



Rotorua Girls' High School Annual Report

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List of all school board members

Board member names	Date that the board member's term finishes
Taria Ngawhika (Presiding Chair)	September 2028
Tania Morrison (Deputy Presiding Chair)	September 2028
Kelly Anaru (Parent Rep)	September 2028
Mericia Waqanimaravu (Parent Rep)	September 2028
Tineke O'Callaghan (Parent Rep)	September 2028
Kylie Bronlund (Staff Rep)	September 2028
Cherry Wheeler (Student Rep)	September 2026
Rachel Chater (Co-Opted)	September 2028

Statement of variance: progress against Strategic Goals

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"> • 2025 NCEA Level 1 results. • 2025 CAA Results . • 2025 Derive Grade results from Prelims. • Attendance at External Exams - November • Result tracking throughout during the Academic Year • CAA for eligible year 10 Students 					
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?	Resources	Timeframe	Progress
Literacy and Numeracy	RL, TP, DV	Literacy and numeracy strategic direction for the school is developed to make shifts into the literacy and numeracy results in CAA's, which affects overall level 1 achievement.	<ul style="list-style-type: none"> • Survey results done at the start of year and end of year to draw comparisons. 	Centrally funded initiative from the MoE	ongoing	Evaluation Associates Survey for: <ul style="list-style-type: none"> • Staff -Survey - Week 3 during staff PLD. • Survey Results Gathered during whānau classes on Friday 6/3

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			<ul style="list-style-type: none"> • Staff PLD and Faculty buy in to initiatives and Strategies. • NCEA summaries sent home regularly. 			<ul style="list-style-type: none"> • Whānau survey is to go home with year 11 students due to the nature of the continuum • <i>NB we feel working with EA is not gaining the successes we wished for .We maybe reviewing our participation in this initiative</i> • <i>CAA starts 19</i> <p><i>May</i></p> <ul style="list-style-type: none"> • <i>Hui with Ruth Flanagan (MoE) 29 May</i> • <i>CAA assessment complete 23 May - results due in a few weeks</i> <p><i>See report from RL and CAA June results</i></p> <p><i>2 to 11 September CAA 163 Numeracy entries and 143 writing and 136 Reading - results out between Nov and Dec</i></p> <p><i>11 November - separate report from SR</i></p>
CAA Focus Group	RL, TP, BE, WL, and ND	Strategies that can be implemented school wide to help strengthen Literacy and Numeracy across the school	<ul style="list-style-type: none"> • Faculty Feedback on Faculty Literacy (writing and reading) and Numeracy goals. • Whānau time challenges to regularly focus specific literacy and numeracy skills 	Time as required	Ongoing	<p>Initial Meeting 23 Jan</p> <p>Follow up Meeting 10 February.</p> <p>Starting week 3 whānau challenge with Literacy and Numeracy challenge.</p> <p>CAA -</p> <p><i>May 19- 27th first round</i></p> <p><i>September 1 to 12 September - second round</i></p> <ul style="list-style-type: none"> • 5/22 passed in Year 12 <p>Will meet again after September results - Naidu (HOD Maths) is taking Y12 Numeracy students</p> <p>11 November</p>

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						<p>Implemented in 2026 time table, a Y11 and Y12 Numeracy class with other maths standards</p> <p>3 Y13s have been contacted by Ngaire to come in before the end of the year to complete numeracy</p> <p>Other senior students who do not have numeracy have an individualised action plan for 2026</p>
Year 12 Numeracy Class	RL, ND, JYC	That students in the class successfully attain their numeracy credits.	CAA May Results		Term 1 and Term 2	<p>These classes start from Tuesday 4/2</p> <p><i>We will carry this class into term 2</i></p> <p><i>Have started alternative standards while waiting for CAA results</i></p> <p>See above</p> <p>See the Focus group information. And the Literacy and Numeracy report.-11 Nov.</p>
Literacy and Numeracy Junior Classes	RL and LNC teachers	<ul style="list-style-type: none"> Consistent delivery on Literacy and numeracy classes That the year 10 students after mid year e-asTTle are ready to sit CAA 	e-asTTle testing - Reading, Writing, and Mathematics		Term 1, Term 3, Term 4	<p>Testing has already started. Results should be available at the beginning of March.</p> <p>Reviewed based on change of curriculum documents (out Term 4)</p> <p>Due to the changing curriculum and the revised junior structure for 2026 these LNC classes have been reabsorbed into the Maths and English classes at Year 9 and 10 and these classes now have 5 periods of teaching a week rather than 4 periods, which is the current situation.</p>
End of Year Overview of initiatives	<p>After disappointing results in 2024 at NCEA Level One the area of focus for the Board in 2025 was still a focus on NCEA Level One. After the implementation of the refreshed NCEA Level One we saw a significant need for support in NCEA Level One, especially around the Literacy and Numeracy CAA, as this is an obstacle to the successful achievement of NCEA Level One and for some students who were unsuccessful in gaining any formal qualification.</p> <p>Across the year, significant work was undertaken to strengthen NCEA and literacy and numeracy outcomes. Staff and whānau surveys were completed early on, and concerns about the limited impact of Evaluation Associates Professional Development led to a review of the partnership. CAA assessments were completed in May with a second round in September, which saw strong participation (163 Numeracy, 143 Writing, 136 Reading). Targeted initiatives around the literacy and numeracy included focus group meetings, weekly whānau literacy and numeracy challenges, and the introduction of a Year 12 numeracy class from February, which continued for the remainder of the year with additional standards offered while awaiting CAA results. Although only 5 of 22 Year 12 students initially passed, individualised plans were created for seniors still needing numeracy, and new Year 11 and Year 12 numeracy classes have been built into the 2026 timetable. Junior literacy and numeracy</p>					

	<p>testing began early in the year, and curriculum changes later prompted the absorption of Literacy and Numeracy (LNC) classes back into English and Maths for 2026, increasing the teaching time to support readiness for CAA. Additional reporting and analysis were completed by November, rounding out a year of sustained effort to lift NCEA-aligned achievement.</p> <p>In 2025 we had seen a significant improvement in our NCEA Level One data from 2024. This is due to a deliberate focus on Level One and support around numeracy we saw a shift towards closing the gap in achievement. We are adapting our junior curriculum to help support the pathway into the senior school, especially regarding support in literacy and numeracy. By interweaving literacy and numeracy strategies across curriculum subjects we can see improved results.</p>
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Annual Plan Strategic Goal 1:	To develop engaged, motivated learners who are achieving personal goals					
Initiative 2:	All ākongā set attendance goals to increase overall attendance.					
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"> • Regular school attendance improves each term (90% and above) • We form a focus group of irregular attenders (70% to 90%) to support in particular • Whānau teacher tracking shows - students gain support to work on their attendance goals through an attendance goal programme • Mentoring Programme at all years 					
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?	Resources	Timeframe	Progress

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<p>Regular school attenders</p>	<p>SLT, Deans and Whānau teachers Deborah Henderson</p>	<p>Attendance to improve</p>	<p>Attendance improves in particular for 7- 90% attenders</p>	<p>RRRF Funding</p>	<p>Ongoing throughout 2025</p>	<p>Attendance (to 3 April) With Justified) Year 9 -94.1% (83.2) Year 10 -92.8 (79.3) Year 11 -87.6 (74.4) Year 12 - 86 (74.4) Year 13 -87 (71.8) School 89.9 (77.2)</p> <p>Attendance up in all year levels by 1 - 3% in the second part of this term See updated attendance stats from MoE</p> <p>To 13 May Year 9 -89.5 (73.8) Year 10- 92.0 (76.9) Year 11 - 89.7 (70.7) Year 12 - 66.2 (83.8) Year 13 - 86 (66.5)</p> <p>To 9 June Year 9 - 91.9 (72) Year 10 - 94.1 (76.1) Year 11 - 90.3 (71.8) Year 12 - 89.4 (73.3) Year 13 - 89.8 (70.6) School 91.4 (73)</p> <p>Term 3 (until Sept) Year 9 - 91.1 (73.9)</p>
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						<p>Year 10 - 92 (72.6) Year 11 - 92.4 (76.9) Year 12 - 90.3 (76.5) Year 13 - 90.8 (73.8) School 91.4 (74.6)</p>
Irregular school attenders	SLT, Deans and Whānau teachers	Whanau teachers track attendance then discuss with Deans/Heads of House	Students feel successful in their learning and are engaged and attend school		Ongoing throughout 2025	<p>State of the Nation reports from deans</p> <p>Interventions continue</p> <p>3 SON each term</p> <p>Now placing action plans around those with poor student attendance</p> <p>SON</p> <p>SON - Junior school and Year 12</p> <p>Year Level Tracking Hui - MR absent for Year 13</p>
Identifying students who attend with attendance statistics below 70%	TP and BE with Deans of all year levels	Appropriate education plans are made for these students	Students feel successful in their learning and are engaged and attend school		Ongoing throughout 2025	<p>State of the Nation reports from deans</p> <p>Interventions continue</p> <p>As above</p> <p>SON continues into term 2</p> <p>IRF funding application put in 10 June to support Attendance Officer for 2025</p>
End of Year Overview of initiatives	<p>Attendance continued to strengthen across the year compared to 2024 attendance results, with all year levels showing an improvement and school-wide attendance reaching and average of 91.4% by June, which remained steady through September. Using the Ministry of Education Attendance updates the schools focus switched to monitoring and improving our regular attendance statistics. Regular State of the Nation (SON) reports supported consistent monitoring, and interventions were maintained throughout the year including the development of action plans for students with persistent non-attendance. Year-level tracking hui were held to support targeted follow-up. To further bolster long-term attendance support, an IRF funding application was submitted on 10 June to secure an Attendance Officer for 2026, reinforcing the school's commitment to sustained improvement.</p>					

Annual Plan Strategic Goal 2:	To nurture confident, resilient, and caring wāhine who enjoy a sense of belonging and well being
Initiative 1:	Anei ahau e tu ana! - To develop a sense of self through exploring who they are and who they can be as young Māori women
Outcome (SIF)	<p><i>Responsive Curriculum and Planning</i></p> <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"> three strategies developed, shared and implemented

Monitoring and Evaluating Impact	Ongoing reflections (narrative) Tool					Progress Discussion
Initiatives <i>Connecting through legacy to understand self.</i>	Staff Accountable/ Responsible	What do you expect to see?	How do you measure success?	Resources	Timeframe	Progress
<p><u>Ko ngā tupuna kuia</u></p> <p>Marae-based learning experiences;</p> <ul style="list-style-type: none"> To develop a sense of connection to the four tupuna kuia and their place in Ngāti Whakaue hītori. 	<p>Kuia - Norma Sturley (Ngāti Whakaue)</p> <p>MH, BE,HH,SH, NG, CN</p> <p>Heads of House</p>	<ul style="list-style-type: none"> Series of hui to co-construct goals, activities, costs, engagement of kuia (consultant.) Visits to Owhata Marae (Hinemoa), Tunohopu Marae 	<ul style="list-style-type: none"> Agreement to consultative role of school and kuia to lead from iwi voice. Hui with BE and Year 9 Dean to develop day visits to each of the tupuna kuia through marae learning experience. 		<p>Term one</p> <p>After matatini</p> <p>All details to be worked through by</p>	<ul style="list-style-type: none"> Initial discussion with BE on viability of wheako (experience) (28/1) Agreement by DV to tupuna kuia initiative (29/1) Agreement to act as conduit between marae and school (30/1) <p><i>Noho marae at Maketu week 8</i></p>

	Kaiako, SLT	<ul style="list-style-type: none"> • (Rukuwai) and Te Koutu Marae (Karenga) across the year. • Iwi voice to tell the stories of the tupuna kuia and their descendants • School waiata, RERI, House structure connected through consistent referencing to waiata and RERI through personification of each 'whare' and their legacy 	<ul style="list-style-type: none"> • Co- constructed hui with Norma Sturley for iwi voice in the actual design and implementation of iwi led learning. 		the start of term 2	<p><i>MH has met with Aunty Norma to discuss Wahine Tipuna day for each house</i></p> <p><i>MH has been doing PLD Tuesday mornings with the Staff</i></p> <p><i>1. Rangitaria Tibble 20 May</i></p> <p><i>2. Florence Grace 10 June</i></p> <p><i>On Hold Term 3</i></p> <p><i>Powhiri for Manu Korero at the start of term 4</i></p>
<p><u>He raukura, he raukura!</u></p> <p>Building the alumni collective through te ao haka;</p> <ul style="list-style-type: none"> • To provide physical expressions of leadership • To build a sense of reciprocity in raukura (alumni) • To create a creative shared space for raukura and akonga to express themselves 	MH, Marautanga, Raukura Māori Faculty,					<p>No update MH on leave</p> <p>No update as of 1 April</p> <p>Top Scholar celebration at Parliament 7 May for Mareikura Makaha</p> <p>Raukura training now underway</p> <p>Manu Korero success for Florence Grace and Jayah Masters</p> <p>Kapa Haka regionals 19 June</p> <p>Manu Kōrero Nationals in Whanganui 18 September</p>
<p><u>He ahuru mōwai</u></p> <p>Mentoring a group of students through Mason</p>	MH, Kōhine Whakarae, Kōhine Rautāwhiri,					<p>No update - MH on leave</p> <p>No update as of 1 April</p>

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<p>Durie's tapawha model for well-being;</p> <ul style="list-style-type: none"> To 	<p>Head Girl and Deputy Head Girl</p> <p>Supporting a target group of Y11 girls who need support to achieve NCEA L1</p>				<p>No update 9 June</p> <p>On Hold term 3</p> <p>No update</p>
<p>End of Year Overview of initiatives</p>	<p>Work to strengthen students' sense of belonging and wellbeing progressed through a series of culturally grounded initiatives, beginning with planning discussions in late January and agreement to partner closely with local marae. A noho marae at Maketu and were followed by meetings with Aunty Norma to design Wahine Tupuna days, alongside staff PLD sessions later in the year. Wider wellbeing and identity-building activities also contributed to this kaupapa, including house activities and other cultural endeavours, such as attending the Top Scholar celebration and strong results in Manu Kōrero competitions, and participation in Kapa Haka, help with strong connections with cultural identity.</p>				

<p>Annual Plan Strategic Goal 3:</p>	<p>To partner with and sense the needs of our whanau community</p>					
<p>Initiative</p>	<p>Te Whare Whawhao</p>					
<p>Outcome (SIF)</p>	<p><i>Partnerships</i> <i>Te Tiriti O Waitangi</i></p>					
<p>Measures</p>	<ul style="list-style-type: none"> Te Whare Whawhao opens for boarding and thrives into 2025 To make available boarding opportunities for all young women in Aotearoa/ New Zealand 					
<p>Monitoring and Evaluating Impact</p>	<p>Ongoing reflections (narrative) Tool</p>					
<p>Initiatives</p>	<p>Staff Accountable/ Responsible</p>	<p>What do you expect to see?</p>	<p>How do you measure success?</p>	<p>Resources</p>	<p>Timeframe</p>	<p>Progress</p>
<p>Hostel Governance</p>	<p>Sub Committee members Chair Taria Ngawhika 2025</p>	<p>Clear communication and strategic direction between all stakeholders in the Hostel</p>	<p>job descriptions clear records exist</p>		<p>monthly BOT meeting</p>	<p>No Board hui yet</p>

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			strategic governance exists			See Sub committee minutes 18 March In committee update See Hostel minutes See Hostel minutes 4 Nov
Hostel management	Director of the Hostel Director of Boarding Residential Assistants	Handbook for Hostel written Appropriate staffing of the Hostel Whānau support continues in the Hostel	clear systems and procedures that are evident for all staff staffing appropriate for the safe running of the Hostel end of term survey is largely positive from whānau		at all times	Whanau zoom Tuesday 4 March Hostel hui 4 June - Minutes in the drive Hostel minutes 2 September
MoE compliance	DV, Director of the Hostel Director of Boarding	The hostel complies with legislative guidelines	the Hostel runs in a safe manner		at all times	No update Hostel License due September Complete with conditions
End of Year Overview of initiatives	Progress within Te Whare Whawhao has focused on strengthening governance, communication, and compliance systems as the hostel continues to develop. Governance work is ongoing, with subcommittee that is looking at the future proofing of the hostel. Hostel management has maintained regular engagement with whānau and residents, including a whānau Zoom and hui, with additional operational updates. In terms of compliance, the hostel's licence was completed with conditions, ensuring continued alignment with Ministry of Education requirements.					

Evaluation and analysis of the school's students' progress and achievement

NZQA Statistic Reporting for 2025 Results:

This is an analysis of the results for 2025 NCEA Level 1, Level 2 and Level 3.

Most reports will, by default, show for Level 2 and 3 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. The Level 1 data produced by NZQA is participation based cumulative data in 2025.

Below is the provisional enrolled, cumulative achievement data for 2025 for level 2 and 3 and participation based cumulative data for level 1 based on initial results generated by NZQA.

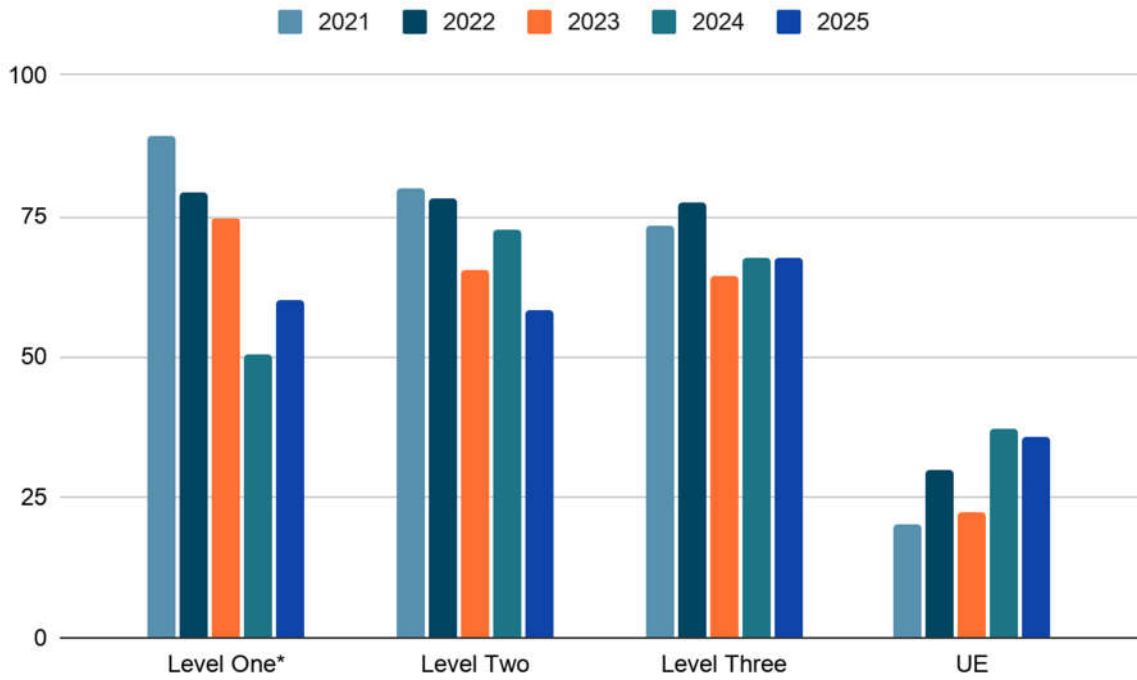
ROTORUA GIRLS' HIGH SCHOOL PROVISIONAL ENROLLED CUMULATIVE DATA

(as at 14 April 2026)

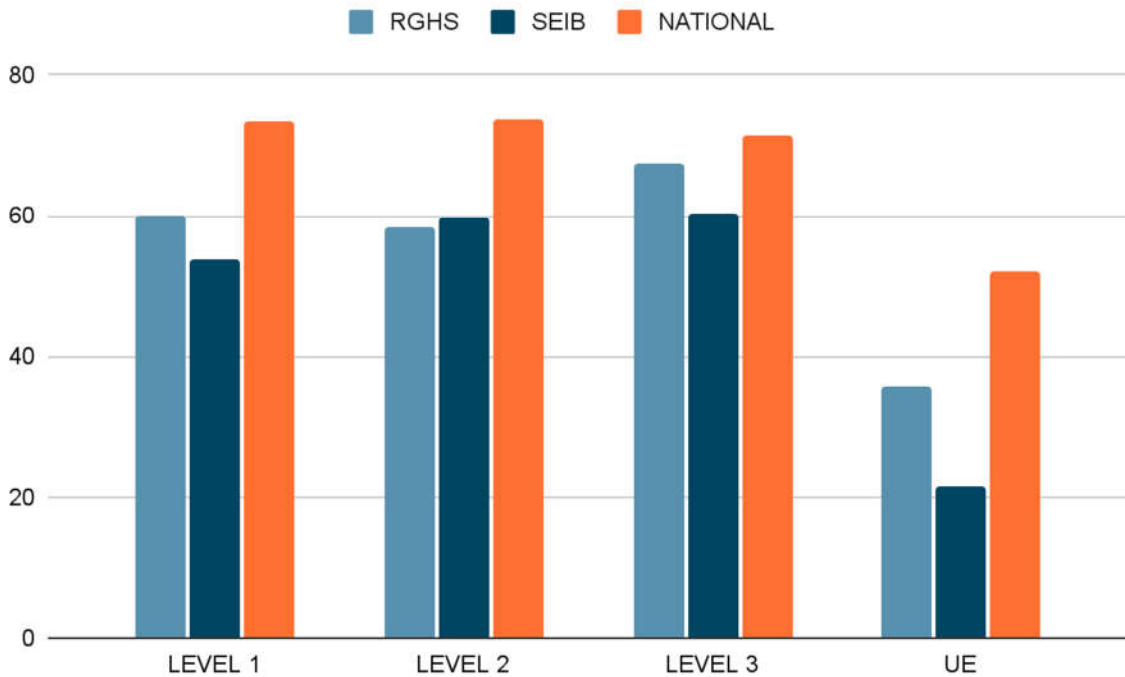
Below is a table comparing 2021, 2022, 2023, 2024, and 2025 cumulative data followed by a graph providing a visual representation of the data collected. NB: All data for NCEA Level 1 has been changed to participation for accuracy of reporting.

NCEA	2025	2024	2023	2022	2021
Year Level	Results	Results	Results	Results	Results
	14/1/2026	14/1/2025	16/1/2024	19 /4/2023	24/03/2022
1*	60% (+9.6%)	50.4% (-24.4%)	74.8% (-4.4%)	79.2% (-10.2%)	89.4%
2	58.3% (-14.3%)	72.6% (+7.1%)	65.5% (-12.8%)	78.3% (-1.7%)	80% (-8.2%)
3	67.4% (-0.1%)	67.5% (+3.3%)	64.2% (-13.3%)	77.5% (+4.2%)	73.3% (-13.7%)
UE	35.9% (-1.4%)	37.3% (+11.9%)	25.4% (-4.2%)	29.6% (+9.6%)	20% (-24.9%)
Level 1 Literacy	78.9% (+3.4%)	75.5% (-5.4%)	80.7% (+3.5%)	76.6% (-4.7%)	81.3% (-0.9%)
Level 1 Numeracy	62.7% (+7.5%)	55.2% (-16.2%)	71.4% (+2.4%)	69% (-8.3%)	77.3% (+5.4%)

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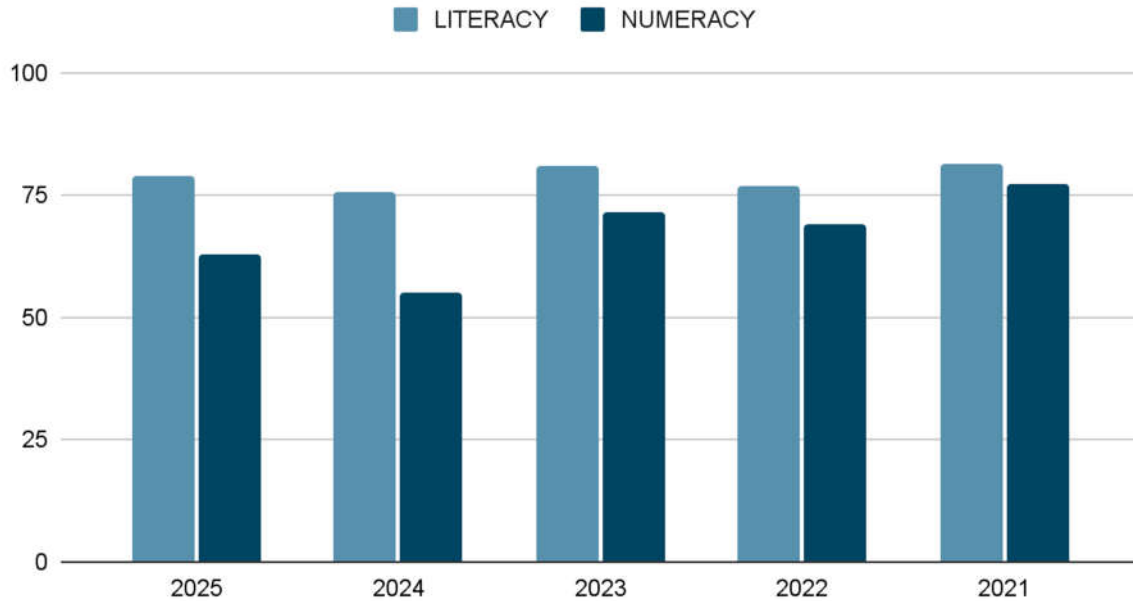


The Graph below shows a comparison of the Cumulative Enrolled Data for 2025 between RGHS, the School Equity Index Band (the equivalent to Decile 1-3 schools), and National results for girls. NB: please note that Level 1 is Participation Data



	RGHS	School Equity Index Band (SEIB) - Girls	National - Girls
Level One	60	53.8	73.5
Level Two	58.3	59.6	73.6
Level Three	67.4	60.4	71.5
UE	35.9	21.6	52

LEVEL 1 LITERACY AND NUMERACY COMPARISONS



Analysis:

Level 1 Cumulative Enrolled provisional results of 60% when compared with the School Equity Index Band data of 53.8% shows we are above by 6.2%, which is positive. Compared to the National data of 73.5% shows that we are just behind nationally by 13.5%. We have seen a significant improvement on results in level 1 since 2024 and this will continue to be a focus area for 2026.

Level 2 Cumulative Enrolled provisional results of 58.3% (72.6%) when compared with the School Equity Index Band data of 59.6% shows we are under by 1.3%, we still see the need for significant improvement. Compared to the National data of 73.6% shows that we are behind by 15.3%, which gives us hope moving forward.

Level 3 Cumulative Enrolled provisional results of 67.4% (67.5%) when compared with the School Equity Index Band data of 60.4% shows we are significantly above by 7.0%, which is very positive. Compared to the National data of 71.5% shows that we are behind nationally by 4.1%.

University Entrance Cumulative Enrolled provisional results of 35.9% (37.3%) when compared with the School Equity Index Band data of 21.6% shows we are significantly above by 14.3% , which is an improvement but still an area of concern and an area of focus moving forward. Compared to the National data of 52% we are below this result by 16.1%, which is a concerning result and will be a focus for 2026.

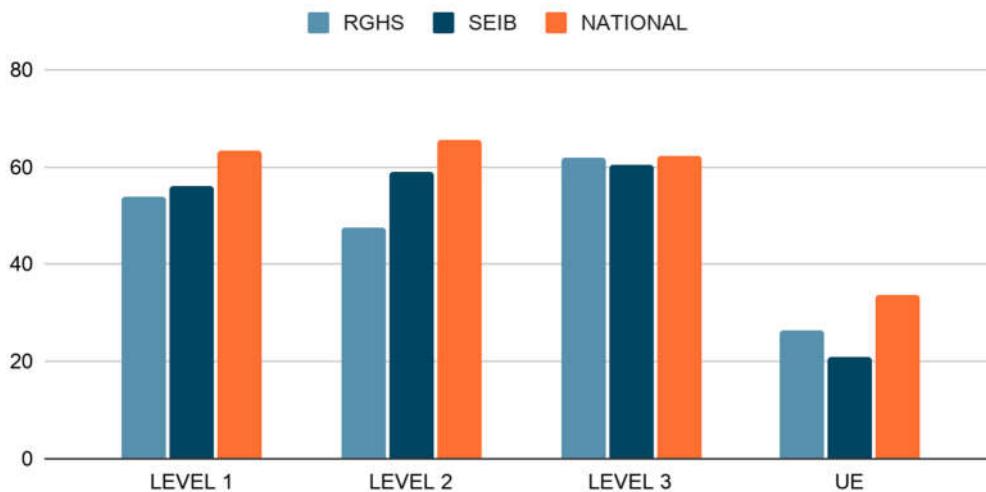
Literacy and Numeracy Cumulative data shows an improvement between 2024 and 2025 results for both literacy and numeracy. Literacy saw a 3.4% increase on the 2024 result 75.5% to 78.9% in

2025. Numeracy saw a significant improvement of 7.5% increase on the 2024 result of 55.2% to 62.7%

ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Māori Student 2025 Data Compared with School Equity Index Band (SEIB) and National Girls.

LEVEL	RGHS	SEIB	National
Level 1	54.0%	56.3%	63.3%
Level 2	47.3%	59%	65.4%
Level 3	61.8%	60.6%	62.4%
UE	26.5%	20.9%	33.7%

Comparison between Māori Girls data for RGHS, SEIB, and Nationally for 2025



Analysis:

Level 1 cumulative provisional Enrolled Māori student results of 54% are below the School Equity Index Band result of 56.3% by 2.3% and below the National result of 63.3% by 9.7%. Although our goal in 2025 is to reduce the gap between the whole school result and Māori student results which was not achieved. Reducing the gap between whole school data and Māori data is a strong focus moving into 2026.

Level 2 cumulative provisional Enrolled Māori student results of 47.3% are below the School Equity Index Band result of 59% by 11.7% and significantly below the National result of 65.4% by 18.1% This

is a disconcerting result. Although our goal in 2026 is to reduce the gap between the whole school result and Māori student results.

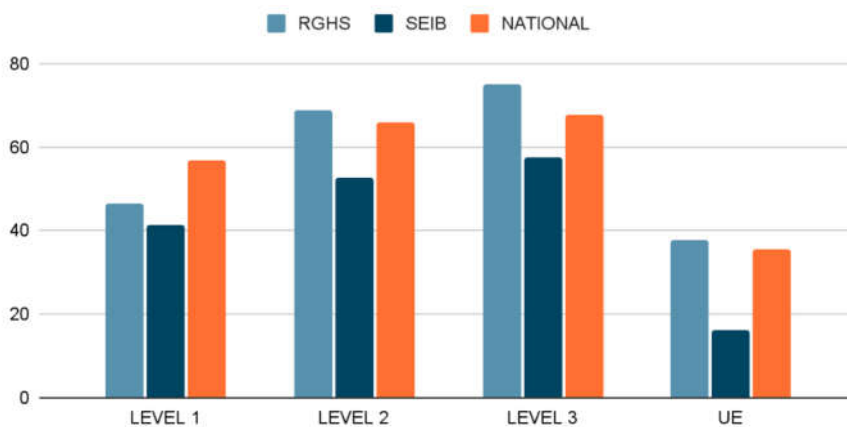
Level 3 cumulative provisional Enrolled Māori student results of 61.8% are above the School Equity Index Band result of 60.6% by 1.2% and below the National result of 62.4% by 0.6% a continued very positive result. However, this is behind the whole school result by 5.6% and is a gap that needs to be closed.

University Entrance cumulative provisional Enrolled Māori student results 26.5% are above School Equity Index Band result of 20.9% by 5.6%, which is a pleasing result. However, we performed slightly worse compared to National results by 7.2%. UE will continue to be an area of focus for 2026.

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	46.2%	41.3%	56.3%
Level 2	68.8%	52.4%	59%
Level 3	75%	57.5%	67.7%
UE	37.5%	16.3%	35.3%

Comparison of 2025 data for Pacific Peoples for RGHS, SEIB, and National girls



Analysis:

Level 1 cumulative provisional Enrolled Pacific Peoples student results of 46.2% are above the School Equity Index Band result of 41.3% which is above 4.9% and below the National Results of 56.8% by 10.6% a continued positive result overall. However, there is significant work to be done to close the gap between these results and whole school results.

Level 2 cumulative provisional Enrolled Pacific Peoples student results of 68.8% are above the School Equity Index Band result of 52.4% by 16.4% and National results of 66% by 2.8%, which is a significant improvement from 2025.

Level 3 cumulative provisional Enrolled Pacific Peoples student results of 75% are above the School Equity Index Band result of 57.5% by 17.5% and National results of 67.7% by 7.3%. which is a slight decrease from 2025.

University Entrance cumulative provisional Enrolled Pacific Peoples we had 37.5% students gain UE, which is above the School Equity Index Band result of 16.3% by 21.2% and above the National result of 35.3% by 2.2% an area where we would like to see continued gains.

**ROTORUA GIRLS' HIGH SCHOOL NCEA Cumulative Enrolled Endorsements (2025 – 2024)
Comparison**

Year Level	2025 Enrolled Based*		Total Number of Endorsements	2024 Enrolled Based		Total Number of Endorsements
	Merit	Excellence		2025	Merit	
Level 1	15.9	8.7	24.6	32.4	1.5	33.9
Level 2	19.4	11.3	30.7	8.5	22	30.5
Level 3	19.7	24.6	44.3	17.9	16.1	34

- NB: That the level 1 results are participation-based data

Analysis:

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 1 in 2025 was 24.6% which is a decrease from 2024 results of 38.9% by 9.3%. Though we have seen a significant increase in the number of overall level 1 Excellence endorsements.

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 2 in 2025 of 30.7% is a small increase on the 2024 results of 30.5%. Which is a decrease of 0.2%.

The number of cumulative provisional Enrolled Merit Endorsement and Excellence Endorsement results for Level 3 in 2025 of 44.3% is a 10.3% decrease from the 2023 results of 34%.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Every staff member is run through an induction process including Health and Safety. Key staff are given additional training in health and safety protocols such as fire extinguisher training and first aid.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	All jobs are advertised and open to all applicants that meet the criteria. All CV's are viewed and shortlists created of eligible candidates to be interviewed.
How do you practise impartial selection of suitably qualified persons for appointment?	All appointments involve at least two people. For teachers a curriculum specialist and a member of senior leadership are required. Complete and full background and Referee checks are carried out.
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? 	Ongoing relationship with local iwi, Ngāti Whakaue including regular meetings with Cultural advisor to the school. Ngāti Whakaue are consulted on the strategic direction of the school. Our aspiration for all Māori students is to have close the gap in results and actively promote pedagogy that is responsive to learners.
How have you enhanced the abilities of individual employees?	We offer regular PLD opportunities both curricula based and pedagogically based. There are working groups such as curriculum leaders and senior leadership working with a leadership coach.
How are you recognising the employment requirements of women?	As a single sex girls' school, we have a predominately female staff.
How are you recognising the employment requirements of persons with disabilities?	The school is accessible for people with disabilities, with lifts and ramp access to most affected areas.

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	

Kiwisport funding

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$18,904 (excluding GST). The funding was spent on sporting endeavours.

Report on other special and contestable funding

In December 2025, we received our first instalment for the In School Provision (Attendance Services), which was for a project established in 2026

ROTORUA GIRLS' HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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Rotorua Girls' High School

Statement of Responsibility

For the year ended 31 December 2025

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.

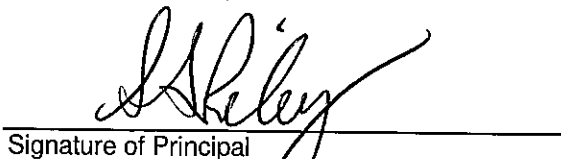
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

TARIA TE RANI, WIHA NGAWHIKA
Full Name of Presiding Member

Sarah Anne Riley
Full Name of Principal


Signature of Presiding Member


Signature of Principal

18/05/2026
Date

15/5/26
Date

Rotorua Girls' High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	11,436,011	10,224,173	11,565,124
Locally Raised Funds	3	1,068,829	860,851	1,001,334
Interest		56,872	45,000	98,711
Other Revenue		-	-	15,255
Total Revenue		12,561,712	11,130,024	12,680,424
Expense				
Locally Raised Funds	3	1,071,505	697,324	836,850
Learning Resources	4	8,589,048	8,029,393	7,871,988
Administration	5	1,008,773	676,399	1,643,623
Interest		9,379	3,744	7,174
Property	6	2,217,226	2,188,526	2,181,289
Loss on Disposal of Property, Plant and Equipment		-	-	1
Total Expense		12,895,931	11,595,386	12,540,925
Net Surplus / (Deficit) for the year		(334,219)	(465,362)	139,499
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(334,219)	(465,362)	139,499

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 2025

	2025	2025	2024
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	2,464,834	2,039,789	2,325,335
Total comprehensive revenue and expense for the year	(334,219)	(465,362)	139,499
Contribution - Furniture and Equipment Grant	45,079	-	-
Contributions from the Ministry of Education - Te Mana Tuhono	90,402	-	-
Equity at 31 December	2,266,096	1,574,427	2,464,834
Accumulated comprehensive revenue and expense	2,266,096	1,574,427	2,464,834
Equity at 31 December	2,266,096	1,574,427	2,464,834

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 2025

		2025	2025 Budget (Unaudited)	2024
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	715,596	973,242	543,807
Accounts Receivable	8	670,122	538,146	552,439
GST Receivable		6,485	27,399	38,816
Prepayments		47,830	35,841	43,749
Investments	9	1,188,100	-	1,166,335
Funds Receivable for Capital Works Projects	16	12,525	-	168,973
		2,640,658	1,574,628	2,514,119
Current Liabilities				
Accounts Payable	11	800,399	754,781	679,046
Revenue Received in Advance	12	69,085	77,023	46,137
Provision for Cyclical Maintenance	13	128,784	-	103,740
Finance Lease Liability	14	111,725	70,593	130,504
Funds held in Trust	15	48,235	22,000	22,000
Funds held for Capital Works Projects	16	277,824	-	50,732
		1,436,052	924,397	1,032,159
Working Capital Surplus/(Deficit)		1,204,606	650,231	1,481,960
Non-current Assets				
Property, Plant and Equipment	10	1,304,818	1,090,751	1,337,462
		1,304,818	1,090,751	1,337,462
Non-current Liabilities				
Provision for Cyclical Maintenance	13	196,551	93,893	228,536
Finance Lease Liability	14	46,777	72,662	126,052
		243,328	166,555	354,588
Net Assets		2,266,096	1,574,427	2,464,834
Equity		2,266,096	1,574,427	2,464,834

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 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,243,677	2,807,423	2,950,288
Locally Raised Funds		1,018,954	607,870	736,630
Hostel		-	-	275,787
International Students		61,686	32,000	1,773
Goods and Services Tax (net)		32,331	-	(11,417)
Payments to Employees		(2,356,808)	(1,588,599)	(2,069,260)
Payments to Suppliers		(2,104,260)	(1,519,397)	(1,792,589)
Interest Paid		(9,376)	(3,744)	(7,174)
Interest Received		59,890	45,000	89,243
Net cash from/(to) Operating Activities		(53,906)	380,553	173,281
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(93,142)	(64,500)	(150,542)
Purchase of Investments		(21,765)	-	(30,816)
Net cash from/(to) Investing Activities		(114,907)	(64,500)	(181,358)
Cash flows from Financing Activities				
Furniture and Equipment Grant		45,079	-	-
Finance Lease Payments		(123,452)	(123,054)	(113,626)
Funds Administered on Behalf of Other Parties		418,975	-	(114,733)
Net cash from/(to) Financing Activities		340,602	(123,054)	(228,359)
Net increase/(decrease) in cash and cash equivalents		171,789	192,999	(236,436)
Cash and cash equivalents at the beginning of the year	7	543,807	780,243	780,243
Cash and cash equivalents at the end of the year	7	715,596	973,242	543,807

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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 2025

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 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 School's 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 are 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	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

l) 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.

m) 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 and annual leave earned, by non teaching staff, 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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 School carries out painting maintenance of the whole school over a 10 to 1010 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.

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	3,150,110	2,546,703	3,093,395
Teachers' Salaries Grants	6,233,575	5,858,388	5,633,035
Use of Land and Buildings Grants	1,472,210	1,541,583	1,625,802
Ka Ora, Ka Ako - Healthy School Lunches Programme	295,011	-	937,024
Other Government Grants	285,105	277,499	275,868
	<u>11,436,011</u>	<u>10,224,173</u>	<u>11,565,124</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	16,418	-	-
Fees for Extra Curricular Activities	536,712	162,031	490,924
Trading	23,785	20,000	28,171
Fundraising and Community Grants	214,223	122,500	172,660
Other Revenue	52	-	9
International Student Fees	19,429	32,000	24,256
School House	6,480	-	9,527
Hostel	251,730	524,320	275,787
	<u>1,068,829</u>	<u>860,851</u>	<u>1,001,334</u>
Expense			
Extra Curricular Activities Costs	374,887	32,846	324,756
Trading	1,272	7,000	2,118
Fundraising and Community Grant Costs	3,896	-	2,918
Other Locally Raised Funds Expenditure	39	-	-
International Student - Other Expenses	10,698	3,833	1,050
School House	718	4,000	5,521
Hostel	679,995	649,645	500,487
	<u>1,071,505</u>	<u>697,324</u>	<u>836,850</u>
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	<u>(2,676)</u>	<u>163,527</u>	<u>164,484</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	367,480	418,700	327,932
Employee Benefits - Salaries	7,569,243	6,972,725	7,030,194
Staff Development	73,594	50,500	37,935
Depreciation	258,023	217,174	229,955
Other Learning Resources	3,383	3,000	2,696
Pastoral Support	15,792	16,000	20,121
Information And Communication Technology	116,878	122,000	98,362
School For Young Parents	184,655	229,294	124,793
	<u>8,589,048</u>	<u>8,029,393</u>	<u>7,871,988</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	16,006	16,006	16,840
Board Fees and Expenses	13,366	17,000	12,824
Operating Leases	30,385	33,000	33,648
Legal Fees	34,796	10,000	38,464
Other Administration Expenses	197,642	173,275	178,137
Employee Benefits - Salaries	330,853	345,718	345,855
Insurance	56,324	45,000	47,191
Service Providers, Contractors and Consultancy	34,390	36,400	33,640
Ka Ora, Ka Ako - Healthy School Lunch Programme	295,011	-	937,024
	<u>1,008,773</u>	<u>676,399</u>	<u>1,643,623</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	215,395	176,000	178,492
Cyclical Maintenance	60,537	63,031	(40,278)
Heat, Light and Water	140,101	146,000	132,960
Repairs and Maintenance	136,863	72,868	110,326
Use of Land and Buildings	1,472,210	1,541,583	1,625,802
Employee Benefits - Salaries	132,558	128,544	109,666
Other Property Expenses	59,562	60,500	64,321
	<u>2,217,226</u>	<u>2,188,526</u>	<u>2,181,289</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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	715,596	973,242	543,807
Cash and cash equivalents for Statement of Cash Flows	<u>715,596</u>	<u>973,242</u>	<u>543,807</u>

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

Of the \$715,596 Cash and Cash Equivalents \$395,144 is subject to restrictions for the following reasons:

- \$277,824 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$69,085 of Revenue Received in Advance is held by the school, as disclosed in note 12.
- \$48,235 is held in trust by the school on behalf of other parties, as disclosed in note 15.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,906	32,719	390
Receivables from the Ministry of Education	-	-	3,213
Interest Receivable	6,450	-	9,468
Teacher Salaries Grant Receivable	656,766	505,427	539,368
	670,122	538,146	552,439
	670,122	538,146	552,439
Receivables from Exchange Transactions	13,356	32,719	9,858
Receivables from Non-Exchange Transactions	656,766	505,427	542,581
	670,122	538,146	552,439
	670,122	538,146	552,439

9. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,188,100	-	1,166,335
	1,188,100	-	1,166,335
	1,188,100	-	1,166,335

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	46,000	-	-	-	-	46,000
Building Improvements	713,190	-	-	-	(29,297)	683,893
Furniture and Equipment	166,174	31,854	-	-	(37,212)	160,816
Information and Communication Technology	144,344	152,514	-	-	(51,372)	245,486
Motor Vehicles	-	-	-	-	-	-
Textbooks	493	-	-	-	(123)	370
Leased Assets	256,636	41,011	-	-	(138,691)	158,956
Library Resources	10,625	-	-	-	(1,328)	9,297
	1,337,462	225,379	-	-	(258,023)	1,304,818

The net carrying value of equipment held under a finance lease is \$158,956 (2024: \$256,636)

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.

	2025	2025	2025	2024	2024	2024
	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	1,760,438	(1,076,545)	683,893	1,760,438	(1,047,248)	713,190
Furniture and Equipment	1,593,469	(1,432,653)	160,816	1,561,616	(1,395,442)	166,174
Information and Communication Technology	774,308	(528,822)	245,486	621,795	(477,451)	144,344
Motor Vehicles	154,288	(154,288)	-	154,288	(154,288)	-
Textbooks	1,124	(754)	370	1,124	(631)	493
Leased Assets	503,836	(344,880)	158,956	462,824	(206,188)	256,636
Library Resources	111,537	(102,240)	9,297	111,537	(100,912)	10,625
	4,945,000	(3,640,182)	1,304,818	4,719,622	(3,382,160)	1,337,462

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	119,863	76,306	114,913
Accruals	15,881	40,665	15,390
Banking Staffing Overuse	-	98,016	-
Employee Entitlements - Salaries	656,766	505,427	539,368
Employee Entitlements - Leave Accrual	7,889	34,367	9,375
	<u>800,399</u>	<u>754,781</u>	<u>679,046</u>
Payables for Exchange Transactions	800,399	754,781	679,046
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>800,399</u>	<u>754,781</u>	<u>679,046</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Hostel Deposits in Advance	5,267	77,023	6,867
Hostel Clearing Account	(2,695)	-	5,668
International Students in Advance	42,257	-	-
Income In Advance	24,256	-	33,602
	<u>69,085</u>	<u>77,023</u>	<u>46,137</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	332,276	30,862	372,554
Increase/(decrease) to the Provision During the Year	60,537	63,031	(40,278)
Use of the Provision During the Year	(67,478)	-	-
Provision at the End of the Year	<u>325,335</u>	<u>93,893</u>	<u>332,276</u>
Cyclical Maintenance - Current	128,784	-	103,740
Cyclical Maintenance - Non current	196,551	93,893	228,536
	<u>325,335</u>	<u>93,893</u>	<u>332,276</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	117,562	70,593	136,989
Later than One Year	49,951	72,662	130,415
Future Finance Charges	(9,011)	-	(10,848)
	158,502	143,255	256,556

Represented by

Finance lease liability - Current	111,725	70,593	130,504
Finance lease liability - Non current	46,777	72,662	126,052
	158,502	143,255	256,556

15. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	48,235	22,000	22,000
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	48,235	22,000	22,000

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense 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 project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Overhead Walkway		239126	15,275	-	(21,594)	-	(6,319)
Skylight Fall Protection		239117	(3,874)	2,577	1,297	-	-
AA,UA,CE,BB,FD,S&GC:Boiler Works		239130	12,457	830	(13,287)	-	-
Water/ Wastewater/ Stormwater Infrastructure		239118	23,000	163,569	(25,981)	-	160,588
Radiators and Heating Pipes		239123	-	17,500	(5,847)	-	11,653
A Block Reroof		215103	(165,099)	149,018	16,081	-	-
5YA Arena Smoke Beams		239129	-	5,265	(11,471)	-	(6,206)
AMS Carpets		239127	-	93,732	(13,318)	-	80,414
BB: Science Block Ventilation		253279	-	8,300	(2,000)	-	6,300
RF: Library cladding above roof level		239128	-	22,369	(3,500)	-	18,869
Totals			(118,241)	463,160	(79,620)	-	265,299

Represented by:

Funds Held on Behalf of the Ministry of Education	277,824
Funds Receivable from the Ministry of Education	(12,525)

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Overhead Walkway		239126	-	25,000	(9,725)	-	15,275
Skylight Fall Protection		239117	-	60,095	(63,969)	-	(3,874)
AA,UA,CE,BB,FD,S&GC:Boiler Works		239130	-	15,804	(3,347)	-	12,457
Water/ Wastewater/ Stormwater Infrastructure		239118	-	23,000	-	-	23,000
Heat Pump Replacement		239122	92,777	(9,719)	(83,058)	-	-
Security Upgrade		239125	62,723	16,325	(79,048)	-	-
A Block Reroof		215103	(159,008)	-	(6,091)	-	(165,099)
Electrical Upgrade		239120	-	20,688	(20,688)	-	-
Totals			(3,508)	151,193	(265,926)	-	(118,241)

Represented by:

Funds Held on Behalf of the Ministry of Education	50,732
Funds Receivable from the Ministry of Education	(168,973)

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.

	2025	2024
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	6,200	7,625
<i>Leadership Team</i>		
Remuneration	1,278,933	982,832
Full-time equivalent members	9.00	7.96
Total key management personnel remuneration	1,285,133	990,457

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 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:

	2025	2024
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	200 - 210
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

	2025	2024
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	17.00	7.00
110 - 120	6.00	13.00
120 - 130	14.00	6.00
130 - 140	2.00	1.00
140 - 150	1.00	1.00
	40.00	28.00

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:

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$766,371 (2024: \$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Overhead Walkway	\$ 217,382
Water/ Wastewater/ Stormwater Infrastructure	181,318
Radiators and Heating Pipes	170,826
AMS Carpets	167,861
BB: Science Block Ventilation	7,222
RF: Library cladding above roof level	21,762
Total	766,371

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	715,596	973,242	543,807
Receivables	670,122	538,146	552,439
Investments - Term Deposits	1,188,100	-	1,166,335
Total financial assets measured at amortised cost	<u>2,573,818</u>	<u>1,511,388</u>	<u>2,262,581</u>

Financial liabilities measured at amortised cost

Payables	800,399	754,781	679,046
Finance Leases	158,502	143,255	256,556
Total financial liabilities measured at amortised cost	<u>958,901</u>	<u>898,036</u>	<u>935,602</u>

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 2025

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 pages 24 to 43, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19 May 2026. This is the date at which our opinion is expressed.

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 audit 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 the Board intends to close or merge the School, or has 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 communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on other special and contestable funding, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, 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