

ROTORUA GIRLS' HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Rotorua Girls' High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Taria Nganhika.
Full Name of Presiding Member

Sarah Davis
Full Name of Principal

[Signature]
Signature of Presiding Member

800-
Signature of Principal

30/05/24
Date:

30/5/2024.
Date:

Rotorua Girls' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	11,174,207	8,617,613	9,619,925
Locally Raised Funds	3	742,926	548,266	393,080
Interest		68,544	5,000	15,309
Total Revenue		11,985,677	9,170,879	10,028,314
Expense				
Locally Raised Funds	3	544,978	488,858	239,082
Learning Resources	4	7,728,773	6,627,501	6,357,917
Administration	5	1,425,977	548,412	1,394,076
Interest		3,316	1,500	3,531
Property	6	2,137,007	1,708,710	1,985,680
Total Expense		11,840,051	9,374,981	9,980,286
Net Surplus / (Deficit) for the year		145,626	(204,102)	48,028
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		145,626	(204,102)	48,028

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,123,445	1,934,040	2,041,523
Total comprehensive revenue and expense for the year		145,626	(204,102)	48,028
Contribution - Furniture and Equipment Grant		56,264	-	33,894
Equity at 31 December		2,325,335	1,729,938	2,123,445
Accumulated comprehensive revenue and expense		2,325,335	1,729,938	2,123,445
Equity at 31 December		2,325,335	1,729,938	2,123,445

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	780,243	876,229	1,041,607
Accounts Receivable	8	538,146	411,638	440,256
GST Receivable		27,399	34,623	45,729
Prepayments		35,841	26,028	27,509
Investments	9	1,135,519	228,209	628,209
Funds Receivable for Capital Works Projects	16	159,008	-	412,861
		<u>2,676,156</u>	<u>1,576,727</u>	<u>2,596,171</u>
Current Liabilities				
Accounts Payable	11	754,781	487,951	581,075
Revenue Received in Advance	12	77,023	46,206	40,880
Provision for Cyclical Maintenance	13	-	163,745	101,242
Finance Lease Liability	14	70,593	58,330	63,082
Funds held in Trust	15	22,000	37,000	22,000
Funds held for Capital Works Projects	16	155,500	-	365,389
		<u>1,079,897</u>	<u>793,232</u>	<u>1,173,668</u>
Working Capital Surplus/(Deficit)		<u>1,596,259</u>	<u>783,495</u>	<u>1,422,503</u>
Non-current Assets				
Property, Plant and Equipment	10	1,174,292	1,150,843	1,132,854
		<u>1,174,292</u>	<u>1,150,843</u>	<u>1,132,854</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	372,554	77,139	347,650
Finance Lease Liability	14	72,662	127,261	84,262
		<u>445,216</u>	<u>204,400</u>	<u>431,912</u>
Net Assets		<u>2,325,335</u>	<u>1,729,938</u>	<u>2,123,445</u>
Equity		<u>2,325,335</u>	<u>1,729,938</u>	<u>2,123,445</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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,922,239	2,672,473	2,342,190
Locally Raised Funds		715,944	187,950	397,634
International Students		20,016	-	21,499
Goods and Services Tax (net)		18,330	-	(11,106)
Payments to Employees		(1,416,660)	(1,162,606)	(907,458)
Payments to Suppliers		(1,955,692)	(1,718,114)	(1,470,724)
Interest Paid		(3,316)	(1,500)	(3,531)
Interest Received		68,544	5,000	15,309
Net cash from/(to) Operating Activities		369,405	(16,797)	383,813
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(162,123)	(141,500)	(33,003)
Purchase of Investments		(507,310)	-	(400,000)
Net cash from/(to) Investing Activities		(669,433)	(141,500)	(433,003)
Cash flows from Financing Activities				
Furniture and Equipment Grant		56,264	-	33,894
Finance Lease Payments		(61,564)	(58,473)	(52,114)
Funds Administered on Behalf of Other Parties		43,964	(65,205)	(49,187)
Net cash from/(to) Financing Activities		38,664	(123,678)	(67,407)
Net increase/(decrease) in cash and cash equivalents		(261,364)	(281,975)	(116,597)
Cash and cash equivalents at the beginning of the year	7	1,041,607	1,158,204	1,158,204
Cash and cash equivalents at the end of the year	7	780,243	876,229	1,041,607

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 and other notional items have been excluded.

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

Rotorua Girls' High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Uniform and Arena. 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 material.

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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its 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	8 years 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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive 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. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,475,210	2,405,155	3,040,310
Teachers' Salaries Grants	5,760,372	4,814,833	5,046,266
Use of Land and Buildings Grants	1,541,583	1,119,793	1,266,700
Other Government Grants	397,042	277,832	266,649
	11,174,207	8,617,613	9,619,925

The school has opted in to the donations scheme for this year. Total amount received was \$106,651.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Curriculum related Activities - Purchase of goods and service	7,403	-	3,005
Fees for Extra Curricular Activities	378,967	142,450	279,627
Trading	33,019	15,500	16,538
Fundraising & Community Grants	107,682	30,000	58,324
Other Revenue	226	-	9
International Students	16,449	-	21,090
School House	14,560	-	14,487
Hostel	184,620	360,316	-
	742,926	548,266	393,080
Expense			
Extra Curricular Activities Costs	277,105	36,799	213,373
Trading	24,777	7,500	3,461
Fundraising & Community Grant Costs	336	-	1,879
International Student - Other Expenses	4,680	-	383
School House	973	4,000	2,356
Hostel	237,107	440,559	17,630
	544,978	488,858	239,082
Surplus for the year Locally raised funds	197,948	59,408	153,998

During the year the School hosted 1 International student (2022:1)

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	255,928	335,500	200,801
Library Resources	1,259	2,800	1,899
Employee Benefits - Salaries	6,984,437	5,728,877	5,674,017
Staff Development	38,896	50,500	40,832
Depreciation	184,082	180,000	196,781
Pastoral Support	10,973	15,500	10,936
Information And Communication Technology	92,707	92,707	86,400
School For Young Parents	160,491	221,617	146,251
	7,728,773	6,627,501	6,357,917

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	11,880	13,000	11,534
Board Fees	8,500	10,250	7,525
Board Expenses	7,152	10,500	12,991
Communication	18,301	20,500	17,450
Consumables	43,252	52,000	45,873
Operating Leases	25,456	22,000	18,023
Legal Fees	13,357	7,000	1,401
Other	110,017	82,100	87,702
Employee Benefits - Salaries	268,504	248,562	280,986
Insurance	39,977	30,000	22,917
Service Providers, Contractors and Consultancy	32,760	52,500	32,786
Healthy School Lunch Programme	846,821	-	854,888
	1,425,977	548,412	1,394,076

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	33,826	26,000	27,640
Consultancy and Contract Services	304,421	305,205	283,566
Cyclical Maintenance Provision	35,317	44,657	181,343
Grounds	37,519	22,000	42,591
Heat, Light and Water	134,679	107,500	102,604
Repairs and Maintenance	32,654	63,555	67,971
Use of Land and Buildings	1,541,583	1,119,793	1,266,700
Security	17,008	20,000	13,265
	2,137,007	1,708,710	1,985,680

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	780,243	876,229	1,041,607
Cash and cash equivalents for Statement of Cash Flows	780,243	876,229	1,041,607

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

Of the \$780,243 Cash and Cash Equivalents \$155,500 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	1,047	-
Receivables from the Ministry of Education	32,719	-	-
Banking Staffing Underuse	-	6,550	-
Teacher Salaries Grant Receivable	505,427	404,041	440,256
	<u>538,146</u>	<u>411,638</u>	<u>440,256</u>
Receivables from Exchange Transactions	-	1,047	-
Receivables from Non-Exchange Transactions	538,146	410,591	440,256
	<u>538,146</u>	<u>411,638</u>	<u>440,256</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,135,519	228,209	628,209
Total Investments	<u>1,135,519</u>	<u>228,209</u>	<u>628,209</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023	\$	\$	\$	\$	\$	\$
Land	46,000	-	-	-	-	46,000
Building Improvements	730,993	-	-	-	(30,126)	700,867
Furniture and Equipment	126,636	80,505	-	-	(27,038)	180,103
Information and Communication Technology	64,932	73,512	-	-	(42,470)	95,974
Motor Vehicles	8,236	-	-	-	(8,236)	-
Textbooks	876	-	-	-	(219)	657
Leased Assets	142,078	70,731	-	-	(74,260)	138,548
Library Resources	13,103	773	-	-	(1,733)	12,143
Balance at 31 December 2023	<u>1,132,854</u>	<u>225,521</u>	<u>-</u>	<u>-</u>	<u>(184,082)</u>	<u>1,174,292</u>

The net carrying value of equipment held under a finance lease is \$138,548 (2022: \$142,078)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	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	(1,017,706)	700,867	1,718,573	(987,580)	730,993
Furniture and Equipment	1,542,700	(1,362,597)	180,103	1,462,195	(1,335,559)	126,636
Information and Communication Technology	533,041	(437,067)	95,974	459,530	(394,598)	64,932
Motor Vehicles	154,288	(154,288)	-	154,288	(146,052)	8,236
Textbooks	1,124	(467)	657	1,124	(248)	876
Leased Assets	309,554	(171,006)	138,548	244,373	(102,295)	142,078
Library Resources	111,537	(99,394)	12,143	110,763	(97,660)	13,103
Balance at 31 December	4,416,817	(3,242,525)	1,174,292	4,196,846	(3,063,992)	1,132,854

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	76,306	69,478	91,580
Accruals	40,665	8,598	9,584
Banking Staffing Overuse	98,016	-	5,074
Employee Entitlements - Salaries	505,427	404,041	440,256
Employee Entitlements - Leave Accrual	34,367	5,834	34,581
	754,781	487,951	581,075
Payables for Exchange Transactions	754,781	487,951	581,075
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	754,781	487,951	581,075

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Hostel Deposits in Advance	7,617	-	9,150
International Students in Advance	22,483	18,507	18,916
Grants in Advance MOE	12,777	-	-
Income In Advance	34,146	27,699	12,814
	77,023	46,206	40,880

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	448,892	196,227	330,059
Increase to the Provision During the Year	56,309	44,657	56,033
Use of the Provision During the Year	(111,655)	-	(62,510)
Other Adjustments	(20,992)	-	125,310
Provision at the End of the Year	<u>372,554</u>	<u>240,884</u>	<u>448,892</u>
Cyclical Maintenance - Current	-	163,745	101,242
Cyclical Maintenance - Non current	372,554	77,139	347,650
	<u>372,554</u>	<u>240,884</u>	<u>448,892</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on an average amount per square metre rate applied to buildings.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	72,640	58,330	65,504
Later than One Year and no Later than Five Years	73,530	127,261	85,188
Future Finance Charges	(2,915)	-	(3,348)
	<u>143,255</u>	<u>185,591</u>	<u>147,344</u>
Represented by			
Finance lease liability - Current	70,593	58,330	63,082
Finance lease liability - Non current	72,662	127,261	84,262
	<u>143,255</u>	<u>185,591</u>	<u>147,344</u>

15. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	22,000	37,000	22,000
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>22,000</u>	<u>37,000</u>	<u>22,000</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.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Flooding		235698	-	15,207	(15,207)	-	-
Heat Pump Replacement		239122	-	92,777	-	-	92,777
Security Upgrade		239125	-	67,500	(4,777)	-	62,723
A Block Reroof		215103	365,389	-	(524,397)	-	(159,008)
SIP Funding		226814	(379,823)	(29,700)	409,523	-	-
Miro Street Carpark Reseal		215115	(33,038)	33,000	38	-	-
Totals			(47,472)	178,784	(134,820)	-	(3,508)

Represented by:

Funds Held on Behalf of the Ministry of Education	155,500
Funds Receivable from the Ministry of Education	(159,008)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
A Block Reroof		215103	(6,245)	1,138,865	(767,231)	-	365,389
SIP Funding		226814	18,048	10,499	(408,370)	-	(379,823)
LSC Space		219080	(5,025)	6,841	(1,816)	-	-
Toi Ohomai Refit		215117	(20,063)	-	20,063	-	-
Miro Street Carpark Reseal		215115	-	-	(33,038)	-	(33,038)
Totals			(13,285)	1,156,205	(1,190,392)	-	(47,472)

Represented by:

Funds Held on Behalf of the Ministry of Education	365,389
Funds Receivable from the Ministry of Education	(412,861)

17. 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 conditions 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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	8,500	7,525
<i>Leadership Team</i>		
Remuneration	982,674	907,252
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	<u>991,174</u>	<u>914,777</u>

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	180 - 190
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	2023 FTE Number	2022 FTE Number
100 - 110	9.00	11.00
110 - 120	16.00	3.00
120 - 130	2.00	1.00
130 - 140	1.00	1.00
140 - 150	1.00	-
	<u>29.00</u>	<u>16.00</u>

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

19. 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:

	2023 Actual	2022 Actual
Total	\$10,000	-
Number of People	1	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

Holidays Act Compliance – schools payroll

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$184,539 (2022:\$520,450) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Heat Pump Replacement	104,478	0	104,478
Security Upgrade	84,838	4,777	80,061
A Block Reroof	1,364,421	1,367,873	-
Total	1,553,737	1,372,650	184,539

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	780,243	876,229	1,041,607
Receivables	538,146	411,638	440,256
Investments - Term Deposits	1,135,519	228,209	628,209
Total financial assets measured at amortised cost	2,453,908	1,516,076	2,110,072

Financial liabilities measured at amortised cost

Payables	754,781	487,951	581,075
Finance Leases	143,255	185,591	147,344
Total financial liabilities measured at amortised cost	898,036	673,542	728,419

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

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

For the Year Ended 31 December 2023

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 2023, 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 2023; 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 30 May 2024. 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 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, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Statement of Variance, Evaluation and Analysis of the School's and Students' Progress and Achievement, How Targets and Actions will Support Te Tiriti, Report on the Principals of Being a Good Employer, Kiwisport and Members of the Board, 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
Ms Mercia Yates	Presiding Member	Elected	Jun 2025
Ms Sarah Davis	Principal	ex Officio	Jun 2025
Taria Ngawika	Parent Representative	Elected	Jun 2025
Rachel Chater	Parent Representative	Elected	Jun 2025
Tania Morrison	Parent Representative	Elected	Jun 2025
Kaya Sparke	Parent Representative	Elected	Jun 2025
Ramari Paul	Parent Representative	Co-opted	Jun 2025
Leanne Joyce	Parent Representative	Co-opted	Jun 2025
Mrs Sarah Riley	Staff Representative	Elected	Jun 2025
Santana Ballantyne	Student Representative	Elected	Jun 2025

Annual Report

Statement of Variance

The area of focus for the Board is how can we have more success for NCEA level one, especially with the implementation of the new NCEA Level coming in 2024. During 2023 we had engaged in a number of Pilot subjects, which allowed us an insight into what would be required during 2024. Tracking over the last couple of years has demonstrated to us that our year 11 cohort is the one that struggles with achievement at level one, because of this it was decided that a focus group of priority students from the year 11's would be tracked and mentored by staff to help understand what the obstacles were to their learning and achievement. Our level 1 results had an improvement over the previous year, though we still see that there is a significant amount of work to improve these results further. To help in this matter we have looked significantly at level 1 programmes and how to best meet the needs of the students; we have also looked out our junior programmes and while looking at localised curriculum and literacy and numeracy strategies that interweave through these programmes. A further thing that was undertaken by the school for 2024 were Literacy and Numeracy classes, which are for all year 9 and year 10 students' to help give them a little bit more preparation to sit the Common Assessment Activities for Reading, writing, and Numeracy.

Annual Plan Strategic Goal 1:	To develop engaged, motivated learners who are achieving personal goals
Initiative 1:	All ākonga to set goals and tracking progress towards achieving personal excellence
Outcome (SIF)	Learners are equitable with strong systems to sustain and support student achievement for all of our learners

Measures	<ul style="list-style-type: none"> • NCEA Data is in line with National Girls Schools data (With particular emphasis on Year 11 NCEA Level 1) • Years 9 and 10 data meets and exceeds expectations (Including the implementation of the PACT tool) • Student voice that shows we have strong relationships between staff and students in the kura • Whānau teacher tracking shows - students gain support to work on their learning goals through a learning goal programme • Mentoring Programmet all year 				
Monitoring and Evaluating Impact	Ongoing reflections (narrative) Tool				Progress Discussion
Initiatives	Staff Accountable/ Responsible	What do you expect to see?	How do you measure success?	Timeframe	Progress
Review of all 2023 NCEA data	DV and curriculum leaders	a breakdown of how our academic achievement tracked compared to national data and School equity index band data deliberate actions to improve results in 2024 undertake data analysis	that our achievement is better than national and equity data Analysis of Variance 2024	Term 1 2024	<ul style="list-style-type: none"> • Curriculum areas to do an individual analysis on their results (report to mentor and onto SL team) • Aof V to BOT in Feb meeting (13 Feb) • Mentors and DV

					<p>meeting with each curriculum leaders in the second half of term 1</p> <ul style="list-style-type: none"> all curriculum leaders have been met to look through NCEA (2023) data. Meeting with Curriculum Leaders 21 May to discuss students who at risk at not achieving appropriate levels in Y11
Reporting	RL, All teachers	Increased feedback to whānau	<p>Junior Reporting fortnightly for measuring engagement and attendance.</p> <p>Parent Teacher interviews</p> <p>Junior and Senior Mid Year and End of Year Reports</p> <p>Senior NCEA and Attendance Summary</p>	Ongoing throughout 2024	<ul style="list-style-type: none"> Year 11 NCEA information evening 13 March fortnightly reports to start term 1, week 8 Academic planning day 27 March fortnightly reports are now being

NZQA Statistic Reporting for 2023 Results:

This is an analysis of the results for 2023 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 provisional enrolled, cumulative achievement data for 2023 based on initial results generated by NZQA. It should also be noted that in 2023 we ran 10 pilots under the new NCEA format.

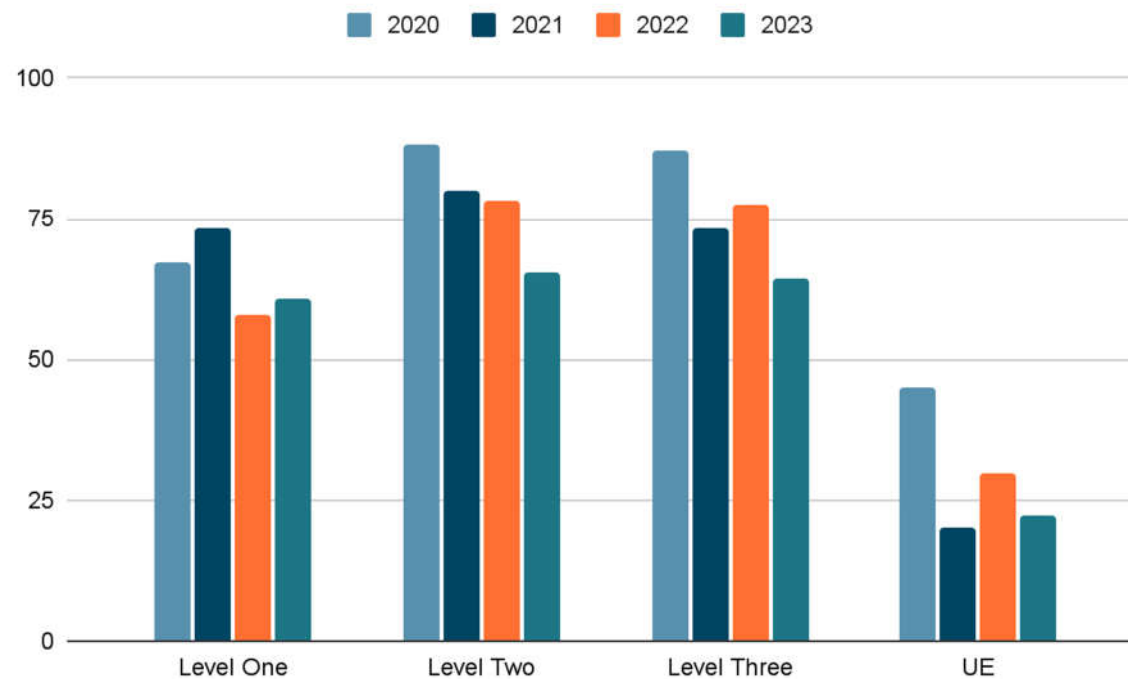
ROTORUA GIRLS’ HIGH SCHOOL PROVISIONAL ENROLLED CUMULATIVE DATA

(as at 16 JANUARY 2024)

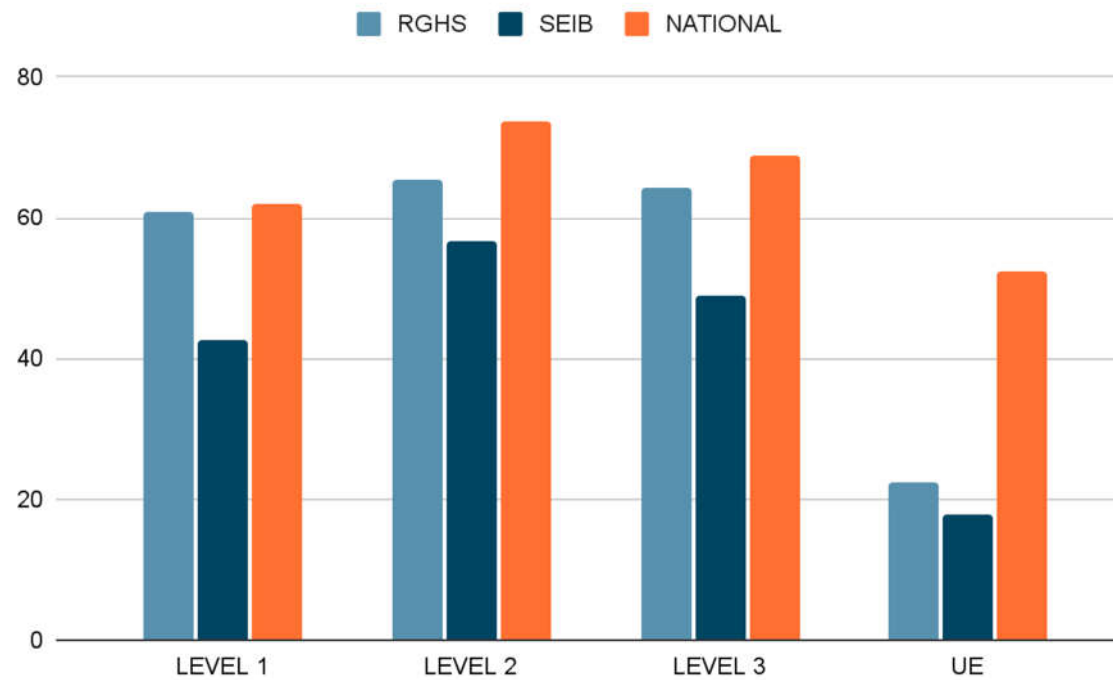
Below is a table comparing 2020, 2021, 2022 and 2023 cumulative data followed by a graph providing a visual representation of the data collected.

NCEA Year Level	2023 Results 16/1/2024	2022 Results 19 /4/2023	2021 Results 24/03/2022	2020 Results 12/04/2021
--------------------	------------------------------	-------------------------------	-------------------------------	-------------------------------

1	60.9% (+3%)	57.9% (-15.4%)	73.3% (+4.8%)	67.2% (+7.4%)
2	65.5% (-12.8%)	78.3% (-1.7%)	80% (-8.2%)	88.2% (+6.9%)
3	64.2% (-13.3%)	77.5% (+4.2%)	73.3% (-13.7%)	87.0% (+18.6%)
UE	22.4% (-7.2%)	29.6% (+9.6%)	20% (-24.9%)	44.9% (+16.8%)
Level 1 Literacy	80.1% (+3.5%)	76.6% (-4.7%)	81.3% (-0.9%)	82.8% (-1 %)
Level 1 Numeracy	71.4% (+2.4%)	69% (-8.3%)	77.3% (+5.4%)	71.9% (-1.6%)



The Graph below shows a comparison of the Cumulative Enrolled Data for 2023 between RGHS, the School Equity Index Band (the equivalent to Decile 1-3 schools), and National results for girls.



	RGHS	School Equity Index Band (SEIB) - Girls	National - Girls
Level One	60.9	42.5	61.9
Level Two	65.5	56.5	73.8
Level Three	64.2	48.9	68.9
UE	22.4	17.8	52.4

Analysis:

Level 1 Cumulative Enrolled provisional results of **60.9%** (57.9 %) when compared with the School Equity Index Band data of **42.5%** shows we are **above by 18.4%**, which is positive. Compared to the National data of **61.9%** shows that we are just behind nationally by **1%**, which is a significant improvement on previous years.

Level 2 Cumulative Enrolled provisional results of **65.5%** (78.3%) when compared with the School Equity Index Band data of **56.5%** shows we are **above by 9%**, which is positive, though we see the need for significant improvement. Compared to the National data of **73.8%** shows that we are significantly behind nationally by **8.3%**, which gives us a deliberate area of focus moving forward.

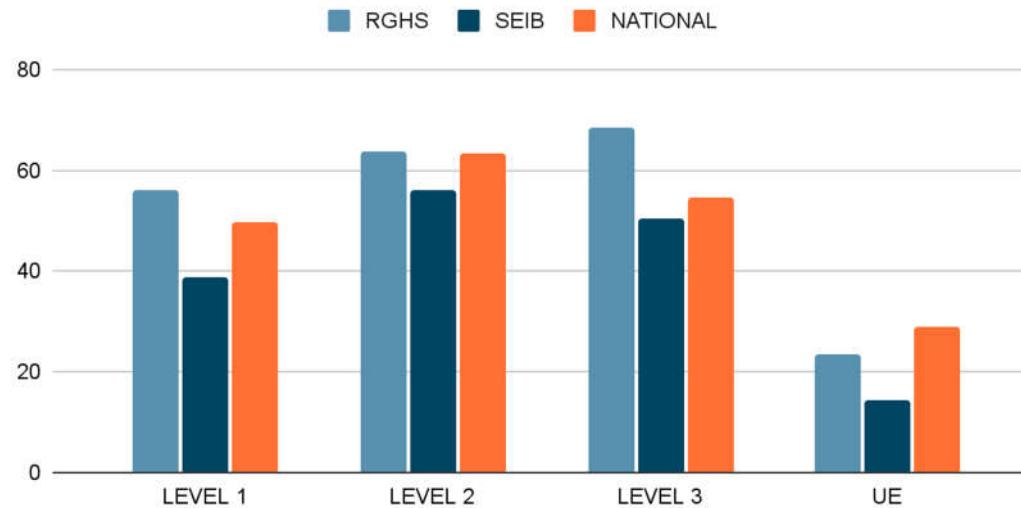
Level 3 Cumulative Enrolled provisional results of **64.2%** (77.5%) when compared with the School Equity Index Band data of **48.9%** shows we are **significantly above by 15.3%**, which is very positive. Compared to the National data of **68.9%** shows that we are slightly behind nationally by **4.7%**, which is an improvement on previous years.

University Entrance Cumulative Enrolled provisional results of **22.4%** (29.6%) when compared with the School Equity Index Band data of **17.8%** shows we are **above by 4.6%**, which is an improvement but still an area of concern. Compared to the National data of **52.4%** we are **significantly below this result by 30%**, which is a concerning result and will be a focus for 2024.

ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Māori Student 2023 Data Compared with School Equity Index Band (SEIB) and National Girls.

LEVEL	RGHS	SEIB	National
Level 1	56%	38.8%	49.6%
Level 2	63.7%	56.3%	63.3%
Level 3	68.6%	50.3%	54.8%
UE	23.5%	14.2%	28.9%

Comparison between Māori Girls data for RGHS, SEIB, and Nationally for 2023



Analysis:

Level 1 cumulative provisional Enrolled Māori student results of **56%** are **above** the School Equity Index Band result of **38.8%** by **17.2%** and National result of **49.6%** by **6.4%** a continued positive result. Although our goal in 2024 is to reduce the gap between the whole school result and Māori student results.

Level 2 cumulative provisional Enrolled Māori student results of **63.7%** are **above** the School Equity Index Band result of **56.3%** by **7.4%** and **just above** the National result of **63.3%** by **0.4%** This is a continued positive result. Although our goal in 2024 is to reduce the gap between the whole school result and Māori student results.

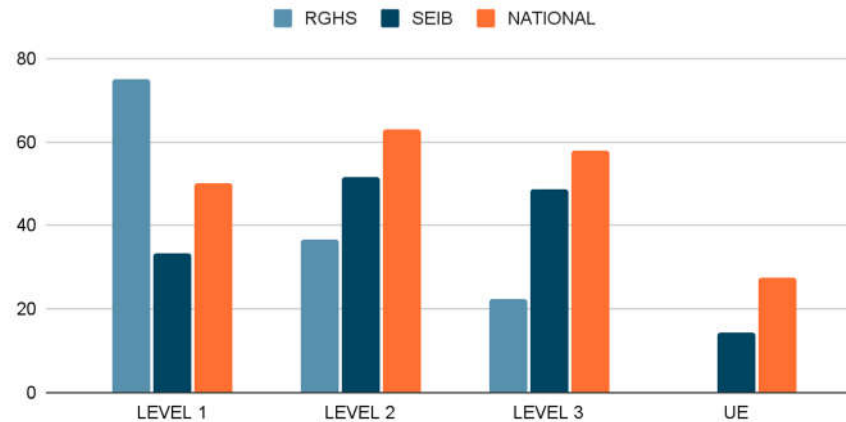
Level 3 cumulative provisional Enrolled Maori student results of **68.6%** are **above** the School Equity Index Band result of **50.3%** by **18.3%** and **above** the National result of **54.8%** by **13.8%** a continued very positive result. In 2023 our Level 3 Māori girls performed above the whole school data by **4.4%**. A result we hope to see continue in the future.

University Entrance cumulative provisional Enrolled Maori student results **23.5%** are **above** School Equity Index Band result of **14.2%** by **9.3%**, which is a pleasing result. However, we performed slightly worse compared to National results by **5.4%**.

ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Pacific Peoples Student Data Compared with School Equity Index Band and National Pacific Peoples results

LEVEL	RGHS	SEIB	National
Level 1	75%	33.3%	49.9%
Level 2	36.4%	51.3%	63%
Level 3	22.2%	48.6%	58.1%
UE	0%	14.4%	27.4%

Comparison of 2023 data for Pacific Peoples for RGHS, SEIB, and National girls



Analysis:

Level 1 cumulative provisional Enrolled Pacific Peoples student results of **75%** are **above** the School Equity Index Band result of **33.3%** which is above **41.7 %** and **above** the National Results of **49.9%** by **25.1%** a continued positive result.

Level 2 cumulative provisional Enrolled Pacific Peoples student results of **36.4%** are **below** the School Equity Index Band result of **48.6%** by **12.2%** and also below National results of **63%** by **26.6%**, which is a definite area of focus for 2024.

Level 3 cumulative provisional Enrolled Pacific Peoples student results of **22.2%** are **below** the School Equity Index Band result of **48.6%** by **26.4%** and also below National results of **58.1%** by **35.9%** an area for improvement for 2024.

University Entrance cumulative provisional Enrolled Pacific Peoples we had no students gain UE, which is definitely **below** the School Equity Index Band result of **14.4%** by **14.4%** and below the National result of **27.4%** by **27.4%** an area for improvement this year.

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

Year Level	2023 Enrolled Based		Total Number of Endorsements	2022 Enrolled Based		Total Number of Endorsements
	Merit	Excellence	2023	Merit	Excellence	2023
Level 1	20.4	19.4	39.8	20.2	21.4	41.6
Level 2	25.7	18.9	44.6	21.7	7.2	28.9
Level 3	20.9	16.3	37.2	16.4	14.5	30.9

Analysis:

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 1 in 2023 was **39.8%** which is a decrease from 2022 results of **41.6%** by **1.8%**

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 2 in 2022 of **44.6** are higher than the 2022 results of **28.9**. Which is a pleasing increase of **15.7%**.

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 3 in 2023 of **37.2%** is an increase from the 2022 results of **30.9%**, which is a pleasing increase of **6.3%**

How Targets and Actions will support Te Tiriti:

- Relationship reestablished with Ngati Whakaue
 - Consultation partners around tikanga and mission, vision, and their contribution to our Mai i Maketū ki Tongariro
 - Trialling the project of cross curriculum study through Manaaki Mauri with Te Kura Taiao Collective - Localised curriculum.
- Teachers encouraged to study Te Reo Māori through Te Ahu o te reo programme run through Ngati Whakaue.

Annual Plan Strategic Goal 2:	To nurture confident, resilient , and caring wahine who enjoy a sense of belonging and well being				
Initiative 1:	Mai i Maketū ki Tongariro - Create a sense of belonging through exploring the mai i Maketū ki Tongariro journey across the five years which aligns to Ngāti Whakaue/Te Arawa history				
Outcome (SIF)	<i>Responsive Curriculum and Planning</i> <ul style="list-style-type: none"> ● All learners have a curriculum delivered that creates meaningful educational experiences ● The school has developed a strong localised curriculum ● The curriculum is constantly adapting- all students have agency with their learning and can identify a localised context to support their knowledge and understanding 				
Measures	<ul style="list-style-type: none"> ● Each year level gets the opportunity to discover the story of Te Arawa as they travel through their whenua ● Developing a platform for our students to record their experiences 				
Monitoring and Evaluating	Ongoing reflections (narrative) Tool				Progress Discussion

		<p>(Koutu)</p> <p>Working in house groups to create a digital resource of their visit</p> <p>Digital resources shared across school</p>			
<p>Manaaki Mauri with Te Kura Taiao Collective - Localised curriculum</p>	<p>NG - SCT CN - SENCO</p> <p>Kingi Biddle, Rangitihi Pene,Hine Herewini</p>	<p>Stage one development; Puawai</p> <p><u>Koha mō Matariki</u></p> <ul style="list-style-type: none"> - akonga context of learning is kaupapa Māori based - legislation knowledge is evidence in Learning Map and 	<p>Stage one development; Puawai</p> <p><u>Koha mō Matariki</u></p> <ul style="list-style-type: none"> - akonga can articulate their learning through a kaupapa Māori lens - legislation knowledge is evidence in Learning Map and akonga work <p><u>Te Tūkōhu Ngāwhā</u></p> <ul style="list-style-type: none"> - Maramataka and Rongoa Maori evidenced through use of whakapapa, karakia, plant identification and product making - Presentations for Science Fair are in place 	<p>Terms 1-4</p>	<p>MoU to sign with Principal / Tumaki (29 February)</p> <p>weekly classes in Year 9 Mana (social studies and Science)</p> <p>Support for cohort 2 of the course given</p>

		<p>akonga work</p> <p><u>Te Tūkōhu Ngāwhā</u></p> <ul style="list-style-type: none"> - Maramatak a and Rongoa Maori use of whakapapa, karakia, plant identification and product making - Science Fair participants are in <p><u>Akonga Guided Heritage Hīkoi</u></p> <ul style="list-style-type: none"> - akonga design their own hīkoi and facilitate their hīkoi 	<p><u>Akonga Guided Heritage Hīkoi</u></p> <ul style="list-style-type: none"> - akonga have implemented their own hīkoi - akonga voice evidences hītori knowledge and kaitiaki principles 		
--	--	---	---	--	--

		- research demonstrat es hītori and kaitiaki principles			
Ngati Whakaue relationship continues	<p>Staff involved in PLD</p> <p>MH</p> <p>RL, Reading Tutors, CN</p> <p>Rawiri Waru</p> <p>Kingi Biddle, Rangitihi Pene,Hine Herewini, NG, CN, MH</p>	<p>Staff participating in Te Ahu o Te Reo Maori course</p> <p>Ngati Whakaue Education Endowment Board</p> <ul style="list-style-type: none"> - Grant applications /panels - Hui ora - Tangihanga ● Reading/Ma thematics Programme ● Liaison Visits <p>Ngati Whakaue advise and</p>	<p>staff who are participating in these programmes</p> <p>Representation at sub-committee and Board Level. Panel obligations are met and recipients are informed throughout the year</p> <p>Hui ora - Raukura attendance as required</p> <p>Attendance at tangihanga throughout the year</p> <p>reporting to NWEEB June and November</p> <p>Kingi, Rangitihi and Hine knowledge and expertise evidenced in planning. Iwi voice from Whakaue contribution gathered</p> <p>Students samples of learning evidence connections between</p>	<p>Cohort 1 - Jan-Jul</p> <p>Cohort 2 - Aug-Nov</p> <p>Continues term 2</p> <p>30 June/ 30 November</p>	<ul style="list-style-type: none"> ● Karena and Atilla in Te Ahu o Te Reo ● Students being tested to get participant list for reading/numeracy programme

		<p>partner on kura strategic direction</p> <p>Te Kura Taiao Collective</p> <ul style="list-style-type: none"> • Mana whenua relationships continue and grown through other Whakaue identities • Learning relevant to the rohe is co-constructed and shared through Ngāti Whakaue. 	haukainga and kura		
--	--	---	--------------------	--	--

Annual Plan Strategic	To partner with and sense the needs of our whanau community
------------------------------	---

Goal 3:					
Initiative	Te Whare Whawhao o Te Aokapurangi (Hostel)				
Outcome (SIF)	<i>Partnerships</i> <i>Te Tiriti O Waitangi</i>				
Measures	<ul style="list-style-type: none"> Te Whare Whawhao opens for boarding and thrives into 2024 To make available boarding opportunities for all young women in Aotearoa/ New Zealand 				
Monitoring and Evaluating Impact	Ongoing reflections (narrative) Tool				
Initiatives	Staff Accountable/ Responsible	What do you expect to see?	How do you measure success?	Timeframe	Progress
Hostel Governance	Sub Committee members Chair Taria Ngawhika 2023 and 2024	Clear communication and strategic direction between all stakeholders in the Hostel	job descriptions clear records exist strategic governance exists	monthly BOT meeting	meeting 23 January meeting 27 February meeting 14 May
Hostel management	DP i/c Hostel, Pou Manaaki and Residential	Handbook for Hostel written	clear systems and procedures that are evident for all staff	at all times	Pōhiri for new whānau 30 January

	Assistants all stakeholders of the Hostel	Appropriate staffing of the Hostel Whānau support continues in the Hostel	staffing appropriate for the safe running of the Hostel end of term survey is largely positive from whānau		Whanau voice feedback term 1 Hostel minutes 14 May
MoE compliance	DV, DP i/charge of Hostel and Pou Manaaki	The hostel complies with legislative guidelines	the Hostel runs in a safe manner	at all times	

Reporting on the principles of being a good employer

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Every staff member is run through an induction process including Health and Safety.</i>
What is in your equal employment opportunities programme?	<i>Every staff member is run through an induction process including Health and Safety.</i>

How have you been fulfilling this programme?	
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Two people are involved in the appointment of staff including a curriculum specialist</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>PLD opportunities</i> <i>Te Reo courses hosted by Ngati Whakaue</i>
How have you enhanced the abilities of individual employees?	<i>Regular PLD, opportunities for specific support</i>
How are you recognising the employment requirements of women?	<i>We are an all girls school, we have a predominantly female staff</i>

How are you recognising the employment requirements of persons with disabilities?	<i>The school is accessible for people of all disabilities</i>
--	--

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Rotorua Girls' High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$17,106 (excluding GST). The funding was spent on sporting endeavours.