

ROTORUA GIRLS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 153

Principal: Sarah Davis

School Address: 251 Old Taupo Road, Hillcrest

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

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Accountant / Service Provider:

Education  Services.
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ROTORUA GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Rotorua Girls' High School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

MERCIA-DAWN YATES
Full Name of Presiding Member


Signature of Presiding Member

13/06/23
Date:

Sarah Davis
Full Name of Principal


Signature of Principal

14/6/23
Date:

Rotorua Girls' High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,619,925	7,786,053	8,915,504
Locally Raised Funds	3	393,080	138,620	398,407
Interest Income		15,309	5,000	2,851
		10,028,314	7,929,673	9,316,762
Expenses				
Locally Raised Funds	3	239,082	39,896	179,590
Learning Resources	4	6,357,917	5,496,779	6,011,455
Administration	5	1,394,076	488,828	1,218,395
Finance		3,531	3,800	3,090
Property	6	1,985,680	1,997,853	1,610,233
		9,980,286	8,027,156	9,022,763
Net Surplus / (Deficit) for the year		48,028	(97,483)	293,999
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		48,028	(97,483)	293,999

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,041,523	1,640,035	1,747,524
Total comprehensive revenue and expense for the year		48,028	(97,483)	293,999
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		33,894	-	-
Equity at 31 December		2,123,445	1,542,552	2,041,523
Accumulated comprehensive revenue and expense		2,123,445	1,542,552	2,041,523
Equity at 31 December		2,123,445	1,542,552	2,041,523

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	1,041,607	495,190	1,158,204
Accounts Receivable	8	440,256	322,306	411,638
GST Receivable		45,729	6,255	34,623
Prepayments		27,509	21,246	26,028
Investments	9	628,209	428,685	228,209
Funds Receivable for Capital Works Projects	16	412,861	-	31,333
		2,596,171	1,273,682	1,890,035
Current Liabilities				
Accounts Payable	11	581,075	587,823	487,951
Revenue Received in Advance	12	40,880	75,048	46,206
Provision for Cyclical Maintenance	13	101,242	83,826	163,745
Finance Lease Liability	14	63,082	19,648	58,330
Funds held in Trust	15	22,000	32,248	37,000
Funds held for Capital Works Projects	16	365,389	-	18,048
		1,173,668	798,593	811,280
Working Capital Surplus/(Deficit)		1,422,503	475,089	1,078,755
Non-current Assets				
Property, Plant and Equipment	10	1,132,854	1,073,059	1,256,343
		1,132,854	1,073,059	1,256,343
Non-current Liabilities				
Provision for Cyclical Maintenance	13	347,650	-	166,314
Finance Lease Liability	14	84,262	5,596	127,261
		431,912	5,596	293,575
Net Assets		2,123,445	1,542,552	2,041,523
Equity		2,123,445	1,542,552	2,041,523

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,342,190	2,137,266	2,154,526
Locally Raised Funds		397,634	108,120	341,388
International Students		21,499	-	28,541
Goods and Services Tax (net)		(11,106)	-	(28,368)
Payments to Employees		(907,458)	4,168,697	(700,553)
Payments to Suppliers		(1,470,724)	(6,655,700)	(1,353,742)
Interest Paid		(3,531)	(3,800)	(3,090)
Interest Received		15,309	5,000	6,050
Net cash from/(to) Operating Activities		383,813	(240,417)	444,752
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(33,003)	(133,000)	(55,377)
Purchase of Investments		(400,000)	-	(200,000)
Proceeds from Sale of Investments		-	-	400,477
Net cash from/(to) Investing Activities		(433,003)	(133,000)	145,100
Cash flows from Financing Activities				
Furniture and Equipment Grant		33,894	-	-
Finance Lease Payments		(52,114)	(66,497)	(41,540)
Funds Administered on Behalf of Third Parties		(49,187)	-	(325,212)
Net cash from/(to) Financing Activities		(67,407)	(66,497)	(366,752)
Net increase/(decrease) in cash and cash equivalents		(116,597)	(439,914)	223,100
Cash and cash equivalents at the beginning of the year	7	1,158,204	935,104	935,104
Cash and cash equivalents at the end of the year	7	1,041,607	495,190	1,158,204

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 2022

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 2022 to 31 December 2022 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 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 (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	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 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 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 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	3,040,310	1,850,600	2,625,022
Teachers' Salaries Grants	5,046,266	4,168,697	4,821,383
Use of Land and Buildings Grants	1,266,700	1,480,090	1,119,793
Other Government Grants	266,649	286,666	349,306
	<u>9,619,925</u>	<u>7,786,053</u>	<u>8,915,504</u>

The school has opted in to the donations scheme for this year. Total amount received was \$105,150.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Fees for Extra Curricular Activities	279,627	93,000	226,589
Trading	16,538	15,500	15,905
Fundraising & Community Grants	58,324	30,120	107,084
Other Revenue	3,014	-	4,214
International Students	21,090	-	32,295
School House	14,487	-	12,320
	<u>393,080</u>	<u>138,620</u>	<u>398,407</u>
Expenses			
Extra Curricular Activities Costs	213,373	28,724	169,715
Trading	3,461	7,500	2,775
Fundraising & Community Grant Costs	1,879	-	9
Other Locally Raised Funds Expenditure	-	-	96
International Students - Student Recruitment	-	-	1,811
International Students - Other Expenses	383	-	1,311
School House	2,356	3,672	3,873
Hostel	17,630	-	-
	<u>239,082</u>	<u>39,896</u>	<u>179,590</u>
<i>Surplus for the year Locally raised funds</i>	<u>153,998</u>	<u>98,724</u>	<u>218,817</u>

During the year the School hosted 1 International students (2021:1)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	200,801	232,000	210,335
Library Resources	1,899	2,800	1,838
Employee Benefits - Salaries	5,674,017	4,710,214	5,349,563
Staff Development	40,832	45,500	31,846
Depreciation	196,781	200,000	186,554
Pastoral Support	10,936	12,700	10,064
Information And Communication Technology	86,400	86,400	63,750
School For Young Parents	146,251	207,165	157,505
	<u>6,357,917</u>	<u>5,496,779</u>	<u>6,011,455</u>

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	11,534	11,534	11,200
Board Fees	7,525	10,250	9,425
Board Expenses	12,991	10,500	4,347
Communication	17,450	17,500	17,129
Consumables	45,873	42,500	33,844
Operating Lease	18,023	22,000	14,900
Legal Fees	1,401	7,000	948
Other	87,702	76,700	81,318
Employee Benefits - Salaries	280,986	206,864	205,646
Insurance	22,917	28,000	27,364
Service Providers, Contractors and Consultancy	32,786	55,980	50,718
Healthy School Lunch Programme	854,888	-	761,556
	<u>1,394,076</u>	<u>488,828</u>	<u>1,218,395</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	27,640	19,500	26,774
Cyclical Maintenance Provision	181,343	46,288	27,901
Grounds	42,591	17,000	17,983
Heat, Light and Water	102,604	90,000	94,855
Repairs and Maintenance	67,971	54,700	37,345
Use of Land and Buildings	1,266,700	1,480,090	1,119,793
Security	13,265	12,000	10,107
Consultancy And Contract Services	283,566	278,275	275,475
	<u>1,985,680</u>	<u>1,997,853</u>	<u>1,610,233</u>

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,041,607	495,190	758,204
Short-term Bank Deposits	-	-	400,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,041,607</u>	<u>495,190</u>	<u>1,158,204</u>

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

Of the \$1,041,607 Cash and Cash Equivalents \$365,389 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	2,852	1,047
Banking Staffing Underuse	-	-	6,550
Interest Receivable	-	3,199	-
Teacher Salaries Grant Receivable	440,256	316,255	404,041
	<u>440,256</u>	<u>322,306</u>	<u>411,638</u>
Receivables from Exchange Transactions	-	6,051	1,047
Receivables from Non-Exchange Transactions	440,256	316,255	410,591
	<u>440,256</u>	<u>322,306</u>	<u>411,638</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	628,209	428,685	228,209
	<u>628,209</u>	<u>428,685</u>	<u>228,209</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	46,000	-	-	-	-	46,000
Building Improvements	763,261	-	-	-	(32,268)	730,993
Furniture and Equipment	135,344	18,160	-	-	(26,868)	126,636
Information and Communication Technology	81,276	27,987	-	-	(44,331)	64,932
Motor Vehicles	22,738	-	-	-	(14,502)	8,236
Textbooks	-	1,124	-	-	(248)	876
Leased Assets	193,912	24,861	-	-	(76,695)	142,078
Library Resources	13,812	1,160	-	-	(1,869)	13,103
Balance at 31 December 2022	<u>1,256,343</u>	<u>73,292</u>	<u>-</u>	<u>-</u>	<u>(196,781)</u>	<u>1,132,854</u>

The net carrying value of equipment held under a finance lease is \$142,078 (2021: \$193,912)

Restrictions

Except for the leased assets noted above, 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.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	46,000	-	46,000	46,000	-	46,000
Building Improvements	1,718,573	(987,580)	730,993	1,718,573	(955,312)	763,261
Furniture and Equipment	1,462,195	(1,335,559)	126,636	1,444,035	(1,308,691)	135,344
Information and Communication Technology	459,530	(394,598)	64,932	431,543	(350,267)	81,276
Motor Vehicles	154,288	(146,052)	8,236	154,288	(131,550)	22,738
Textbooks	1,124	(248)	876	-	-	-
Leased Assets	244,373	(102,295)	142,078	434,385	(240,473)	193,912
Library Resources	110,763	(97,660)	13,103	109,603	(95,791)	13,812
Balance at 31 December	4,196,846	(3,063,992)	1,132,854	4,338,427	(3,082,084)	1,256,343

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	91,580	253,374	69,478
Accruals	9,584	8,396	8,598
Banking Staffing Overuse	5,074	-	-
Employee Entitlements - Salaries	440,256	316,255	404,041
Employee Entitlements - Leave Accrual	4,249	9,798	5,834
Employee Entitlements - Retirement Leave Accrual	30,332	-	-
	581,075	587,823	487,951
Payables for Exchange Transactions	581,075	587,823	487,951
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	581,075	587,823	487,951

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Hostel Deposits in Advance	9,150	-	-
International Students in Advance	18,916	22,261	18,507
Income In Advance	12,814	52,787	27,699
	40,880	75,048	46,206

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	330,059	37,538	302,158
Increase to the Provision During the Year	56,033	46,288	44,657
Use of the Provision During the Year	(62,510)	-	-
Other Adjustments	125,310	-	(16,756)
Provision at the End of the Year	<u>448,892</u>	<u>83,826</u>	<u>330,059</u>
Cyclical Maintenance - Current	101,242	83,826	163,745
Cyclical Maintenance - Non current	347,650	-	166,314
	<u>448,892</u>	<u>83,826</u>	<u>330,059</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on a combination of known works completed after balance date and the use of an average amount per square metre rate applied to remaining 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	65,504	19,648	60,533
Later than One Year and no Later than Five Years	85,188	5,596	128,362
Future Finance Charges	(3,348)	-	(3,304)
	<u>147,344</u>	<u>25,244</u>	<u>185,591</u>
Represented by			
Finance lease liability - Current	63,082	19,648	58,330
Finance lease liability - Non current	84,262	5,596	127,261
	<u>147,344</u>	<u>25,244</u>	<u>185,591</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	22,000	32,248	37,000
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>22,000</u>	<u>32,248</u>	<u>37,000</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 (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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
A Block Reroof			(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			-	-	(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)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board 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)

Represented by:

Funds Held on Behalf of the Ministry of Education	18,048
Funds Receivable from the Ministry of Education	(31,333)

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	7,525	9,425
<i>Leadership Team</i>		
Remuneration	907,252	888,770
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	914,777	898,195

There are 8 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 (4 members) and Property (4 members) that met 6 and 6 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	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	2022 FTE Number	2021 FTE Number
100 - 110	11.00	9.00
110 - 120	3.00	3.00
120 - 130	1.00	1.00
130 - 140	1.00	1.00
	16.00	14.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 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 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. 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 2023.

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 2022 a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$1,490,186 contract for the A Block Reroof as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,364,080 has been received of which \$970,144 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$33,446 contract for the Miro Street Carpark Reseal as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$33,038 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	1,041,607	495,190	1,158,204
Receivables	440,256	322,306	411,638
Investments - Term Deposits	628,209	428,685	228,209

Total Financial assets measured at amortised cost	2,110,072	1,246,181	1,798,051
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Financial liabilities measured at amortised cost

Payables	581,075	587,823	487,951
Finance Leases	147,344	25,244	185,591

Total Financial Liabilities Measured at Amortised Cost	728,419	613,067	673,542
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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 2022

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 2022, 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 2022; 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 14 June 2023. 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, 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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
Mr Chris Nairn	Presiding Member	Elected	Sep 2022
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
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	Jun 2025
Santana Ballantyne	Student Representative	Elected	Jun 2025
Matariki Maxwell-Mihinui	Student Representative	Elected	Sep 2022

Rotorua Girls' High School

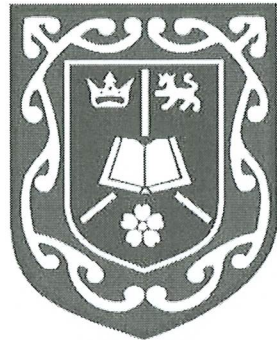
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$17,713 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Rotorua Girls' High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



**ROTORUA GIRLS'
HIGH SCHOOL**

**2023 Analysis of Variance
FOR
2022 NCEA RESULTS**

NZQA Statistic Reporting for 2022 Results:

This is an analysis of the results for 2022 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; however, it does not include the Rotorua School for Young Parents.

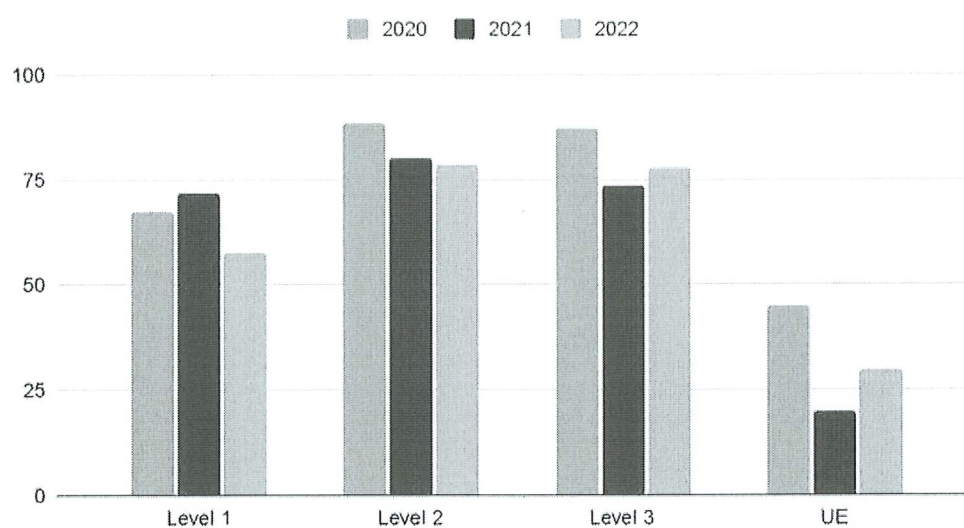
Below is the new enrolled, cumulative achievement data for 2022 based on the Principal's Report generated by NZQA. Results are only compared with National and with Decile 3 Schools, as well as an analysis of a comparison of Maori and Pacific Peoples data.

ROTORUA GIRLS' HIGH SCHOOL ENROLLED CUMULATIVE DATA (as at 9 March 2023)

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

NCEA Year Level	2022 Results 9/03/2023	2021 Results 24/03/2022	2020 Results 12/04/2021
1	57.6% (-14.4%)	72% (+4.8%)	67.2% (+7.4%)
2	78.3% (-1.7%)	80% (-8.2%)	88.2% (+6.9%)
3	77.5% (+4.2%)	73.3% (-13.7%)	87.0% (+18.6%)
UE	29.6% (+29.6%)	20% (-24.9%)	44.9% (+16.8%)
Level 1 Literacy	76.4% (-4.3%)	80.7% (-2.1%)	82.8% (-1 %)
Level 1 Numeracy	68.8% (-7.9%)	76.7 (+4.8%)	71.9% (-1.6%)

RGHS Data 2020, 2021, and 2022

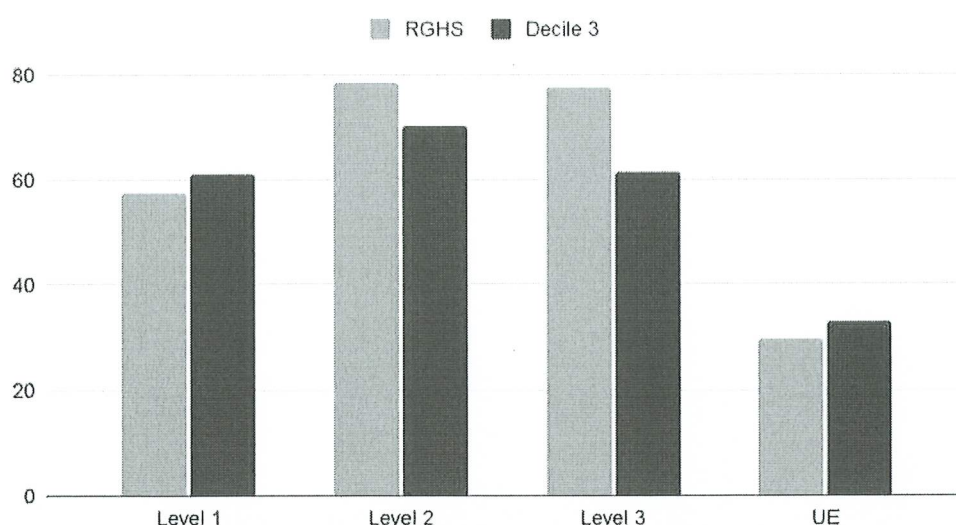


Rotorua Girls' High School NCEA Cumulative Enrolled 2022 Data Compared with Decile 3

LEVEL	RGHS	Decile 3
Level 1	57.6	61
Level 2	78.3	70.1
Level 3	77.5	61.5
UE	29.6	32.8

The Graph below show a comparison of the Cumulative Enrolled Data for 2022 between RGHS and Decile 3 schools

2022 RGHS Results vs Decile 3 Schools



Analysis:

Level 1 Cumulative Enrolled overall results of **57.6%** when compared with the National Decile 3 School's data of **61%** shows we are **below by 3.4%**, which is a concerning trend, which is a focus for 2023.

Level 2 Cumulative Enrolled overall results of **78.3%** when compared with the National Decile 3 School's data of **70.1%** shows we are **above by 8.2%**, which is positive.

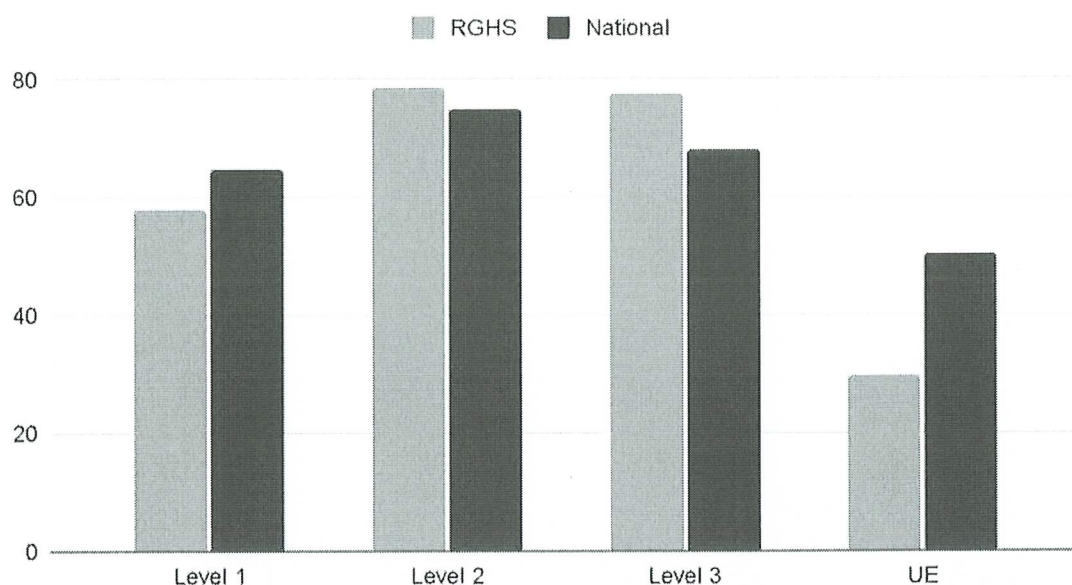
Level 3 Cumulative Enrolled overall results of **77.5%** when compared with the National Decile 3 School's data of **77.5%** shows we are **above by 16%**, which is extremely positive.

University Entrance Cumulative Enrolled overall results of **29.6%** when compared with the National Decile 3 School's data of **32.8%** shows we are **below the decile 3 school's data 3.2%**, which is a concerning result and will be a focus for 2023.

Rotorua Girls' High School NCEA Cumulative Enrolled 2022 Data Compared Nationally

LEVEL	RGHS	National
Level 1	57.6%	64.8%
Level 2	78.3%	74.8%
Level 3	77.5%	68.1%
UE	29.6%	50.3%

2022 RGHS vs National Results



Analysis:

Level 1 Cumulative Enrolled overall results of **57.6%** when compared with the National School's data of **64.8%**. shows we are **below by 7.2%**. This is a concerning result and will be a focus for 2023.

Level 2 Cumulative Enrolled overall results of **78.3%** when compared with the National School's data of **74.8%** shows we are **above by 3.5%**, which continues to show a positive result.

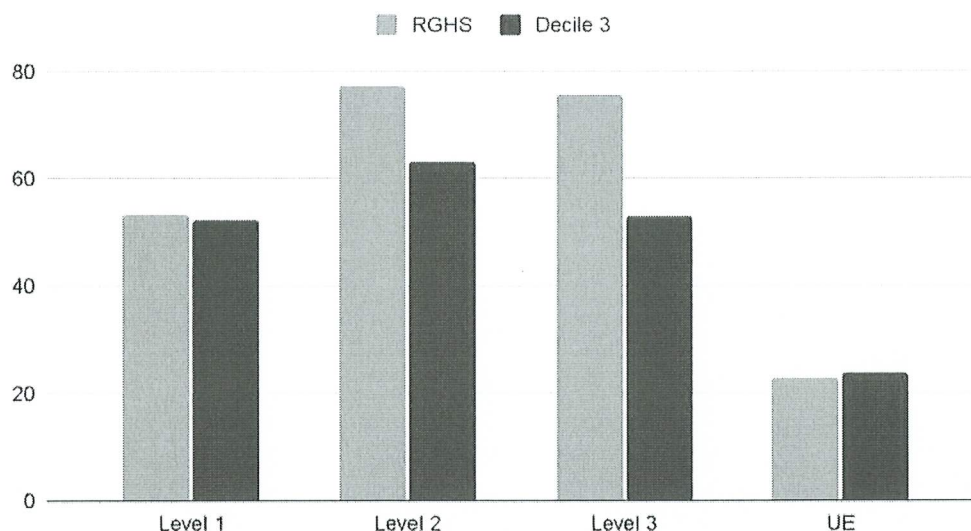
Level 3 Cumulative Enrolled overall results of **77.5%** when compared with the National School's data of **68.1%** shows we are **above by 9.4%**, which continues to be positive.

University Entrance Cumulative Enrolled overall results of **29.6%** when compared with the National School's data of **50.3%** shows we are **below the national results by 20.7%**, which is a concerning result and will be a focus for 2023.

RGHS NCEA Cumulative Enrolled Māori Student 202321 Data Compared with Decile 3 Schools

LEVEL	RGHS	DECILE 3
Level 1	53.3%	52.2%
Level 2	77.3%	63.1%
Level 3	75.5%	52.8%
UE	22.6%	23.8%

RGHS Māori Student Data vs Decile 3 Māori Student Data



Analysis:

Level 1 cumulative overall Enrolled Māori student results of **53.3%** are **above** the National Decile 3 schools result of **52.2%** by **1.1%** a continued positive result.

Level 2 cumulative overall Enrolled Māori student results of **77.3%** are **above** the National Decile 3 schools result of **63.1** by **14.2%** This is a continued positive result.

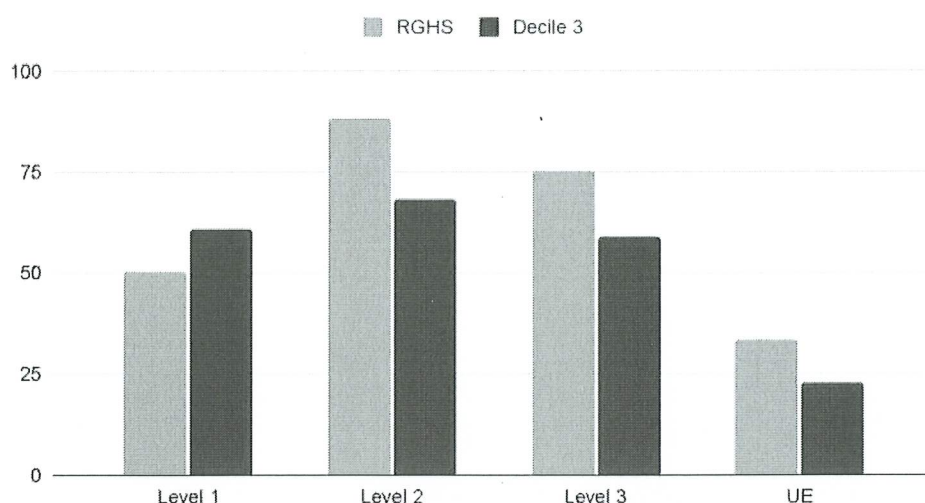
Level 3 cumulative overall Enrolled Māori student results of **75.5%** are **above** the National Decile 3 schools result of **52.8%** by **22.7%** a continued very positive result.

University Entrance cumulative provisional Enrolled Māori student results **22.6%** are **below** the National Decile 3 schools result of **23.8%** by **1.2%**, which is a concerning result and a focus for 2023.

RGHS NCEA Cumulative Enrolled Pacific Peoples Student Data Compared with Decile 3 Schools

LEVEL	RGHS	DECILE 3
Level 1	50	60.7
Level 2	88.2	68.1
Level 3	75	58.9
UE	33.3	22.7

RGHS Pacific Peoples Student Data vs Decile 3 Schools



Analysis:

Level 1 cumulative overall Enrolled Pacific Peoples student results of **50%** are **below** the National Decile 3 schools result of **60.7%** which is **10.7 %** below and is a concerning result, and a focus for 2023.

Level 2 cumulative overall Enrolled Pacific Peoples student results of **88.2%** are **above** the National Decile 3 schools result of **68.1%** by **20.1%** a continued positive result.

Level 3 cumulative overall Enrolled Pacific Peoples student results of **75%** are **below** the National Decile 3 schools result of **58.9%** by **16.1%** a very positive result.

University Entrance cumulative overall Enrolled Pacific Peoples student results of **33.3%** are **above** the National Decile 3 schools result of **22.7%** by **10.6%** a very positive result.

ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Endorsements (2022 – 2021) Comparison

Year Level	2022 Enrolled Based		Total Number of Endorsements	2021 Enrolled Based		Total Number of Endorsements
	Merit	Excellence		Merit	Excellence	
Level 1	20.5%	21.7%	42.2%	24.1%	15.7%	39.8%
Level 2	21.7%	7.2%	28.9%	11.8%	22.4%	34.2%
Level 3	16.4%	14.5%	30.9%	12.7%	7.3%	20%

Analysis:

The number of cumulative overall Enrolled Merit Endorsement and Excellence Endorsement results for Level 1 in 2022 **42.2%**, which is higher than the 2021 results of **39.8%**. Which is an increase of **2.4%**.

The number of cumulative overall Enrolled Merit Endorsement and Excellence Endorsement results for Level 2 in 2022 of **28.9%**, which is lower than the 2021 results of **34.2%**. Which is a decrease of **5.3%**.

The number of cumulative overall Enrolled Merit Endorsement and Excellence Endorsement results for Level 3 in 2022 of **30.9%**, which is an increase of **10.9%** from the 2021 results of **20%**.

Overall Analysis

The 2022 results for Rotorua Girls' High School overall have seen some improvements across the board compared to national and decile 3 comparisons. Compared to 2021 results we have seen significant improvements in Level 3, UE, Māori and Pacific Peoples. However, there are still areas of concerns namely in NCEA Level 1, literacy, and numeracy. These are a deliberate area of focus for 2023.