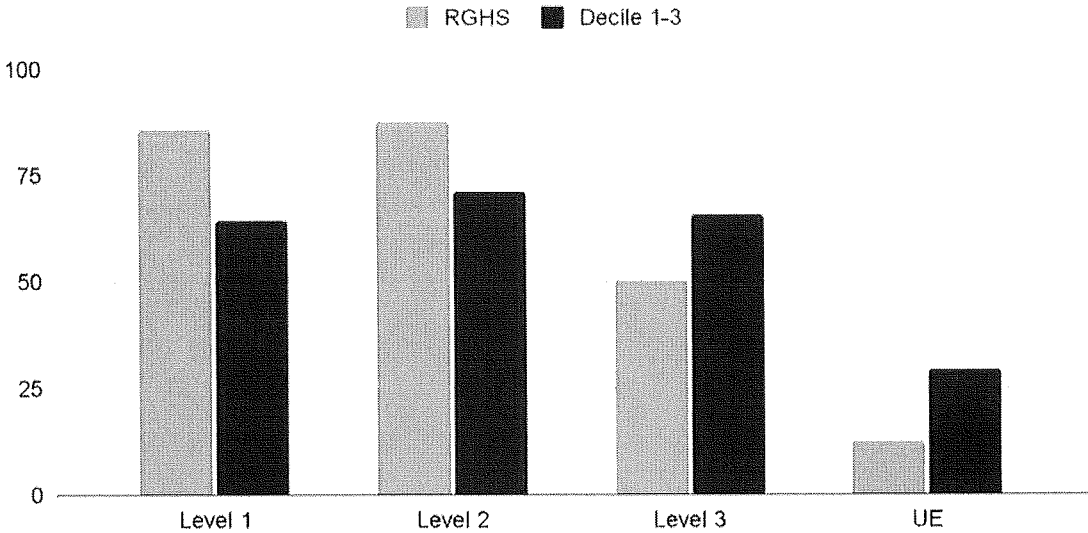


**University Entrance** cumulative provisional Enrolled Maori student results **16.7%** are **below** the National Decile 1 – 3 schools result of **29.4%** by **12.7%**, which is a concerning result.

**ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Pacific Peoples  
Student Data Compared with Decile 1 – 3 Schools**  
(as at 24 March 2022)

LEVEL	RGHS	DECILE 1 - 3
Level 1	85.7	64.3
Level 2	87.5	70.9
Level 3	50	65.7
UE	12.5	29.4

RGHS Pacific Peoples Student Cumulative Data vs Decile 1-3  
Pacific Peoples Student Data



### Analysis:

**Level 1** cumulative provisional Enrolled Pacific Peoples student results of **85.7%** are **above** the National Decile 1 – 3 schools result of **64.3%** which is above **21.4 %** a continued positive result.

**Level 2** cumulative provisional Enrolled Pacific Peoples student results of **87.5%** are **above the** National Decile 1 – 3 schools result of **70.9%** by **16.6%** a continued very positive result.

**Level 3** cumulative provisional Enrolled Pacific Peoples student results of **50%** are **below** the National Decile 1 – 3 schools result of **765.7%** by **15.7%** an area for improvement for 2022.

**University Entrance** cumulative provisional Enrolled Pacific Peoples student results of **12.5%** are **below** the National Decile 1 – 3 schools result of **16.9%** by **4.4%** an area for improvement this year.

### ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Endorsements (2021 – 2020) Comparison

Year Level	2021 Enrolled Based		Total Number of Endorsements	2020 Enrolled Based		Total Number of Endorsements
	Merit	Excellence		Merit	Excellence	
Level 1	24.1	15.7	39.8	19.8	24.4	44.2
Level 2	11.8	22.4	34.2	14.4	7.8	22.2
Level 3	12.7	7.3	20	30.0	10.0	40

### Analysis:

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 1 in 2021 **39.8** which is a decrease from 2020 results of **44.2**

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 2 in 2021 of **34.2** are higher than the 2020 results of **22.2**. Which is a pleasing increase of 12%.

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 3 in 2021 of **20** are a decrease from the 2020 results of **40**.