Rockhampton Girls Grammar School

Est 1892

ANNUAL REPORT 2022

To the Minister for Education
and Minister for Industrial Relations
and Minister for Racing

Communication Objective

Purpose of the Report

The Rockhampton Girls Grammar School 2022 Annual Report of the Board of Trustees for the Minister for Education, Minister for Industrial Relations and Minister for Racing – the Honourable Grace Grace MP has been prepared in accordance with the requirements of Section 49 of the Financial and Performance Management Standard 2019.

This report will illustrate how the School aligns its services with the Queensland Government's objectives for the community, the objectives are 'Good jobs, Better services, Great lifestyle', we focus on:

- supporting jobs
- investing in skills
- backing our frontline services – education
- educating for the future
- safeguarding our health
- growing our regions
- honouring and embracing our rich and ancient cultural history

This report:

- highlights the achievements of the School
- profiles the history of the School
- outlines progress against the objectives of the School's Strategic Directions 2022 - 2024
- provides an outlook for 2023
- provides a copy of the audited financial statements (as required under Section 62 of the *Financial Accountability Act 2009*).

Copyright

© (Board of Trustees of the Rockhampton Girls Grammar School) 2023

ISSN 1837-8706 (Print)
ISSN 1837-8714 (Online)

Public Availability of the Report

Copies of this Report are available from:
Mrs Joanne Winter
Secretary to the Board of Trustees
Rockhampton Girls Grammar School
PO Box 776
Rockhampton Q 4700 Phone: 07 4930 0900 Fax: 07 4930 0999

Email: BusinessManager@rggs.qld.edu.au

Website: https://www.rggs.qld.edu.au

Annual Report Website Location: https://www.rggs.qld.edu.au/annual-reports

Interpreter Service



The Rockhampton Girls Grammar is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on telephone (07) 49 300 900 and we will arrange an interpreter to effectively communicate the report to you.

Attribution

Content from this annual report should be attributed as: The Board of Trustees of Rockhampton Girls Grammar School Annual Report 2022.

Rockhampton Girls Grammar School
Est 1892

24 February 2023

The Honourable Grace Grace MP
Minister for Education, Minister for Industrial Relations and Minister for Racing
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to Parliament the Annual Report 2022 and financial statements for Rockhampton Girls Grammar School.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found at page 66 of this annual report.

Yours sincerely

Jennifer M Luck
Board Chairperson
Board of Trustees
Rockhampton Girls Grammar School

Cnr Denham & Agnes Streets, Rockhampton, Qld 4700
PO Box 776, Rockhampton, Qld 4700

T. 07 4930 0900 | F. 07 4930 0999 | E. reception@rggs.qld.edu.au | W. www.rggs.qld.edu.au

ABN 59 896 511 098 | CRICOS 00508E

CONTENTS

Purpose of the Report 2

Strategy Report

From the Chairperson 5
2022 – Achievements and Challenges 7
Strategic Directions 2022 - 2024 10
Our Values 10
Our History 10
Our Vision 10
Our Mission 10
Our Strategic Guiding Priorities 11
Progress on Components of the Strategic Priorities 12
Enrolments 19
Student Academic Outcomes 19
Our People 22
Workforce Planning, Attraction, Retention and Performance 22
Staff Profile 23
Financial Results 2022 23

Governance Report

School Location and Contact Details 26
The Board of Trustees 26
Board Statutory Functions and Powers 26
Finance and Audit Committee 28
Risk Committee 28
Workplace Health & Safety Committee 29
Organisational Structure 2022 31
Statutory Requirements 34
Risk Management 34
Internal Audit 34
External Scrutiny 34
Information Systems and Recordkeeping 35

Appendices

Open Data 36
Consultancies 36
Overseas Travel 36
Financial Statements 37
Glossary of Terms 65
Compliance Checklist 66

Strategy Report

From the Chairperson

Jennifer Luck - Speech Night Address

Distinguished Guests, Principal Kara Krehlik, fellow Board members, Staff, parents, students and friends of the School – Welcome to the 2022 Rockhampton Girls Grammar School Speech Night.

A special welcome to our guest speaker Clair Orford – Clair - Welcome back!

130 years ago - In 1892 - students walked through the gates of Rockhampton Girls Grammar School for the first time. Thanks to the vision of a group of Rockhampton businessmen, thousands of young ladies have passed and continue to pass through these gates. Many of you here tonight is testament to that vision.

Tonight, is a chance to reflect on the School's past - those who have helped to shape who we are, and to acknowledge the community members, both former and current, who have influenced the character and values that embody the vibrant, engaging, and safe environment we see today in this wonderful school.

There have been dramatic changes since the School first opened. For instance, the computers and smart phones we all take for granted would have seemed like magic to those first students in 1892. Similarly, in years to come students will think our current technology is terribly old-fashioned.

But some important things have not changed.

Now, as in 1892, parents see education as the key to the future for their daughters.

Now, as then, parents and teachers encourage students to learn as much as they can, to challenge themselves, to be kind, positive and curious. And now, as then, life-long friendships and memories are made at our school.

The girls have been taught, and this continues today - with skill and dedication by generations of wonderful teachers – nurtured and encouraged by support staff, P&F members, volunteers, supportive and encouraging parents and eager students who have contributed to the success of Girls Grammar story throughout those 130 years.

But now to the future…..

The scaffolding is down, and the steel girders are up and it's all 'Go' at School! The Covered Court construction is happening - due for completion by the start of school year. Paterson House refurbishing plans are underway, and these should be completed during 2023. As well the Ag plot will move back to the oval area which allows more room for the classes to work the land. Plans to refit the Upper Luck Learning Areas are continuing.

The business of the School is sound. We are operating profitably in tough economic times. Our financial planning is conservative and responsible and our stringent adherence to budget stands us in good stead. Girls Grammar continues to hold its own in the competitive private school market and student numbers are growing.

Our academic performance in recent times has been outstanding and we strongly support the Principal, the Executive and teaching staff in the area of curriculum to ensure there is no obstacle to the implementation of innovative educational initiatives.

Boarding continues as a major priority. Boarding facilities are closely monitored, and we have a staged maintenance program. Our Boarding capacity is full for 2023. So, Mrs McCarthy it will be another busy year ahead.

The Board congratulates and thanks our Principal Mrs Kara Krehlik – her enthusiastic approach to education is refreshing and inspiring. Her commitment to involving the School in community events is exciting and her positive attitude to staff and students is commendable.
The Board thanks Kara and the Executive team – Dr John Fry, Ms Nadine Kelly, Mrs Stacey McCarthy, Mrs Jo Winter, Mrs Kasey Mitchell, Mr Lindsay Hull, the Teaching and Boarding Staff, the Administration, the Kitchen, Cleaning, Grounds and Maintenance staff. This team works like a 'well-oiled machine' and each part is essential to the continued smooth running of Girls Grammar.

The Board would like to thank all the supporters of the School. Vicki Jackson and the Race Day Committee, Sharon Graham-Hohn and the P&F Association and Veronica Goddard and the Old Girls Association for their generosity in donating their time and efforts for the good of the School.

I would also like to Thank and make special mention to Mr Ross Johnson (former Board Member and Chairman) and Mrs Clair Applewaite (former Board Secretary and Business Manager) for their service to our School and we wish them well for new plans ahead.

A thank you too, to my fellow Board members who contribute freely of their time to a broad range of activities and functions at the School. I would personally like to thank them for all their support and efforts over this year.

The Board looks forward to 2023. Another year, another challenge, another opportunity. As a Board we are not interested in marking

time and will be satisfied with nothing less than continued improvements.

RGGS is a wonderful story. The 130-year history is highlighted by great successes, periods of adversity, colourful personalities and individual achievements (and the odd minor scandal!) Whilst the road is not always smooth, the character of the School strengthens as it overcomes every challenge.

I am proud to be a member of the Rockhampton Girls Grammar School family and I congratulate the School and its community on reaching this marvellous milestone. I thank them for striving every day to give our young ladies the best possible start in life.

And Finally ……
To our Year 12 ladies –
Tomorrow you will be “Old Girls” - On behalf of the Board of Trustees I wish you well as you embark on your next exciting journey. As a Girls Grammar girl you are well prepared for the challenges that lie ahead, and I remind you that as ‘Old Girls’ you will always be welcome in our community.

Strategy Report

2022 – Achievements and Challenges

Rockhampton Girls Grammar School
Est 1892

Achievements

- Completion of 18-month long roof restoration works for 130 year old Heritage listed Paterson House project.
- Continued growth in student enrolments with numbers just under 400.
- Five years after initial designs and location choices, completion of competition grade undercover multi-purpose court providing state of the art playing facilities for netball, basketball, volleyball and badminton.
- Five year Non State School Accreditation Board accreditation review.
- Year 12 Key Academic Achievements
    - 97% of cohort were ATAR eligible, well above the state average of 53%
    - 85% of cohort scored in the top half of ATAR results
    - 11% of students with a disclosed ATAR result scored higher than 90.00.
    - Percentage 'A - C' results across all Subjects 97%
    - Percentage 'A-B' results – 70%
    - 13% of our students studied at least one university subject compared to 2.5% across the state

Challenges

- Managing Heritage aspects, scope of works and ongoing maintenance required of facilities in a school of 130 + years.
- Challenges filling staffing positions required to meet the needs and responsibilities of the School whilst in a period of significant growth and while there is a shortage of available teachers in specialist subject areas.
- Remaining competitive while considering State government pay increases.

Strategy Report

From the Principal

2022 In Review – Kara Krehlik (Principal)

This year has marked a momentous occasion in 130 years of educating and nurturing young women. I doubt anyone would have foreseen the way in which 2022 commenced as the effects of COVID continued to be felt throughout the community. Tremendous foresight was shown by the School's first Headmistress Miss Helen E. Downs in the choice of the School Motto- "Non Scholae sed vitae"- Not only for school but for life we are learning, as this exemplifies the steep learning curve we faced when planning and preparing for restrictions, government mandates, health and safety requirements and a delayed start to the school year. As I've done throughout the year, I would like to acknowledge and thank you all for your understanding and support as we navigated this unforeseen period while prioritising the health, safety and wellbeing of our School community.

In her opening address as Headmistress in 1892, Miss Downs' stated:

'We wish to form at School, habits of industry, thoroughness, self-discipline, observation and thoughtfulness; to train, in short, young ladies who shall be able to make the best of their surroundings and themselves.'

These ideals expressed by Miss Downs are the very ones for which we, at Rockhampton Girls Grammar School still strive today. Her belief in the 'complete' education of girls remains relevant today having said:

'True education should aim, not at fostering a superficial cleverness of the 'shop window' sort, but at the all-round intellectual culture which goes along with good manners, gentle consideration of others and a high sense of public duty'.

Tonight, we recognise and celebrate the students who embody these qualities and to begin, I would like to share some of the highlights of 2022.

Easing of COVID restrictions as we welcomed students back to term 2 on the 20th of April coincided with Foundation Day, exactly 130 years and one day from when our School was officially opened on 19th April 1892. Welcoming guests and visitors back on site and allowing students, staff and families to gather once again had been missed and was well timed to allow for our Foundation Day Celebration Assembly. Balloon archways, decorations, a fashion parade of uniforms worn in years gone by, multi-media presentations, Old Girl guest speakers, commemorative 130-year badges and our gold coin spiral of donations for Paterson House's Heritage restorations all added to the festive atmosphere.

April also marked the release of our new three-year Strategic Directions document and 10-year Master Plan. Development of both these documents commenced in 2021 with strategic contributions and collaboration by the Board, Executive Leadership Team and external stakeholders with input from staff, students and parents. Together we have effectively evaluated our progress, identified priorities and areas for improvement and set our strategic course for the immediate and long-term future of our School. This process has reaffirmed our mission to be an outstanding

'Independent day and boarding school of choice in Regional Queensland where girls build an enduring sense of connection, are nurtured to be their best and develop the skills, self-belief and resilience to confidently embrace their futures'.

We have placed the values of courage and integrity, respect, pursuit of excellence, innovation and tradition, connection and inclusivity and intellectual curiosity at the core of our School and are committed to achieving the goals outlined within our four strategic focus areas:

1. A culture of academic success
2. A unique culture of personalised care
3. Honouring our Heritage whilst embracing the future
4. Fiscal and environmental stewardship

Through our commitment to gathering feedback from parents, students and staff in the form of an annual survey, we will continually review our progress and propose clear and accountable actions to achieve the above. This was the first time in 5 years that a comprehensive survey of this kind was delivered school-wide and has provided the framework moving forward for our School Improvement Plan.

Student wellbeing has become an increasing priority and has been recognised as a standalone focus area. Throughout 2022 we have provided additional resources in staffing and new initiatives to proactively address the mental and physical wellbeing of students, strengthening our unique culture of personalised care. This has included the employment of our onsite Counsellor 3 days a week and Indigenous Liaison Officer, as well as the inclusion of a Reflective Thinking Room and Chill In Space as a quiet, calm, alternative option to outside play at lunch time for our girls in years 2-12. One very positive and influential addition to not only the wellbeing of students but staff too has been a special classroom companion in the form of a four-legged, curly coated labradoodle, Sunny. Well known and loved school wide, we are so grateful for the time and training Mrs Hemson has dedicated to her passion project and for sharing Sunny with all of us.

Honouring our School's Heritage is highly regarded through our values of tradition and innovation and was a prominent piece of feedback in the Master Planning process and this year's school results survey. After being hidden for a lengthy 18 months, it was as though Paterson House breathed a sigh of relief and stood a little higher as the scaffolding and hoarding were removed in July to reveal her shining red roof and magnificent façade. With the external structure of Paterson House on show once again, we have now turned our attention to the internal design of the upper level with final designs ready for the refurbishment of

the Northern Wing. This project will provide space for administration staff who are currently working out of rooms in upper Luck House previously used as boarding residences, along with much needed offices for middle leaders and meeting spaces for staff and visitors.

Once vacated, Upper Luck will commence its transformation to provide additional teaching and learning spaces to cater to growth in student numbers. As outlined in our Master Plan, Upper Luck will become 4 general learning areas with operable walls opening in to 2 large multipurpose rooms, an additional 2 meeting spaces and 2 boarding supervisor residences.

After much anticipation and its third change in location, our covered court is well underway and on track for completion when students return to school in January. Already an impressive and highly visible structure, our covered court will be a welcome addition to our new sporting precinct. Adjacent to our refurbished pool and changeroom facilities, this competition grade sporting facility accessible from both Smith and Agnes Streets will provide high quality training and game opportunities for our students, visiting teams and billets to our School.

On the topic of sporting activities, Inter-House Events were strongly contested by students and staff in 2022. The addition of our inter-house recycling competition is just one way we have demonstrated our commitment to upholding our strategic focus area of fiscal and environmental stewardship. In its inaugural year, Williams House has set the standard in recycling, and reading, also winning the Inter-House Reading competition earlier in the year. Congratulation Smith House on your double domination on the final day of term 3, winning Narrah's touch and primary ball games. Well done to our primary Downs house students on your joint win with Smith in ball games, and to all of Downs House for taking out the athletics and cross-country carnivals. Paterson House talents shone in the swimming pool and in their singing and choreography to win this year's inter-house choir. I am eagerly awaiting the announcement later this evening on the winner of the Paterson Cup!

Along with our continued growth in student numbers, Girls Grammar remains committed to a culture of academic success, strengthening the holistic development of our girls though high standards of academic achievement. In doing so, we have added to teaching and non-teaching positions throughout 2022. This has included a full time Learning Enhancement Coordinator, Director of Information Technology, Director of Sport, Continuation of Director of Primary, adjustment of Director of Middle Years to Director of Secondary and addition of Subject Area Coordinators. The addition of Subject Area Coordinators in 2023 is a strategic leadership response to enrolment growth and an additional middle leadership level to support teaching staff and Directors for the benefit of student learning outcomes.

Since its foundation in 1894, the Old Girls Association has fostered a unique bond between alumni, contributing to the ongoing improvement and beautification of our School. Thank you to the many dedicated members of the OGA for volunteering your time and being proud supporters and advocates of our School. We sincerely thank you for your generous donation this year that will see the School crest painted in the centre of the new covered court's playing surface.

In addition to the Old Girls Association, I must also thank our Parents and Friends Association and Race Day Committee for their ongoing contributions and dedication to raising funds for the benefit of students and our School community. 2022 marked a significant second year for two P&F events with the P&F Trivia Night which was a sell-out over a week prior to the event and Bulls and Barrels with the addition of Broncs at CQLX surpassing last year's sponsorship, event nominations, merchandise and tickets sold. Girls Grammar is extremely grateful to the tireless number of hours put in by the P&F Executive and Bulls and Barrels committee to make this event such a success.

This year marked the 20th anniversary of the Girls Grammar races, and the Pink Diamond Race Day was a true celebration of our community and culture. We are immensely grateful to the Race Day Committee for the knowledge, planning, preparation, countless hours and funds they have continued to dedicate to this highly regarded community event. Thank you to the families and friends of the School who continue to support our annual race day whether it be through sponsorship or attendance, your generosity has gone towards an historic cause and the restoration of Upper Paterson House.

I would like to express my sincere thanks and gratitude to the Board of Trustees, for their governance and guidance across the year, along with my fellow Executive team members for their strategic oversight, leadership and support. Thank you to the dedicated teaching and non-teaching staff, parents, families, friends who make up our wonderful Girls Grammar community and of course, our students who will carry on our long-standing history as Rockhampton Girls Grammar School.

Kara Krehlik (Principal)

Strategy Report

Rockhampton Girls Grammar School
Est 1892

Strategic Directions 2022 - 2024

Our Values

COURAGE + INTEGRITY

We value learning and are courageous in our approach to change, challenges and decisions. We stand up for our values, act independently and show resilience. We support girls to develop the grit, intellect and determination to contribute confidently to their world.

RESPECT

Respect for self and others is central to our vision. It encompasses positivity, integrity, empathy, inclusiveness, friendship, fairness, and service. It means being mindful of the needs of self and others.

PURSUIT OF EXCELLENCE

We inspire our girls to seek excellence in their individual endeavours.

INNOVATION + TRADITION

We value those who have come before us and celebrate their rich traditions and history. We embrace the present through innovation, creativity and risk-taking. We believe in our future and recognise our responsibility to provide for those who will come after us.

CONNECTION + INCLUSIVITY

Each girl is supported through connection and inclusivity. We embrace diversity, treat others with compassion, kindness and acceptance.

INTELLECTUAL CURIOSITY

We are critically engaged and curious, embracing the challenges of a changing world and respond with curiosity, imagination and innovative thinking.

Our History

Rockhampton Girls Grammar opened its doors to the first four boarders and 33 day students on 11 March 1892. With Miss Helen E. Downs as foundation Headmistress, the School was officially opened on 19 April 1892. Rockhampton Girls Grammar School was established under the Grammar Schools Act 1860 and is one of the eight original Grammar Schools of Queensland. It continues to function as a Statutory Body under the Grammar Schools Act 2016.

The Grammar Schools Act 2016 came into effect on 1 January 2017 and replaced the Grammar Schools Act 1975 with modern legislation that aims to meet the contemporary needs of the School. The establishment and regulation of the School, including the constitution of the Board of Trustees and the functions of the Board, are now provided for in the Grammar School Act 2016.

Our Vision

To be known as an outstanding school in Regional Queensland that works in active partnership with students, staff, families and our community so that girls:

1. Are inspired, challenged and supported to be strong in mind, body and voice;
2. Have the self-belief to pursue excellence in all endeavours;
3. Develop a lifelong aspiration for learning – ‘Non Scholae, Sed Vitae’; and
4. Embrace the School’s values and ethical principles to live as empowered individuals who confidently approach an ever-changing world with intellectual curiosity.

Our Mission

At Rockhampton Girls Grammar School, we strive to be an independent day and boarding school of choice in Regional Queensland where girls build an enduring sense of connection, are nurtured to be their best and develop the skills, self-belief and resilience to confidently embrace their futures.

Strategy Report

Our Strategic Guiding Priorities

In 2022 the School's 3 year Strategic Directions document was finalised, following a period of consultation with the Board of Trustees and collaboration with the Executive Leadership Team. Four specific focus areas were identified, with wellbeing given priority of one stand along focus area for the first time. These areas have been broken down further to outline our strategic goals to be achieved over the next three years.

Our strategic focus areas for 2022 - 2024 include:

1. A culture of academic success

   We encourage staff and students to value their learning as an opportunity to open pathways and provide further opportunities. We support them to enjoy and value the process of learning and to strive for excellence in all they do.

2. A unique culture of personalised care

   We prioritise the physical, social and emotional wellbeing of staff and students through relationships, programs and structures. We provide learning opportunities, skills and knowledge that enable staff and students to care for self and others.

3. Honouring our heritage while embracing the future

   We value the relationships that come from having a rich network of connections including with Old Girls, parents, tertiary institutions, industry, and our wider community. We provide experiences for our girls to engage in a range of productive partnerships that provide current and future opportunities.

4. Fiscal and environmental stewardship

   We act responsibly in managing our fiscal and environmental resources, acknowledging our role as stewards and guardians who must ensure the School thrives for future generations.

Strategy Report

Progress on Components of the Strategic Priorities

Focus Area 1 - Cultivate and maintain a culture of academic success		
Goal 1.1	**Excellence in academic outcomes**	
	Strategic Goal	**Progress through 2022**
1.	Nurture a school wide culture of expectation for academic excellence.	Results for 2022 Year 12 cohort: • 97% were ATAR eligible, well above the state average of 53%. • 85% of graduates were in the top half of ATAR results. • Dux of the School received an ATAR score of 96.50. • 97% of students achieved an A-C result across all subjects. • 18% of students achieved an A in General subjects. • 49% of students achieved a B in General subjects compared to 36% in 2021. • 92% of students attained their QCE. • 13% of Year 12s studied at least one university subject compared to 2.5% of seniors across the state. • 100% of students who applied through QTAC have received an offer to continue their studies through tertiary education. Of these students, 74% have received their first preference.
2.	Develop best practice pedagogical approaches to classroom teaching.	Australian Curriculum continuing in line with Minister for Education's announcement of new version of Australian Curriculum from 2024. Continuation of Independent Schools Queensland Numeracy Project with focus on junior secondary following a hands on, practical rotational model reflecting primary years teaching methodology. Independent Schools Queensland Teacher Growth and Development Program continued in to its second year with data gathered form staff surveys revealing AITSL standard 2: 'Know the content and how to teach it' as a key focus area for professional learning throughout 2022 which has reinforced our School wide focus on neuroscience, the brain and how it works and the psychology of learning.
Goal 1.2	**Strong post school transition pathways**	
	Strategic Goal	**Progress through 2022**
1.	Structure a varied and flexible curriculum to ensure graduating students are first choice candidates in their post school pursuits.	Students have continued to take advantage of flexible curriculum opportunities throughout 2022, completing courses in: Certificate II in Animal Studies, Certificate II in Hospitality, Certificate II Sport & Recreation, Certificate III in Agriculture, Certificate III Business, Certificate III in Early Childhood Education and Care, Certificate III in Hospitality, Certificate III in Sport & Recreation, The Profession of Nursing, Introduction to Allied Health Practice, Beginning Creative Writing, Introduction to Business and Introduction to Agricultural Systems.
Goal 1.3	**An acclaimed girls-only education program**	
	Strategic Goal	**Progress through 2022**
1.	Develop and effectively promote successful girls' centric educational programs.	Initial investigations in to UNIQ YOU- a girls only career mentoring program however this didn't align with budgeting requirements and will be considered again in 2023.
2.	Cultivate a school wide environment where girls feel safe to be themselves and take appropriate academic risks.	Ongoing promotion and learning opportunities for students around the importance of a growth mindset, the power of 'yet' and how the learning pit represents our thought process when learning new concepts.

Goal 1.4	Attraction and retention of highly skilled teachers	
	Strategic Goal	**Progress through 2022**
1.	Grow a staff culture of lifelong learning to model successful professional behaviours to Girls Grammar students.	Personal and Professional SMART goal setting implemented for teaching and non-teaching staff across all departments in 2022. Each employee has developed two of their own professional and one personal goal that relates to strategic focus areas and goals relevant to their role and department. All staff have met with line managers throughout 2022 to review progress and sign off on goal attainment. Following investigations into research-based programs to provide a consistent approach to the teaching of reading across the Primary School, it was decided in collaboration with primary staff that Girls Grammar would adopt The Science of Reading. Primary staff will begin training in 2023.
2.	Provide opportunities and support for teachers to accelerate their professional practice.	Professional learning provided on a weekly basis for staff and reflects AITSL standards for teachers, while balancing learning content with compliance, training, sharing best practice and staff wellbeing. A review of middle leadership in response to growth in student numbers has led to the strategic addition of Subject Area Coordinators to commence 2023. These new positions will be in the combined subject areas of: • Arts • English and HASS • Mathematics and Science • Technologies, Languages and Physical Education Providing internal leadership opportunities to teachers in their curriculum support and guidance to teaching colleagues and Director of Primary and Director of Secondary.

Focus Area 2 - A unique culture of personalised care		
Goal 2.1	**A safe and secure environment for girls**	
	Strategic Goal	**Progress through 2022**
1.	Nurture a safe and inclusive culture of care and support through the sharing and acceptance of diverse views and experiences, inviting full participation from every student.	The School's Sisters program run school wide, bringing students from prep-12 together to build friendships and relationships while engaging in activities around diversity, wellbeing and kindness. Sisters' meetings and activities are led by Prefects and all year 12 students to build confidence and peer support. Content of Principal's and Deputy Principal - Students' assembly speeches and newsletter articles have focused on the importance of acceptance, inclusion, acknowledging diversity and respectful behaviour, communication and attitudes amongst all students.
2.	Ongoing review and enhancement of our Pastoral Care program.	Pastoral Care program provides age and developmentally appropriate content to support the social emotional wellbeing for all students from prep to year 12. Employment of registered psychologist as the School's first counsellor who has worked in collaboration with Deputy Principal- Students to support student mental health and wellbeing. Counsellor has presented Love Bites (Legal Aid) program on consent and domestic violence to senior secondary students as part of their end of year pastoral care sessions.

Goal 2.2	Mental and physical wellbeing	
	Strategic Goal	**Progress through 2022**
1.	Support students to attain the social and emotional skills, practical knowledge and sense of purpose required to develop resilience and nurture wellbeing.	Review of Prefect Portfolios to determine relevance and importance of each of the ten portfolios to the current school environment. Secondary Prefect renamed to Student Wellbeing Portfolio to represent the value placed on developing students' wellbeing, resilience, and positive social emotional interactions where respect is at the forefront of all we do. Chill In space and Reflective Thinking Room added as additional spaces for students to attend at lunch times. Chill In space staffed by Counsellor, Learning Enhancement Coordinator and Deputy Principal- Students offering support to students who attend for quiet, calming activities, a place to self-regulate and talk to staff. Reflective Thinking Room attendance via referral system as a supportive environment at lunch times for students to reflect on choices made and create a plan moving forward which is shared with parents and teachers.
Goal 2.3	**Strengthen relationships across the whole school community**	
	Strategic Goal	**Progress through 2022**
1.	Strengthen our School culture of acceptance and inclusion.	Harmony Day activities were a school wide event where students in prep to year 11 rotated through a range of activities led by year 12 students. Rotational activities represented various countries or cultures and students engaged in hands on learning experiences including dancing, face painting, mask making, basket weaving and snowflake designing. Support for Aboriginal and Torres Strait Islander students provided by Indigenous Liaison Officer following successful Indigenous Boarding Grant submission. Indigenous Liaison Officer has formed a First Nations Club as part of the Enrichment Clubs program, developed and delivered activities for Reconciliation week and Mabo Day for all year levels including cultural dancing, telling of dreamtime stories and instruction on traditional games.
2.	Provide opportunities as part of the School's curriculum for students to build relationships across year levels.	Inter-house competitions coordinated throughout the year fostering connections and relationships across students in prep through to year 12 and include: • Inter-house reading challenge • Inter-house choir • Inter-house netball • Inter-house recycling
3.	Deliver strategically effective communications and events which encourage connectedness.	A range of school, community, rural and regional events were held providing opportunities to build connections and strengthen existing relationships: • End of term breakfasts • Rocky River Run • Regional agricultural shows • Mother's Day High Tea • Girls Grammar Race Day • Prep- year 3 afternoon teas • Father's Day BBQ • Girls Grammar Long Lunch • Bulls 'n' Barrels

Goal 2.4	Holistic development of every girl	
	Strategic Goal	**Progress through 2022**
1.	Nurture the talents, interests and aspirations of students through rich and diverse extra-curricular and co-curricular programs	Shrek the Musical saw the highest number of students involved as cast and crew and was the School's first full length show. Rehearsals began in February for performances in July with all involved attending musical camp for intensive practice in the final weekend of June-July school holidays.
2.	Develop our careers and employability programs which help students identify and develop the necessary skills to participate, thrive and lead in a global economy.	University visits with pop up information stalls held throughout the year for senior students to attend during Care classes/ lunchbreaks. Senior secondary students have studied Cert III in Hospitality, traineeships, and certificate courses through Central Queensland University along with six others completing university subjects through the Start Uni Now (SUN) program at CQU.
Goal 2.5	**Offering a home away from home**	
	Strategic Goal	**Progress through 2022**
1.	Provide a diverse range of experiences for girls to explore interests to ignite life-long passions and explore aspects of themselves.	Indigenous Liaison Officer has accompanied boarding students home to regions of Far North Queensland at the end of terms to support Aboriginal and Torres Strait Islander students and foster relationships with family members. Senior students have been selected to participate in a range of university programs to explore post schooling study options including, the Queensland University of Technology's (QUT) National Indigenous Business Summer School program and Tahgara Winter Program hosted by the University of Sydney. As part of the prep-12 orientation day for new students, a two-day boarder transition program commenced. This allowed new boarding students in 2023 and their parents to attend the School for an evening, dining on the terrace, students then stayed in the boarding houses for the night, and the following day parents and families attended an information session to hear boarding specific information and whole school related processes and procedures whilst students attended lessons with current students for the day. This new program was well received by parents and students, providing an experience for new families before students commenced boarding in 2023. Not only did this ease anxiety but provided necessary information to parents and provided time for uniform fittings and purchases whilst students developed connections and friendships before the start of the new year.

Focus Area 3 - Honouring our Heritage whilst embracing the future		
Goal 3.1	**A valued Girls Grammar Heritage**	
	Strategic Goal	**Progress through 2022**
1.	Celebrate the past and present achievements of our School, students, staff and alumni to reflect our School's Motto - 'Non Scholae, Sed Vitae'	Old Girls Association Hall of Fame has commenced with school crest and motto on display in the southern wing of lower Paterson House. Framed photos and plaques of Old Girls to be honoured through the Hall of Fame are currently being developed by the OGA. Foundation Day celebrations on 20 April marked 130 years since the School's official opening on 19 April 1892. This coincided with the start of term 2 and the first whole school assembly and event with families and guests able to return on site following COVID restrictions throughout term 1. Several Old Girls attended as special guests and guest speakers for the occasion.
2.	Maintain the importance of those who have walked the halls of Paterson House through the OGA Museum and Hall of Fame.	Roof restoration project of 130-year old Heritage listed Paterson House completed after an 18 month long period of restoration works of roof and top layers of bricks. Old Girls continue to volunteer their time on a Wednesday, restoring the OGA Museum and sorting through the many decades of archives.
Goal 3.2	**A built environment that values tradition and innovation**	
	Strategic Goal	**Progress through 2022**
1.	Maintain current facilities whilst adding innovative educational spaces.	Building audits conducted as per schedule to ensure all facilities' contractual services have been completed and any additional works required noted. Heritage listed 'Sails' tennis court has received approval for refurbishment of cracked bitumen surface. Designed as an outdoor learning space with upgraded fencing and garden beds to accompany S shaped outdoor seating donated by the P&F.
2.	Restore Heritage listed Paterson House to reflect our history whilst also providing a contemporary educational environment.	Make good works throughout Paterson House upper-level finalised following completion of roofing project. Architectural services and project management completed to commence upper Paterson House northern wing refurbishment in 2023.
Goal 3.3	**Fostering an active and engaged network with old girls and the wider community**	
	Strategic Goal	**Progress through 2022**
1.	Engage with alumni achievements and successes through social media channels and school events.	Alumni Liaison Officer continues to engage with past students, sharing successes and celebrations with the School showcased through social media and print platforms such as OGA Chit Chat magazine. Relationships with Alumni fostered through school community events such as Girls Grammar race day, Long Lunch, Mothers Day High Tea, Foundation Day celebrations where we celebrated the School's 130th year and rural agricultural shows and meet and greets.
2.	Strengthen mentoring relationships between Old Girls and students.	STEM mentoring program continues to grow in strength with student interest growing and more mentor- mentee relationships formed with Old Girls.

Goal 3.4	Pursuing technological advancements to support innovative teaching pedagogy	
	Strategic Goal	**Progress through 2022**
1.	Resource indoor and outdoor learning spaces to reflect contemporary research and educational innovation.	BGA submission for Upper Luck House restoration to convert previously utilised boarding dormitories to four general learning areas which open to two larger spaces, two meeting rooms and two boarding supervisor residences.
2.	Pursue innovative teaching practices and contemporary pedagogical practices through quality professional learning opportunities for staff.	Professional learning scheduled weekly for staff and includes shared learning opportunities for colleagues to learn pedagogical practices from one another. Professional Development available to staff through an application and approval process that aligns with professional SMART goals set at the beginning of the year.

Focus Area 4 - Fiscal and environmental stewardship		
Goal 4.1	**Prudent financial stewardship**	
	Strategic Goal	**Progress through 2022**
1.	Deliver timely, sustainable and transparent financial management that balances the requirement for future investment with immediate priorities.	Updates to The Alpha School System (TASS) allowing parents to update their daughters' medical details instead of paperwork being sent out at the beginning of each year and a period of weeks taken for school nurse to manually input data. Process is now more accurate, timely, less costly and less laborious.
Goal 4.2	**A balanced enrolment growth**	
	Strategic Goal	**Progress through 2022**
1.	Achieve optimum student enrolments in all year levels whilst maintaining our School's small by design community feel.	Enrolments have increased by 38 students throughout 2022 In continuing to offer small class sizes and in response to growth in year 5 numbers in 2021, two year 6 classes were formed to commence 2022. This provided two smaller classes of 15 students to commence the year while allowing for growth in enrolments numbers in this cohort throughout 2022.
Goal 4.3	**Development of a highly skilled staff**	
	Strategic Goal	**Progress through 2022**
1.	Recruit and retain high quality staff who are committed to their role and apply their knowledge and skills to achieve exceptional outcomes.	Successful recruitment of teachers with specialist subject areas experience in secondary and senior secondary dance, drama and mathematics. Difficulty retaining staff in facilities and boarding departments, despite professional development provided to boarding supervisors to assist in their role, relationships and understanding of adolescent mental health and wellness. Employment of Learning Enhancement Coordinator, Counsellor and Indigenous Liaison Officer by the beginning of term 2 have provided necessary support services to students, staff and families around academic, mental health and social emotional wellbeing.
2.	Further develop our induction program to provide guidance and mentorship to staff.	CompliLearn platform developed and integrated into Induction program for new staff as well as annual mandatory compliance training requirements for all members of staff. Training modules tailored to employees based on their role and responsibility.

Goal 4.4	Adapt learning environments to reflect best practices and facility requirements	
	Strategic Goal	**Progress through 2022**
1.	Embrace technologies to support best practice learning and business operations.	Installation of SINE contractor and visitor electronic inductions and sign-in/out system in main boarding house and reception. Number of on-site servers reduced from 34 to 20, reducing the ongoing complexity, maintenance requirement and security risk. ICT Steering Committee formed with 4 teachers volunteering as members to promote best pedagogical practices. IT Job Logging software implemented to track warranty repairs and requests from staff while also providing feedback on completion. CompliLearn software funded through the Choice and Affordability Grant has been developed and rolled out to all staff as the platform used to deliver and track all staff compulsory training and Professional Development activities. Used as an automated system that reminds staff of overdue tasks and provides detailed reporting to ensure mandatory compliance training requirements are met. Implementation of DigiStorm Funnell software commenced to move current paper-based enrolment forms to online platform fully integrated with The Alpha School System (TASS).
2.	Implement policies and procedures in relation to our sustainable environment, property, technology and community.	Inter-House Recycling added in 2022 as an additional inter-house competition encouraging recycling across the School with coloured bins and ongoing updates of leader board to encourage participation. Approval given for the upgrade of the Transformer to 500KVA with project completion due mid-2023.
Goal 4.5	**Master planning priorities for future growth and development**	
	Strategic Goal	**Progress through 2022**
1.	Support and enable effective project management and facility improvements in line with forecast student enrolment growth and the Master Plan.	Master Plan finalised, published and shared with the community outlining priorities and projects for the next ten years commencing 2022. Key themes from stakeholder feedback include: • Heritage • Campus Landscape • School Culture • Existing Facilities • Gatherings/ Functions • Sporting Facilities • Site Traffic Issues BGA application process for Upper Luck House old boarding room transformation project to four general learning areas to open to two larger spaces, two meeting rooms and two boarding supervisor residences. Initial scope of works conducted into upgrade of stormwater management across the School. Construction of competition grade sporting facility with undercover multi-purpose court providing state of the art netball, basketball, volleyball and badminton playing surfaces. Relocation of ag plot following construction of multi-purpose court. Successfully passed Queensland Fire and Emergency Services audits of fire emergency protection and services for the next three years. Completion of all outside pipe and gutter works. Installation of 8 new hot water systems in Kollar Boarding House.

Enrolments

	2022	2021	2020	2019	2018
Boarders	104	86	87	97	88
Day Students	255	235	203	191	193
Total	**359**	**321**	**290**	**288**	**281**

Enrolments (August 2022 census)

School enrolments as at the August 2022 census date (as tabled above) showed the total number of students at 359.

	2022	2021	2020	2019	2018
Years P-6	135	108	83	85	92
Years 7-12	224	213	207	203	189
Total	**359**	**321**	**290**	**288**	**281**

Enrolments Year Level (Aug 2022 census)

	2022	2021	2020	2019	2018
Enrolments	359	321	290	288	281
Teaching Staff	32.5	30.4	26.5	28.6	30.0
Ratio	**11.05**	**10.56**	**10.94**	**10.06**	**9.36**

Teacher FTE/Student Ratios

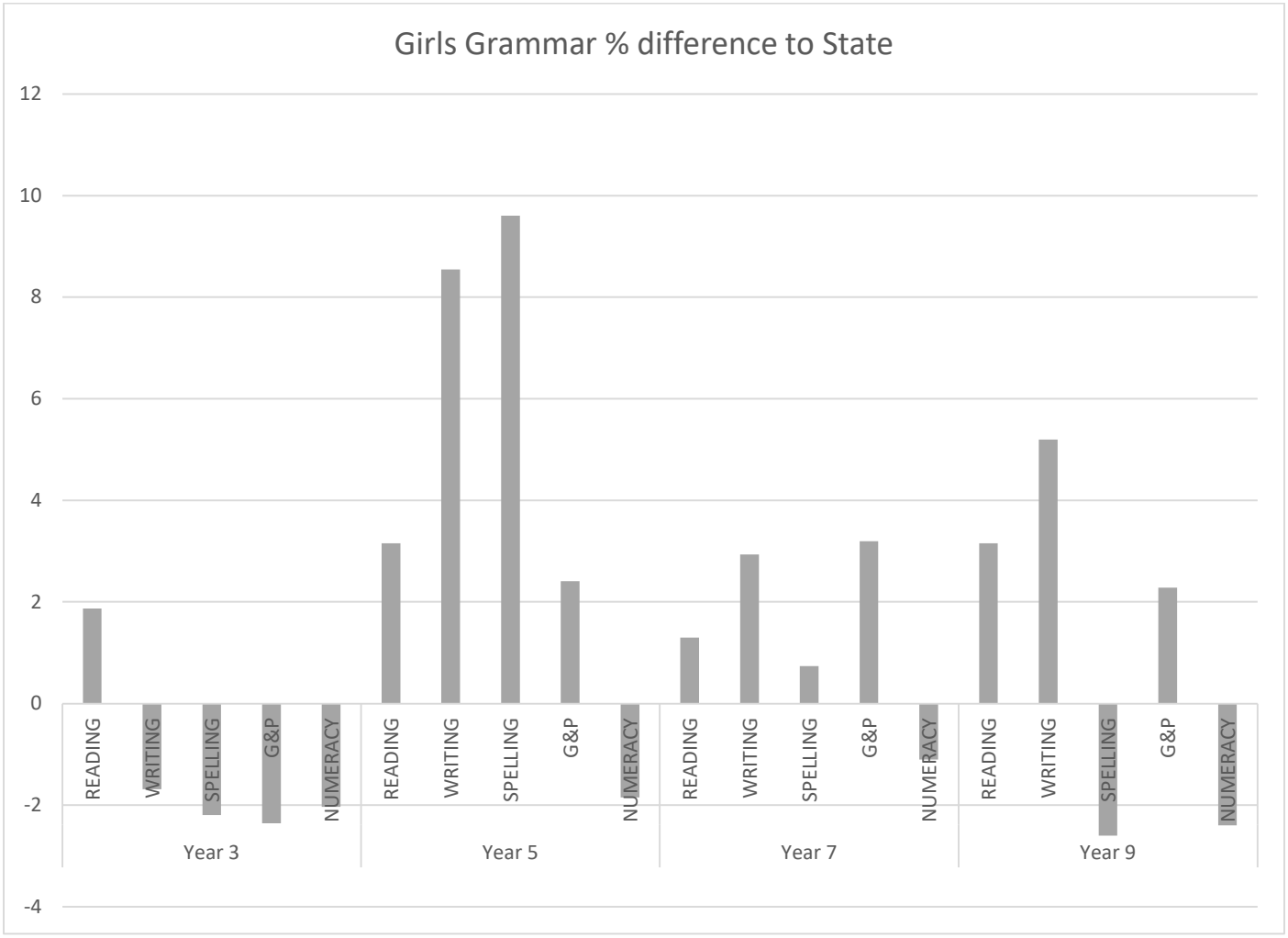
Student Academic Outcomes

NAPLAN

ls Grammar undertook online testing in 2022 for the first time. Whilst this brought some challenges, we successfully implemented the required testing and student NAPLAN results for 2022 compare very favorably with other schools in our local community.

The graph below summarises the performance of the Year 3, 5, 7 and 9 cohorts in Reading, Writing, Spelling, Punctuation and Grammar as well as Numeracy.

Students performed generally well across all test areas and year levels. The exception is Numeracy. In 2022 we commenced a Numeracy project through Independent Schools Queensland (ISQ) to address the issue.



YEAR 12 SUBJECT RESULTS

Students performed well on both internal and external assessments.

Percentage 'A' Results – General Subjects 17.62%

Percentage 'B' Results – General Subjects 49.22%

Percentage 'A' Results – Applied Subjects 11.76%

Percentage 'A - C' Results – All Subjects 96.76%

ATAR

97.37% of our 2022 cohort were ATAR eligible which is well above state average. There were a range of outcomes up to a score of 96.50 for the Dux of the School. 12.5% of students with disclosed ATAR results scored higher than 90.00 and 84.38% scored above 50.0.

TERTIARY ENTRANCES (QTAC)

It is estimated (12 January 2023) that 74% of students will receive their first preference for university. This is based upon QTAC data and excludes students with offers after 12 January, those applying interstate and those with direct university entry arrangements.

International Competitions and Assessments for Schools (ICAS)

In conjunction with The University of New South Wales (UNSW), Girls Grammar conducts the delivery of the academically rigorous ICAS testing each year. Registration to sit ICAS is available to self-nominated students.

ICAS Testing	Merits	Credits	Distinctions	High Distinctions	Participants
ICAS Digital Technologies - Years 2 to 10		1			1
ICAS English - Years 2 to 12	1	2			5
ICAS Mathematics - Years 2 to 12	1		1		5
ICAS Science - Years 2 to 12		1			5
ICAS Spelling Bee - Years 2 to 7			1		1
ICAS Writing - Years 2 to 12		1			2

Academic Colours

In 2022 academic success was formally recognised through the awarding of Academic Excellence (Year 4-6), Full Colours (Year 7-12), Academic Merit (Year 4-6) and Half Colours (Year 7-12). Academic colour recipients are summarised in the table below. Individual Year Level Dux, Proxime Accessit and overall subject award winners were recognised at our Speech Night ceremony.

	Semester 1			Semester 2		
Year Level	Academic Merit/Full Colours	Academic Excellence/Half Colours	Total # students	Academic Merit/Full Colours	Academic Excellence/Half Colours	Total # students
4	1	1	12	1	3	17
5	0	3	16	2	5	18
6	3	3	29	2	6	30
7	10	5	46	8	5	43
8	5	2	29	5	3	31
9	8	7	40	8	8	38
10	13	3	42	10	8	46
11	4	3	33	3	3	32
12	14	1	39	n/a	n/a	n/a

Our People

Workforce Planning, Attraction, Retention and Performance

One of the School's strategic focus areas is "Attract and retention of highly skilled teachers" whereby the School strives to grow a staff culture of lifelong learning to model successful professional behaviours to Girls Grammar students and provide opportunities and support for teachers to accelerate their professional practice.

Rockhampton Girls Grammar School supports flexible workplace and family-friendly arrangements whilst endeavouring to assist staff to achieve work-life balances through:

- offering job share, part time and term time employment arrangements
- flexibility in working hours for support staff during school vacation periods
- access to personal, carers, maternity and special leave to cater for family situations.

Staff at Girls Grammar are employed in accordance with the terms and conditions outlined within the variation of the Rockhampton Girls Grammar Enterprise Agreement 2020 and individual letters of appointment.

Some of the professional development opportunities provided to staff for personal and professional growth throughout the 2022 year included the following seminars/sessions:

- Annual compliance training including Child Protection
- First Aid and CPR Training
- ISQ's Numeracy Program Launch, Catchup - Edward Choi
- ISQ Navigating Educational Data & Research
- ISQ International Networking Day
- NAPLAN National Protocols Training
- Cognitive Science Principles
- HITS Numeracy Masterclass
- QCAA Head of Depratment Networking Forum & Student Management: Entering & Checking Results
- Reading Success in Early Primary Years
- Questacon
- Primary Teachers Literacy Conference
- HomEc Conference
- Love Bites Healthy Relationships Workshop
- Annual compliance training including Child Protection
- ISA-IEBA Indigenous Boarding Information
- Diabetes training
- Critical Agndas – Managing front of office Conversations
- Clifford Gouldson Lawyers – Enrolments Office Workshop & School Fee Collections
- Australian Boarding Schools Association Webinars
- Administering Medication Course
- Duty of Care
- Cyber Safety and Social Media

In addition to the above PD opportunities, Rockhampton Girls Grammar School implements the following strategies to attract and retain an inclusive, diverse and capable workforce and to position the sector for the future of work:

- Support Central Queensland University in accepting students currently undertaking their Bachelor of Education studies through their work placement program
- Building collegial partnerships with local schools to deliver programs to upskill regional teachers and provide networking opportunities for our current teaching staff.

Members of the Executive and management are encouraged to attend PD opportunities that are specific to their roles. Examples of PD activities carried out by members of the Executive during 2022 are:

- Teacher Induction & Retention and Designing a Staff Induction
- Workplace Law Workshop – Bullying Complaints and Sexual Harassment, COVID
- National College of Management – Dealing with Conflict, Harassment & Bullying
- Lawsense Webinars including Dealing with Difficult Parents
- AHISA New Members Conference
- Continuation of New Principal's Program hosted by Independent Schools Queensland.

To ensure the recruitment process is fair and just, Rockhampton Girls Grammar School follows the Advertising and Hiring of Staff Policy. This policy was developed and approved by the Board of Trustees throughout the 2021 year. The policy clearly outlines the process of recruitment from the initial stages of identifying the position needed, to the interview stages and finally appointment.

The Rockhampton Girls Grammar School offer a comprehensive induction program which is broken into several sessions. The induction program has been reviewed to ensure staff receive an effective induction to help develop the skills, knowledge and networks to deal with the practicalities and complexities associated with working in a school environment. Induction sessions occur in the first few days of employment (e.g. during the student free days at the start of the year).

Staff Profile

At August 2022 census, Girls Grammar had 34 teaching, 33 non-teaching and 13 boarding staff members who are led by an Executive team.

FTE	2022	2021	2020	2019	2018
Teaching	32.5	29.4	26.5	28.6	30.0
Non-Teaching	25.5	29.2	17.7	19.4	18.15
Boarding	9	6.5	7	7	6
Total	**67.0**	**65.1**	**51.2**	**55**	**54.15**

FTE Staff information (August 2022 census)

Highest level of attainment	Teachers
Doctorate	2
Masters	2
Graduate Diploma	2
Graduate Certificate	3
Bachelor's Degree	25
Total	**34**

Teacher qualifications (August 2022 census)

Financial Results 2022

Girls Grammar operates as a not-for-profit entity and reinvests revenue raised back into the School through capital infrastructure and strategic planning for long-term financial stability.

This financial summary provides an overview of Rockhampton Girls Grammar School's financial performance for the 2022 year. A comprehensive set of financial statements is provided in the appendices to this report.

Key Financial Indicators

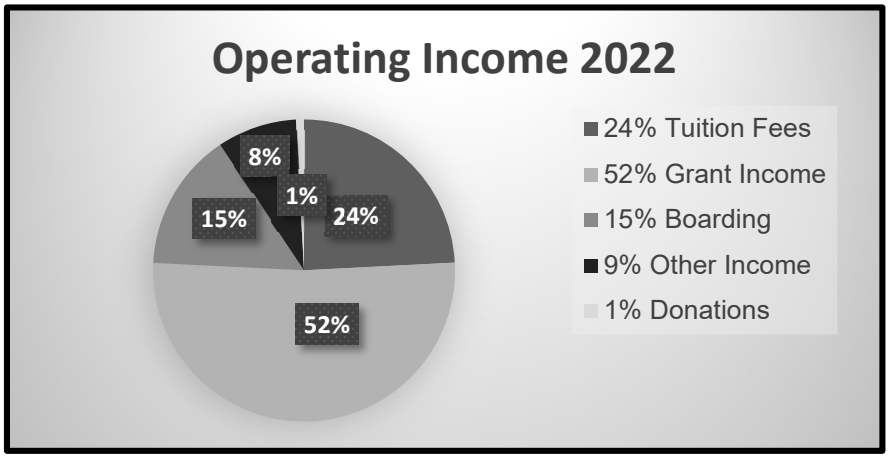
Ratio/Indicator	2018 (000's)	2019 (000's)	2020 (000's)	2021 (000's)	2022 (000's)
Operating Income (excl. cap grants)	$8,340	$9,185	$9,699	$9,798	$12,545
Operating Expenditure	$8,358	$8,946	$8,451	$9,411	$10,771
Operating Profit/(Loss)	($18)	$241	$1,248	$387	$1,773
EBIDA (Earnings Before Interest, Depreciation and Amortisation)	$705	$923	$1,951	$978	$2,500

Ratio/Indicator	2018	2019	2020	2021	2022
Total Students	281	288	290	321	359
Working Capital Ratio (CA/CL)	0.71	0.77	1.588	1.53	1.7
Debt per Student	$10,222	$8,854	$7,811	$5,986	$5,933
Capital Re-investment Ratio (Capital Expenditure/Depreciation)	27%	76%	48%	183%	277%

Operating Income

Total operating income for the year was $12.6m (compared to $9.8m 2021). Tuition Fees and State and Federal Recurrent Grants increased significantly from prior year result due to increase of 38 students and Boarding Fees increased due to increase of 18 Boarders. An Indigenous Boarding Grant, Choice and Affordability Grant and a State Capital Grant contributed a combined $650k to annual income.

Other School income includes application and confirmation fees, instrumental music income, facility hire and rental income from residential premises located on Girls Grammar land.

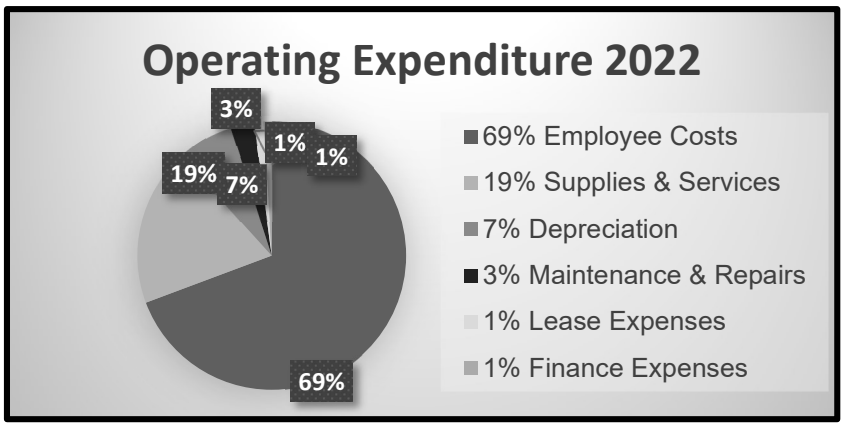


Operating Expenses

The largest portion of the School's operating expenses in any year relate to staff costs.

A salary and wage increase of 2.5% was passed on to all employees from 01 July 2022 under the terms of the Enterprise Bargaining Agreement 2020. This area of operating expenditure will continue to dominate most of Girls Grammar's costs due to the importance of retaining highly qualified and dedicated staff. Employee costs increased in 2022 due to increases in staffing levels to support increasing student numbers.

Other categories of general operating expenditure were maintained at similar levels to 2021. Interest costs are reducing as debt levels continue to be repaid.



Bursaries and Scholarships

Girls Grammar offers General Excellence scholarships for students entering Years 7 to 12. These are offered for a period of three years: Middle School (Years 7-9) and Senior School (Years 10-12). Scholarships are awarded in recognition of academic, leadership, sporting and cultural excellence. The School also offers bursaries to assist students to gain access to a quality education at Girls Grammar. Bursaries are necessary to ensure that we can support those families within our School community facing financial difficulty due to factors including drought and other economic challenges. The School will continue to focus fundraising efforts to scholarship and bursary appeals to continue to support these students.

Summary of Financial Performance 2022

The operating profit position for 2022 is $1.78m. Total comprehensive income is $2.35m, due to increases in the value of buildings throughout the year resulting from rising building costs. The operating profit result of $1.78m is the highest result in many years. Whilst revenue is increasing, significant investment is being made in resourcing requirements, both staffing and other, and capital works upgrades for the benefit of the students. Overall cash increased by $738k throughout the year, this was due to profit position and timing of cashflows associate with capital expenditure.

Factors that continue to influence the School's financial position include the following:

- Wage increases and rising overhead costs
- Increasing costs to allow for investment in ongoing development of risk management and compliance frameworks
- The unpredictability of student enrolments
- Regular changes to the government funding model which impact mid and long-term planning
- External factors influencing family's financial circumstances and therefore affordability of private education
- Increasing competition from state, Catholic and independent schools within the Rockhampton region

Capital Expenditure throughout 2022

- Commercial Washing Machine and Dryer
- Commercial Combi Oven
- Grounds Multipurpose Vehicle
- Toyota Kluger
- Scania 50-Seater Bus
- Future focused classroom refurbishments tailored for flexible learning environments
- Jackson Boarding flooring upgrades
- Jackson Boarding supply and install of air-conditioning
- Jackson Boarding refurbishment
- Upgrade of Fire Panels
- Supply and install of additional water bubblers
- Construction of multi-purpose covered court
- Development of Master Plan 2022-2031

Future Capital Works

- Restoration works for the Heritage Listed Paterson House Upper Level
- Construction of new Traffic Management plan
- Construction of Green Room to support Arts department
- Update Evacuation diagrams across the School
- Update Asbestos Management plan
- Conversion of Upper Luck House from boarding accommodation to new classroom facilities
- Replacement of the Health Centre with a Health and Wellbeing Centre
- Upgrade of the current sports field area
- Continual classroom upgrades

Governance Report

School Location and Contact Details

Girls Grammar is located on approximately six hectares of Deed of Grant in Trust (DOGIT) land on the corner of Denham and Agnes Streets, overlooking the city centre of Rockhampton, Queensland. Contact details are as follows:

School Address	PO Box 776 ROCKHAMPTON QLD 4700
Telephone	07 4930 0900
Facsimile	07 49 30 0999
Email Address	Reception@rggs.qld.edu.au
Web Address	www.rggs.qld.edu.au

The Board of Trustees

The Board of Trustees of Rockhampton Girls Grammar School is constituted under the *Grammar Schools Act 2016*. The Board of Trustees comprises at least seven but no more than nine members each of whom serves four years.

The term of the existing Board members expired on the 25 May 2020 and the necessary process was carried out pursuant to the *Grammar Schools Act 2016* to form the new Board of Trustees throughout early 2020. Through this process, four members are nominated by the Minister, three members are elected by and from the roll of electors who have donated at least the electoral eligibility amount as prescribed by the Act and up to two additional members are chosen by the Board and nominated by the Minister. The new board was approved by the Governor in Council on 27 August 2020.

Mr John (Ross) Johnson retired from the Board and position of Deputy Chairperson on 10 May 2022, Mr Cale Dendle was appointed Deputy Chairperson on 12 July 2022. Mr Gordon Stunzner was appointed and approved by the Minister for Education, Minister for Industrial Relations and Minister for Racing Grace Grace on 22 December 2022.

Board Membership: 1 January 2022 – 31 December 2022

Ministerial Nominees

- Mr John (Ross) Johnson, (Deputy Chairperson) BBus, LLB, GAICD **(retired 10 May 2022)**
- Mr Cale Dendle, (Deputy Chairperson) BBus, FLGMA, GAICD, JP (Qld)
- Mrs Anni Bastin-Byrne, BBus, FCPA
- Ms Alexandra Becker, BCom/LLB, CA
- Mr Gordon Stunzner, BA, LLB, QLS, ITA

Elected representatives

- Miss Jennifer Luck, (Board Chairperson) BEd, DipTch, GradDipTch (Lib), TEFL
- Ms Hilarie Dunn, GCBus
- Mr Kenneth (Ken) Murphy, BAppSc (Rural Tech)

Ex-officio Members of the Board

- Mrs Kara Krehlik, (Principal) MEd (SpecEd), BEd (Bio, PhEd)
- Mrs Clair Applewaite, (Business Manager and Board Secretary to 08.08.2022) BBus, CA
- Mrs Joanne Winter, (Business Manager and Board Secretary from 08.08.2022) BComm, CPA, MAICD

Board Statutory Functions and Powers

In accordance with the *Grammar Schools Act 2016,* the Board of Trustees has all the powers of an individual, and may, for example –

(a) enter into contracts; and
(b) acquire, hold, deal with and dispose of property; and
(c) do anything else necessary or convenient to be done in performing its functions.

Governance Report

***Name of Government body**:* The Board of Trustees of the Rockhampton Girls Grammar School					
Act or instrument	*Grammar Schools Act 2016*				
Functions	The functions of the Board are to: • supervise, maintain and control the operations of the School • erect, alter, add to, purchase or sell buildings used or to be used for the School • effect general improvements to the premises used or to be used for the School • provide an educational program for the School • make policies and procedures about: o fees and charges payable in relation to students enrolled or to be enrolled at the School o discipline and conduct of students enrolled at the School o management and control of the School				
Achievements	Development and adoption of Strategic Directions 2022-2024, Cyclical Review Process, monitoring of performance against strategic objectives. The implementation and official acceptance of the 2022-2031 Master Plan.				
Financial reporting	The Rockhampton Girls Grammar School is a statutory body and therefore required to produce audited statutory accounts with a 31 December reporting period.				
Remuneration All members of the Board perform their duties on a part-time basis for no remuneration.					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Jennifer Luck	6	N/A	N/A	N/A
Deputy Chairperson	John Ross Johnson	3	N/A	N/A	N/A
Treasurer	Anni Bastin-Byrne	6	N/A	N/A	N/A
Ministerial Nominee	Cale Dendle	7	N/A	N/A	N/A
Ministerial Nominee	Alexandra Becker	6	N/A	N/A	N/A
Ministerial Nominee	Gordon Stunzner	0	N/A	N/A	N/A
Elected Representative	Kenneth (Ken) Murphy	7	N/A	N/A	N/A
Elected Representative	Hilarie Dunn	5	N/A	N/A	N/A
No. scheduled meetings/sessions	7		Total out of pocket expenses	N/A	

Board Reporting

The Board of Trustees meets most months of the year. At each meeting, the Principal presents a report to the Board which outlines educational initiatives, staff and student welfare issues, and any other matters that require Board consent or that could be of concern to the Board.

From information contained in these reports, enrolments are monitored against budget to ensure that the School is on target to meet the performance indicator benchmarks established in the Strategic Directions.

The Board is supported by the Board Secretary and three sub-committees: Finance and Audit Committee, Risk Committee and the Workplace Health and Safety Committee.

Governance Report

Finance and Audit Committee

Finance and Audit is a sub-committee of the Board and was chaired by Mrs Anni Bastin-Byrne throughout the 2022 year.

The Committee's role is to oversee the financial position of the School through monitoring of the budget, managing bad debts, setting financial policy, addressing financial and operational risk management and reporting matters for further discussion to the Board.

The Finance and Audit Committee in 2022 was made up of the following Board representatives:

- Mrs Anni Bastin-Byrne (Treasurer)
- Mr John (Ross) Johnson (Board Deputy Chairperson – resigned 10.05.2022)
- Ms Jennifer Luck (Board Chairperson)
- Ms Alexandra Becker
- Mrs Kara Krehlik (Principal)

The School's Business Manager and Accountant attend the meetings and provide the Finance and Audit Committee with the latest financial figures for review, discussion and recommendation. The Principal also attends the meetings. All members of the Finance and Audit Committee perform their duties on a part-time basis for no remuneration.

Some of the key achievements of the Finance & Audit Committee throughout 2022 were:

- Review and update of the School's finance related policies
- Oversight of improvements to Internal Control Framework as recommended by external auditors
- Development of new policies and procedures as identified by the Board of Trustees
- Consideration of COVID financial impacts (Fee Income, Paid Pandemic Leave)

Finance and Audit Committee Attendance

The Finance and Audit Committee met on four (4) occasions during 2022. Attendances were as follows:

Anni Bastin-Byrne	4/4	Jennifer Luck	4/4
John Ross Johnson	1/1	Alexandra Becker	2/4
Kara Krehlik	2/2	Clair Applewaite	3/3
John Fry (Acting Principal Proxy)	2/2	Joanne Winter	1/1
Angie Olman	4/4		

The Finance & Audit Committee has observed the terms of its charter and had due regard to the Audit Committee Guidelines.

Risk Committee

The Rockhampton Girls Grammar School Risk Committee was established in May 2021 and meets at least twice yearly to provide independent assurance and assistance to the Board of Trustees on all matters relating to risk management. The Primary purpose of the committee is to provide objective review and oversight for all categories of risk, setting risk appetite and ensuring an appropriate risk framework.

The committee will conduct regular reviews and updates to the risk register and provide prompt and constructive reports and recommendations on its findings directly to the Board of Trustees, particularly when issues are identified that could present a material risk or threat to the School.

The Risk Committee in 2022 was made up of the following Board representatives:

- Mr Kenneth Murphy (Risk Committee Chairperson)
- Ms Jennifer Luck (Board Chairperson)
- Mr Cale Dendle (Board Deputy Chairperson)
- Ms Hilarie Dunn
- Alexandra Becker

The School's Business Manager, Director of IT and Principal also attend the meetings and provide the Risk Committee with the latest risk register for review, discussion and recommendation. All members of the Risk Committee perform their duties on a part-time basis for no remuneration.

Governance Report

Workplace Health & Safety Committee

The Rockhampton Girls Grammar School Health and Safety Committee brings together workers and management to assist in the development and review of health and safety policies and procedures for the workplace and to achieve excellence in the protection of the environment in which it operates. The group endeavours to:

- ensure the School is compliant with all legislation relating to health and safety
- discuss hazards and incidents reported to mitigate risk of reoccurrence and minimise hazards in the workplace
- improve safety for all by facilitating co-operation between the employer, employees and contractors
- develop and review health and safety policies, safe work procedures and safety systems
- perform other safety-related functions agreed upon by the employer and committee members

The benefits of the Rockhampton Girls Grammar School Workplace Health and Safety Committee provided throughout the 2022 period include:

- having regular, planned and structured discussions about health and safety matters
- encouraging a co-operative approach to health and safety
- bringing together a group of worker and business representatives to collaboratively discuss and develop ways of improving the systems for managing health and safety at the workplace
- Provided updated systems and information relating to the Business Improvement Plan developed with Workplace and Health and Safety IPAM program
- implemented Complispace and Complilearn, quality assurance reporting and retention platform and safety learning platform thus encouraging the development and retention of corporate knowledge
- implement Onguard – training platform for safe operating procedures, inspections and maintenance

Creating a safe workplace to benefit everyone, the following provides the holistic approach the Rockhampton Girls Grammar School Workplace Health and Safety Committee has developed and reviewed throughout 2022.

Management commitment	Encouraging open discussion about workplace health and safety, providing opportunities for improvement. Commencement of Workplace Health & Safety Officer.
Consultation	Regular communication on workplace health and safety, building co-operation and trust between employers and employees. Engaged external consultancy to audit and provide solutions to ensure compliance and strong safety culture.
Evaluating risk	Review recent incidents that affected worker health and safety and use the information to update existing safety plans and procedures. Developed hazard reporting training and incorporated comprehensive risk assessment approach as part of event approval process.
Managing risk	Through identification of hazards; assessing the risk; controlling the risk and reviewing controls, thus documented in Strategic Risk Register and Operational Risk Register.
Safety leadership and culture	Influencing others to adopt health and safety as an important work goal, through leading by example - help build staff safety motivation and compliance - encourage proactive safety behaviours - developed schedule for building and equipment inspection, maintenance and scheduled services - monitoring of hazardous substances register, hazard and incident reporting to ensure adherence to correct processes.
Training	Provide online induction for workplace health and safety training, train staff for their specific task, provide ongoing training and supervision. Implementation of learning management system Complilearn for policy acknowledgement and recording of professional development.
Reporting	Encourage staff to speak up about issues and potential issues; provide regular discussions about health and safety; report back on the actions taken to resolve issues

Healthy and safe work environment	Review, update, inform and train staff, students, visitors, volunteers and contractors with emergency management plans and legislative requirements.
Corrective action	Set out specific steps – systematic changes performed to improve business operations

The Rockhampton Girls Grammar School Workplace Health and Safety Committee 2022 period encouraged a co-operative approach to workplace health and safety to develop ways of improving systems and managing health and safety in the workplace.

Rockhampton Girls Grammar School has worked with IPaM (Injury Prevention and Management) to undertake:

- reviews of health, safety and injury management systems
- identification of workplace hazards
- assessment of workplace safety climate
- a tailored business improvement plan

Membership of the Rockhampton Girls Grammar Workplace Health and Safety Committee for 2022 included:

Facilities and Services Manager	Mrs Kasey Mitchell (Chairperson and Chief Fire Safety Officer)
Workplace Health & Safety Officer	Mrs Belinda Thorburn
Principal	Mrs Kara Krehlik
Health Centre Coordinator	Mrs Linda Knowles
Board Member	Mr Ken Murphy
Business Manager	Mrs Clair Applewaite to 08.08.2022 Mrs Joanne Winter from 08.08.2022
Chef / Kitchen Manager	Mr Kent Reid
Grounds and Maintenance Manager	Mr David Eyles
Laboratory Technician	Mrs Anoja De Silva
Teacher	Mrs Veronica Miller-Waugh
Food & Textiles Teacher	Mrs Samantha Cobon
Head of Boarding	Ms Stacey McCarthy
P&F Representative	Mrs Trisha Brannigan

Governance Report

Organisational Structure 2022

All personnel have overall responsibility to the Principal, who in turn reports to the Board of Trustees, for the strategic and operational activities at the School. The reporting lines of all personnel and Organisational Structure for 2022 are shown in the organisational table below.

<table>
<tr><th colspan="6">LINE MANAGEMENT STRUCTURE</th></tr>
<tr><th>Principal</th><th>Business Manager</th><th>Deputy Principal - Students</th><th>Deputy Principal - Studies</th><th>Head of Boarding</th><th>Facilities & Services Manager</th></tr>
<tr><td>Marketing & Enrolments/ Human Resources</td><td>Finance/ Reception/ IT</td><td colspan="2">Students/Wellbeing</td><td>Boarding</td><td>Facilities / Workplace Health and Safety / Compliance</td></tr>
<tr>
<td rowspan="2">• Business Manager
• Deputy Principal – Studies
• Deputy Principal – Students
• Head of Boarding
• Facilities and Services Manager
• Community, Marking and Events Coordinator
• Enrolments Officer
• Executive Assistant to Principal
• Alumni Officer</td>
<td rowspan="2">• Accountant
○ Accounts Payable
○ Accounts Receivable
○ Uniform Shop Manager
• Director - IT
○ IT Manager
• Human Resources Officer
○ Daily Org/Payroll Officer
• Reception
• Student Services</td>
<td colspan="2">• Director – Secondary
• Director – Primary
• Assistant to Deputy Principals
• Transition Officer</td>
<td rowspan="2">• Boarding Assistant
• Indigenous Liaison Officer
• Academic Support Coordinator
○ CYLP Tutor
○ Indigenous Boarding Tutors
• Boarding Supervisors</td>
<td rowspan="2">• Workplace Health and Safety and Compliance Officer
• Cleaning Manager
○ Cleaning Staff
• Kitchen Manager
○ Catering Staff
• Grounds and Maintenance Manager
○ Grounds Staff
• Transport staff
• Laundry staff</td>
</tr>
<tr>
<td>• School Nurse
• School Counsellor
• Director – Sport
○ Cocurricular Staff
• Instrumental Music Tutors</td>
<td>• Subject Area Coordinators
• Learning Enhancement Coordinator
○ Teacher Aides
○ Lab Tech
• Teachers</td>
</tr>
</table>

Governance Report

Rockhampton Girls Grammar School
Est 1892

Senior Executive

Mrs Kara Krehlik MEd (SpecEd), BEd (PhysEd)
Principal (from 29.11.2021)

(Responsible for leading the School towards its vision and to involve all staff in that leadership. The Principal is both adviser and Chief Executive Officer to the Board)
Kara joined Rockhampton Girls Grammar School in January 2021 as Deputy Principal - Students. With a leadership background as a Deputy Principal and Head of Special Education Services in Prep to Year 12 settings, her passion is education in regional settings. With a Bachelor Degree in Secondary HPE and Biology, she commenced teaching in the north-west Queensland town of Cloncurry, followed by Bundaberg. Her educational leadership journey began in Longreach, Outback/North-West Queensland as a Head of Special Education. It was here that she began studying her Masters in Special Education, graduating from Toowoomba's University of Southern Queensland in 2013 while in the role of Head of Special Education in Bundaberg. Relocating to Rockhampton in January 2016 led to founding the Head of Special Education role at Capricornia School of Distance Education followed by establishing the Deputy Principal role at Gracemere State School. Kara proudly calls Rockhampton home and is committed to honouring the 130-year-old heritage of Rockhampton Girls Grammar School while leading it through the next phase of educational and strategic journey.

Dr John Fry BAppSc (Physics 1st Hons), GradDipT (Sec), PhD, Cert IV Careers
Deputy Principal – Studies

(Responsible for the support of the Principal through leading the School towards its vision and leading the School in implementation of academics, curriculum and effective pedagogical practices.)
John joined Rockhampton Girls Grammar in 2003 as a mathematics and science teacher. Prior to that, he worked in a variety of settings in state schools in Queensland as well as Head of Art in a Pupil Referral Unit (PRU) for Emotionally and Behaviourally Disturbed (EBD) children in Hackney, London. John has worked in a variety of roles at Girls Grammar including Assistant to the Deputy Principal, Director of Learning and Dean of Senior Studies. John holds a first-class honours degree in Applied Physics and a Doctorate in Engineering. He also uses his Certificate IV in Careers to assist our senior students in their transition to post school life.

Ms Nadine Kelly Dip Ed, BA
Deputy Principal – Studies (Acting)

(Responsible for the support of the Principal through leading the School towards its vision and leading the School in implementation of academics, curriculum and effective pedagogical practices.)
Nadine was appointed to the position of Learning Enhancement Coordinator at Rockhampton Girls Grammar School in January 2021. In July of that year, she started in an acting role as the Deputy Principal – Students. Prior to this, Nadine held various leadership positions, working for the Department of Education. Most recently she worked as a Head of Special Education for five and a half years as well as undertaking short-term acting roles as Principal and Deputy Principal. She has an extensive background in student support and working with children with special needs.

Ms Stacey McCarthy, Dip T, B Ed
Head of Boarding

(Responsible for the oversight of boarders, boarding facilities and boarding staff)
Stacey joined Rockhampton Girls Grammar School in July 2019. Stacey's boarding and teaching career has spanned 30 years in Queensland and Victoria. She started her career as a Primary teacher, before working as a classroom and PE and Distance Education teacher (School of the Air) and later as a Head of Curriculum. In 2010, Stacey started her first role in boarding.

Mrs Joanne Winter, BComm, CPA, MAICD
Business Manager and Secretary to the Board of Trustees

(Responsible for the oversight of finance department and budget and statutory reporting requirements of the School)
Joanne joined Rockhampton Girls Grammar School in August 2022. She brings with her a wealth of experience, having spent 20 years working in finance and governance functions within the Education industry. Joanne spent 10 years working in the Regional Office for the Catholic Diocese of Rockhampton, followed by 3 years as Business Manager at a Catholic Boys Boarding College. In addition to her experience in the education sector, Joanne has also worked in a variety of industries, including health, manufacturing, construction and mining. Joanne holds a Commerce degree from the University of South Australia and achieved the professional designation of Certified Practicing Accountant in 2005.

Mrs Kasey Mitchell, Dip BusAdmin
Facilities and Services Manager

(Responsible for overseeing management of the School's facilities to ensure the safety and maintenance of School facilities, security and grounds and delivery of school services including catering and transport.)
Kasey joined Rockhampton Girls Grammar School in April 2019 after being appointed to the role of Human Resources Officer. Prior to commencing at Girls Grammar, Kasey's career spanned over 15 years across a diverse range of sectors. During that time she worked in the areas of Business Operations, Workplace Health and Safety, and Human Resources. In July of 2020, Kasey was promoted into the role of Facilities and Services Manager to ensure the safe and efficient maintenance and upgrade of facilities at Girls Grammar.

Middle Management

Mr Lindsey Hull
Director of IT - GradCertMgt(IT), MCSE, MCITP:EA, ITIL

(Leads, directs and oversees the School's information technology services, ensuring continuous operation and cost-efficiency of the School's servers, networks, user management, desktop infrastructure and data security, measured by consistency and reliability of hardware, network operating systems, server operating systems, workstations, non-system tools (e.g. printers), data archiving, network security and disaster recovery management.)
Lindsey joined Rockhampton Girls Grammar in January 2022 bringing over two decades of experience in education. Lindsey worked as an ICT project leader at CQUniversity and held various roles with the Department of Education, based in the regional office and learning and development centres for technology. Prior to this Lindsey worked at Emmaus College, where he introduced the laptop program and supporting infrastructure and technologies. Lindsey is passionate about inspiring educators to provide the best possible learning experiences for their students through use of technology in the classroom.

Governance Report

Statutory Requirements

Risk Management

A risk register is maintained for the School and reviewed bi-annually by the Risk Committee and reported through to the Board of Trustees. The risk register addresses risks across the School in a range of categories including governance, financial, regulatory, student welfare, staff, physical, external and fraud. The Board of Trustees acknowledge the need for focus on Risk Management thus the operation of the Risk Committee, separate from the Finance and Audit Committee.

A major risk management focus for the Board and Executive throughout 2022 was in continued updating of policies and risk management plans to successfully manage and reduce the risks for our community of COVID19. Risk Management plans were developed in 2020 and were continually monitored in respect of the general day school and the boarding house. The School continued to liaise with the Central Queensland Public Health Unit to ensure the school was implementing the necessary procedures to mitigate risk.

The school continues to review and evaluate detailed risk assessments and plans for all school-based community events throughout the year.

Rockhampton Girls Grammar School has not established a formal internal audit function due to its size. The school has a number of practices in place that help it to confirm the appropriateness of its operations such as:

- Regular Risk Committee and quarterly Workplace Health and Safety (WH&S) meetings held to monitor and review the schools risk register and determine appropriate actions and control measures required to reduce risk ratings to an appropriate level where possible. Both committees report any identified risks or issues to the Board of Trustees.
- Every Five (5) years Queensland Non-State Schools are required to participate in the Non-State Schools Accreditation Board's (NSSAB) cyclical review programme to ensure they are giving appropriate attention to meeting their legislated requirements for accreditation, through their organisation structure, policies and procedures. The School completed the review process throughout 2022 with a final report lodged with NSSAB in early 2023 inclusive of a positive report from the External Validator with recommendation that the School is re-accredited, the outcome of this review is pending.
- The School will undertake this process again in 2027. The school's financial benchmarks are monitored and reviewed annually by an independent external organisation.
- The Department of Education meet with the School annually to discuss its financial performance and review 5-year forecast models.
- Internal controls testing was increased as part of QAO's external audit program recommendation.

Internal Audit

The Finance & Audit Committee operates as the School's internal audit function acknowledging that there is no formal internal audit function established aside from this committee's functions. This committee reports directly to the Board of Trustees on all aspects of external audit procedures, financial considerations, statutory requirements, budget parameters and associated financial management and risk related matters.

External Scrutiny

Queensland Audit Office Report to Parliament

A report is prepared by Queensland Audit Office each year and tabled in parliament summarising the results of the QAO's financial audit of all Queensland Universities and Grammar Schools, of which Rockhampton Grammar School is included. The report provides an overview of finances and the financial accounting issues that arose during the audit process. *'Education 2021 (Report 19: 2021-22)'.*

Annual Audit

The Girls Grammar Board of Trustees is a body corporate originally established in 1892 under the *Grammar Schools Act 1860.* In 2022 the School operated under the *Grammar Schools Act 2016*, the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019,* and as a statutory body under the *Statutory Bodies Financial Arrangements Act 1982.*

The Board is subject to an annual audit by the Queensland Audit Office (QAO) under the *Auditor- General Act 2009*. QAO have carried out this function in-house since the 2019 year.

Governance Report

The results of the 2022 Annual Audit were satisfactory and, accordingly, the Queensland Audit Office have issued an unmodified audit report.

All Grants received by the State and Federal Government are verified and an annual acquittal form forwarded to ISQ and the appropriate Government department for acquittal of grants received.

Information Systems and Recordkeeping

Rockhampton Girls Grammar School uses The Alpha School System (TASS) for student, parent and staff management. TASS is also utilised for finance, fixed assets, payroll and human resource management.

The TASS information system is currently used to report on financial and operating performance to the Board of Trustees on a regular basis. An approved annual budget is used to monitor financial performance on a monthly basis and further forecasts are developed when necessary, as circumstances change.

The school continues to transition from an online network folder system to a cloud-based system to assist with the management of electronic records. The school is working towards a continual improvement program of digitising documents but already allows for electronic updating of parental records, electronic sign off for excursion consent and electronic leave approval. The School has scanning enabled multifunction copiers to allow for digitisation of other documentation.

The School uses Office 365 as an electronic learning management system to enhance delivery and storage of curriculum resources.

Throughout 2022, Girls Grammar continued to implement sound record keeping practices in accordance with provisions of the *Public Records Act 2002* and the Information Standard 40: Recordkeeping.

Information Standard 40 & 31: Retention and Disposal of Public Records

Principle 1 – Public authorities must ensure public records are retained for as long as they are required.

Principle 2 – The disposal of public records must be authorised by the State Archivist.
The Queensland Government on the 14 November 2018 approved the Education and Training Sector retention and disposal schedule that is applicable to our agency.

The School is in a process of review of the Schedule and as such has not yet disposed of any records. The School will work through a process of transferring necessary documents to the State Archivist where necessary and disposal where appropriate.

Personal laptop program

Rockhampton Girls Grammar continues the roll-out of the one-to-one laptop program. Every student in Years 4 to 12 had a School-owned touch screen tablet PC as well as the software required for their learning programs.

With the help of a significant ICT upgrade and laptop program, Rockhampton Girls Grammar is taking full advantage of technology by providing an online learning platform that enables students to interact with each other and teachers whenever they need.

Appendices

Open Data

Consultancies

Information on consultancies is available on our webpage http://www.rggs.qld.edu.au/annual-reports/ *or on the Queensland Government Open Data website at https://data.qld.gov.au*

Overseas Travel

Information on overseas travel is available on our webpage http://www.rggs.qld.edu.au/annual-reports/ *or on the Queensland Government Open Data website at https://data.qld.gov.au*

Rockhampton Girls Grammar School
Est 1892

BOARD OF TRUSTEES OF THE ROCKHAMPTON GIRLS GRAMMAR SCHOOL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Contents

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to and forming part of the Financial Statements	6
Management Certificate	25
Independent Audit Report	26

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 $	2021 $
Income			
Grant Income	2	6,486,439	4,742,690
Tuition Fees	3	3,032,599	2,498,974
Boarding Fees		1,860,212	1,479,605
Donations	4	107,473	152,356
Other Income	5	1,067,159	950,157
Total Income		**12,553,882**	**9,823,782**
Expenses			
Employee Expenses	6	7,462,493	6,456,308
Supplies and Services	7	2,054,023	1,751,638
Depreciation and Amortisation	12	727,550	591,852
Maintenance and Repairs		305,823	369,743
Lease Expenses	8	123,192	149,349
Finance Expenses		107,305	117,966
Total Expenses		**10,780,386**	**9,436,856**
Operating Surplus (Deficit)		**1,773,496**	**386,926**
Items Not Recyclable to Operating Result			
Increase (Decrease) in Asset Revaluation Surplus		2,351,739	5,492,869
Total Other Comprehensive Income		**2,351,739**	**5,492,869**
Total Comprehensive Income		**4,125,235**	**5,879,795**

The accompanying notes form part of these financial statements.

Rockhampton Girls Grammar School
Est 1892

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 $	2021 $
Current Assets			
Cash and Cash Equivalents	9	2,060,605	1,322,463
Receivables	10	125,836	192,844
Other Assets	11	606,826	442,035
Total Current Assets		**2,793,267**	**1,957,342**
Non-Current Assets			
Property, Plant and Equipment	12	38,327,832	34,758,282
Intangible Assets		25,845	33,057
Right-of-Use Assets		4,146	28,987
Total Non-Current Assets		**38,357,823**	**34,820,326**
Total Assets		**41,151,090**	**36,777,668**
Current Liabilities			
Payables	13	603,892	657,549
Short Term Borrowings	14	412,538	341,141
Accrued Employee Benefits	15	623,949	519,296
Lease Liabilities		4,316	23,305
Total Current Liabilities		**1,644,695**	**1,541,291**
Non-Current Liabilities			
Long Term Borrowings	14	1,717,449	1,550,562
Accrued Employee Benefits	15	116,517	132,169
Lease Liabilities		0	6,453
Total Non-Current Liabilities		**1,833,966**	**1,689,184**
Total Liabilities		**3,478,661**	**3,230,475**
Net Assets		**37,672,429**	**33,547,193**
Equity			
Retained Surplus		16,744,343	14,970,846
Asset Revaluation Surplus	16	20,928,086	18,576,347
Total Equity		**37,672,429**	**33,547,193**

The accompanying notes form part of these financial statements.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022

	Retained Surplus $	Asset Revaluation Surplus $	Total Equity $
Balance at 1 January 2021	**14,583,921**	**13,083,478**	**27,667,399**
Operating Surplus	386,926	-	386,926
Other Comprehensive Income			
• Revaluation of Buildings & Improvements	-	5,492,869	5,492,869
Total Comprehensive Income	**386,926**	**5,492,869**	**5,879,795**
Balance at 31 December 2021	**14,970,847**	**18,576,347**	**33,547,194**
Operating Surplus	1,773,496	-	1,773,496
Other Comprehensive Income			
• Revaluation of Buildings & Improvements	-	2,351,739	2,351,739
Total Comprehensive Income	1,773,496	2,351,739	4,125,235
Balance at 31 December 2022	**16,744,343**	**20,928,086**	**37,672,429**

The accompanying notes form part of these financial statements.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 $	2021 $
Cash Flows from Operating Activities			
Inflows			
Receipts from government		6,086,739	4,742,690
Receipts from students		5,025,217	3,915,094
Receipts from other activities		1,088,877	1,006,497
Receipts from capital grants		390,000	-
Interest received		40,894	11,775
GST input tax credits from ATO		255,059	181,861
GST collected from customers		560,280	433,637
Outflows			
Payments to employees		(7,256,356)	(6,308,377)
Payments to suppliers		(2,826,444)	(2,340,851)
Interest and other costs of finance		(107,304)	(117,966)
GST paid to suppliers		(423,975)	(322,870)
GST remitted to ATO		(385,369)	(302,217)
Net cash provided by (used in) operating activities		**2,447,618**	**899,273**
Cash Flows from Investing Activities			
Inflows			
Sale of property, plant and equipment		5,000	-
Outflows			
Payments for property, plant and equipment		(1,927,319)	(1,071,372)
Net cash provided by (used in) investing activities		**(1,922,319)**	**(1,071,372)**
Cash Flows from Financing Activities			
Inflows			
Proceeds from borrowings		600,000	-
Outflows			
Repayment of borrowings		(387,157)	(343,638)
Net cash provided by (used in) financing activities		**212,843**	**(343,638)**
Net increase (decrease) in cash equivalents held		738,142	(515,737)
Cash and cash equivalents at beginning of year		1,322,463	1,838,200
Cash and cash equivalents at end of financial year		**2,060,605**	**1,322,463**

The accompanying notes form part of these financial statements.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 1 BASIS OF FINANCIAL STATEMENT PREPARATION

(a) General information about the reporting entity

These financial statements cover Rockhampton Girls Grammar School (the School). The School is a not-for-profit statutory body established under the *Grammar Schools Act 2016*. The School does not control other entities; therefore the financial statements are for the School as an individual entity.

The objective of the School is to provide for the educational needs of young women from Preparatory to Year 12, and accepts boarding students from Year 6. The head office and principal place of business of the School is 155 Agnes Street, Rockhampton QLD 4700.

(b) Issuance of Financial Statements

The financial statements are authorised for issue by the Chair of the Board of Trustees and the Business Manager at the date of signing the Management Certificate.

(c) Compliance with Prescribed Requirements

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019*, the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Australian Charities and Not-for-profits Regulation 2013*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Entities*.

(d) Underlying measurement basis

The financial statements have been prepared on an accruals basis, with the exception of the statement of cash flows which is prepared on a cash basis.

The historical cost convention is used as the measurement basis except for land, heritage and cultural assets, buildings and improvements, and financial assets and liabilities which are measured at fair value.

(e) Presentation Matters

Currency
Functional and presentation currency is Australian dollars.

Rounding
Amounts included in the financial statements have been rounded to the nearest dollar. As a result of rounding, additions or note references may not necessarily add or agree due to the rounding to the nearest dollar.

Comparatives
Comparative information reflects the audited 2021 financial statements, unless otherwise stated where necessary to be consistent with disclosures in the current reporting period.

Current and Non-Current Classification
Assets are classified as current where their carrying amounts is expected to be realised within 12 months after the reporting date. Liabilities are classified as current when they are due to be

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

settled within 12 months after reporting date, or the School does not have an unconditional right to defer settlement to beyond 12 months after reporting date. All other assets and liabilities are classified as non-current.

(f) Taxation

The School is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Receivables and payables in the Statement of Financial Position are shown inclusive of GST. GST credits receivable from, and GST payable to, the Australian Taxation Office at reporting date are separately recognised in Payables (Note 15).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as an item of the expense or as part of the cost of the acquisition of the asset.

(g) Key Accounting Estimates and Judgements

Management evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the School.

The most significant estimates and assumptions are outlined in the following financial statement notes:

- Receivables: Allowance for Impairment (Note 10)
- Valuation of Property, Plant and Equipment (Note 12)
- Accrued Employee Benefits (Note 15)

(h) New and Revised Accounting Standards

First time mandatory application of Australian Accounting Standards and Interpretations

One new accounting standard was applied for the first time in 2022:

- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*

AASB 1060 introduces the Simplified Disclosures framework for general purpose financial statements prepared by entities reporting under Tier 2 of the Differential Reporting Framework. This new disclosure framework applies to the School. While most of the disclosures remain the same as 2021, there have been some changes by way of additional or reduced disclosures reflected in these financial statements.

The new accounting standard does not change any recognition or measurement requirements, and the School's financial statements continue to comply with the recognition and measurement requirements of all applicable accounting standards and interpretations.

Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2022 year.

Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2022 year.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 2 GRANT INCOME

	2022 $	2021 $
Commonwealth Government Grants		
Commonwealth Recurrent Grants	4,810,862	3,861,085
Commonwealth Other Grants	259,129	-
	5,069,991	3,861,085
State Government Grants		
State Recurrent Grant	931,892	810,509
State Capital Grants	390,000	-
State Grant Other	63,856	51,096
State Endowment Grant	17,000	17,000
	1,402,748	878,605
Other		
Other	13,700	3,000
	6,486,439	**4,742,690**

Accounting Policy
Grants are recognised in the year in which the School obtains control over the grant (control is generally obtained at the time of receipt). If performance obligations are attached to the grant received (eg. capital grants), the recognition of the grant as revenue will be deferred until those obligations are satisfied.

Note 3 TUITION FEES

	2022 $	2021 $
Tuition Fees	2,701,192	2,218,590
ICT Levy	169,896	143,689
Infrastructure Levy	161,511	136,695
	3,032,599	**2,498,974**

Accounting Policy
The School's revenue from the rendering of services, being tuition and boarding, is recognised over the period in which the services are provided (being the relevant school year). Tuition, boarding fees and other levies are invoiced quarterly at the commencement of each school term and the income is recognised in the relevant month. All performance obligations relating to the provision of these services are fulfilled by year-end.

Tuition and boarding fees received in advance for a subsequent year are deferred and recognised as income in the relevant school year.

Note 4 DONATIONS INCOME

	2022 $	2021 $
Donations for Capital Purposes	51,000	90,000
Building Fund	49,663	49,298
Other	6,810	13,058
	107,473	**152,356**

Accounting Policy
Contributions, donations or bequests are recognised in the year in which the School obtains control over the contribution or donation (control is generally obtained at the time of receipt).

Donations received in kind (other than cash) are recognised at fair value at the time of receipt.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 5 OTHER INCOME

	2022 $	2021 $
Student Charges	378,841	282,996
Insurance Proceeds	241,774	222,498
School Shop	162,975	157,197
Instrumental Music	76,535	71,841
Interest Received	46,177	10,950
Application and Enrolment Fees	43,590	40,272
Fundraising Events	41,880	33,250
Rent Received	40,200	39,470
Other	35,187	91,683
	1,067,159	**950,157**

Accounting Policy
Revenue from enrolment application fees is recognised on receipt.

Revenue from non-refundable confirmation fees is recognised as revenue in the first year of enrolment for the student that it relates to. Where confirmation fees are received for a future year, the revenue is deferred until enrolment commences in that future year.

Revenue from various other sources including rent, student changes for extra-curricular activities and instrumental music fees are recognised over the period to which the fees relate or services provided.

Note 6 EMPLOYEE EXPENSES

	2022 $	2021 $
Employee Benefits		
Wages and Salaries	6,524,866	5,692,271
Employee Superannuation Contributions	769,609	652,498
Long Service Leave Expense	70,300	34,909
Annual Leave Expense	18,702	18,094
Employee Related Expenses		
Workers Compensation Premium	44,866	40,105
Other	34,150	18,431
	7,462,493	**6,456,308**

	2022	2021
Number of employees	72	64

The number of employees as at 31 December, including both full-time employees and part-time employees, is measured on a full-time equivalent basis.

Accounting Policies
Employer Superannuation Contributions
Employer contributions are based on rates specified under conditions of employment. The School's contributions are expensed when they become payable at each fortnightly pay period.

Other Employee Benefits - Sick Leave
Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 7 SUPPLIES AND SERVICES

Supplies and services include the following key functional areas:

(a) Boarding

	2022 $	2021 $
Catering	253,075	183,496
Security	18,429	18,267
Activities	16,978	10,379
Kitchen Expenses	10,058	8,928
Other	18,674	20,382
	317,214	241,452

(b) Professional Fees

	2022 $	2021 $
Audit Fees	33,500	20,616
Consultancy Fees	17,694	70,556
Other Professional Fees	11,727	25,792
	62,921	116,964

Total audit fees quoted by the Queensland Audit Office relating to the 2022 Financial Statements are $33,000 (2021: $33,000). Audit fees have been expensed when invoiced.

(c) Administrative

	2022 $	2021 $
Insurance	262,720	202,800
Computer Expenses	166,755	110,898
Electricity and Gas	129,132	114,520
Advertising and Promotional	128,564	129,614
Rates	123,180	122,846
School Shop	105,284	88,708
Cleaning	56,473	90,772
Telephone and Postage	53,399	53,503
Printing & Stationery	39,761	17,381
Fundraising Events	33,490	22,221
Loss on Disposal of Assets	9,009	26,002
Loss Allowance	7,069	25,517
Other	92,324	60,467
	1,207,160	1,065,249

AON Risk Services Australia Ltd insure the School's Non-Current Physical Assets, Student and Volunteer Accident Protection, Cyber Insurance, Director and Officer's Supplementary Legal Expenses, Statutory Liability and Educator's Liability and Crime. Insurance is expensed in the period in which it relates.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

(d) Other Education Expenses

	2022 $	2021 $
Student Activity Expenses	133,594	78,521
Subject Resources	76,628	67,859
School Camp Expenses	54,769	45,722
School Performances	20,301	12,750
Magazine Expenses	12,430	6,790
Speech Night	9,701	8,417
Library Expenses	7,214	5,287
Other	53,789	43,830
	368,426	269,176

(e) Motor Vehicle Expenses

	2022 $	2021 $
Motor Vehicle Expenses	98,302	58,796
Total Supplies and Services	**2,054,023**	**1,751,638**

Note 8 LEASE EXPENSES

	2022 $	2021 $
Computer Equipment	122,667	146,752
Motor Vehicles	-	2,072
Establishment Costs	525	525
	123,192	**149,349**

Accounting Policy
The above leases held by the School meet the definition of low-value assets as per AASB16 *Leases* and are therefore excluded from the prescribed treatment within the standard. As a result of this exclusion, lease payments are charged as expenses in the period in which they are incurred.

Note 9 CASH AND CASH EQUIVALENTS

	2022 $	2021 $
Deposits at Call (QTC Working Capital Accounts)	1,581,301	961,332
General Fund (NAB)	251,058	189,968
Building Fund	188,902	131,892
Scholarship Fund	23,120	22,791
Social Club & Student Council (NAB)	15,452	15,680
Floats	772	800
	2,060,605	**1,322,463**

Accounting Policy
Cash assets include all cash and cheques receipted but not banked at the end of the reporting period, as well as deposits at call with financial institutions and bank overdrafts.

Account Restrictions
The Building Fund and Scholarship Fund are restricted for use in respect of the following purposes:
- *Building Fund* is a Deductible Gift Recipient established to raise money for school building projects
- *Scholarship Fund* is a Deductible Gift Recipient established to provide scholarships from donations.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 10 RECEIVABLES

	2022	2021
	$	$
Student Fees	134,739	202,238
GST Refundable	14,602	20,597
Commercial Fees	2,255	207
Less: Allowance for Impairment	(25,760)	(30,198)
	125,836	**192,844**

Movements in the allowance for impairment loss for trade and other debtors

	2022	2021
	$	$
Balance at 1 January	30,198	28,536
Amounts written off during the year	(14,142)	(23,855)
Amounts recovered during the year	2,635	-
Increase (decrease) in allowance	7,069	25,517
Balance at 31 December	**25,760**	**30,198**

Accounting Policy
Receivables
Trade debtors are carried at nominal amounts due at the time of invoicing less any allowance for impairment as the amounts are due for settlement upon the issue of the invoice.

Fees are due and payable on the first day of each term. For example, fees for Term 1 are due on the first day of Term 1.

Other debtors generally arise from transactions outside the usual operating activities of the School and are recognised at their assessed values. Terms are a maximum of 30 days. No interest is charged, and no security is obtained.

Impairment
The collectability of receivables is assessed annually, with provision being made for impairment based on an expected credit losses (ECL) model as is required by AASB 9 *Financial Instruments*. This approach requires estimation of expected credit losses for each receivable regardless of whether there is evidence of impairment at balance date.

Management makes this assessment based on the individual characteristics of each debtor and where possible, external economic factors that may also impact the future capacity of those debtors to pay. The School measures the impairment allowance based on lifetime expected losses at each reporting date. The School has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

If the School determines that an amount owing by such a debtor does become uncollectable (after appropriate range of debt recovery actions), that amount is recognised as a Bad Debt expense and written-off directly against the Provision. In other cases where a debt becomes uncollectable but the uncollectable amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a Bad Debt expense and written-off directly against Receivables.

All known bad debts were written off as at 31 December 2022.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 11 OTHER ASSETS

	2022 $	2021 $
Prepayments		
Insurance	260,110	208,175
Computer Expenses	102,837	83,223
Other	56,848	60,902
	419,795	352,300
Other		
Stock on Hand	177,266	89,253
Accrued Income	9,765	482
	606,826	**442,035**

Note 12 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

(a) Depreciation and Amortisation

	2022 $	2021 $
Depreciation		
Heritage and Cultural Assets	71,800	64,440
Buildings and Improvements	327,112	265,678
Plant & Equipment	296,585	229,681
	695,497	559,799
Depreciation – Right of Use Assets		
Plant & Equipment	24,841	24,841
	720,338	584,640
Amortisation – Intangible Assets		
Intangible Assets	7,212	7,212
	727,550	**591,852**

(b) Property, Plant and Equipment

	2022 $	2021 $
Land (Deed of Grant) – at fair value	3,525,737	3,525,737
Land (Deed of Grant) – Sport Oval Facilities – at fair value	374,263	374,263
	3,900,000	3,900,000
Heritage and Cultural Assets – at fair value	16,140,000	14,351,280
Accumulated Depreciation	(8,070,000)	(7,171,280)
	8,070,000	7,180,000
Buildings & Improvements – at fair value	34,495,000	31,842,882
Accumulated Depreciation	(11,103,262)	(9,682,882)
	23,391,738	22,160,000
Work in Progress – at cost	1,299,920	138,439
Plant and Equipment – at cost	3,374,256	2,786,645
Accumulated Depreciation	(1,708,081)	(1,406,802)
	1,666,175	1,379,843
Total Property, Plant and Equipment	**38,327,832**	**34,758,282**

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

(c) Reconciliation

	Land	Heritage & Cultural Assets (at fair value)	Buildings & Improvements (at fair value)	Work in Progress (at cost)	Plant & Equipment (at cost)	Total
	$	$	$	$	$	$
Carrying amount at 1 January 2022	3,900,000	7,180,000	22,160,000	138,439	1,379,843	34,758,282
Acquisitions	-	-	142,332	1,203,438	581,547	1,927,317
Disposals	-	-	(8,299)	-	(5,710)	(14,009)
Depreciation	-	(71,800)	(327,112)	-	(296,585)	(695,497)
Revaluation	-	961,800	1,389,939	-	-	2,351,739
Impairment Losses in Operating Result	-	-	-	-	-	-
Transfers	-	-	34,878	(41,957)	7,080	-
Carrying amount at 31 December 2022	**3,900,000**	**8,070,000**	**23,391,738**	**1,299,920**	**1,666,175**	**38,327,832**

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

(d) Accounting Policy

Acquisition of Assets
Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Assets acquired at no cost or for nominal consideration are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

Recognition of property, plant and equipment
Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings and Improvements	$10,000
Land	$1
Plant and Equipment	$5,000

Items with a lesser value are expensed in the year of acquisition. Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear etc) is expensed.

Measurement of Property, Plant & Equipment at cost
Plant and equipment is measured at cost in accordance with Queensland Treasury's *Non-Current Asset Accounting Policies for the Queensland Public Sector*. The carrying amounts for plant and equipment at cost approximate their fair value.

Measurement of Property, Plant & Equipment at fair value
Land, buildings and heritage and cultural assets are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment*, AASB 13 *Fair Value Measurement*, and Queensland Treasury's *Non-Current Asset Accounting Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and accumulated impairment losses where applicable.

Fair Value – Land, Heritage & Cultural Assets and Buildings & Improvements
The School's land and buildings (including Heritage & Cultural Assets) & improvements are measured at fair value. The fair value measurements take into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

The valuations maximise the use of relevant observable inputs, and unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets.

- Observable inputs used by the School include, but are not limited to, published sales data for land and general office buildings.
- Significant unobservable inputs used by the School include subjective adjustments made to observable data to take account of the characteristics of the School's assets/liabilities, internal record of recent construction costs (and/or estimates of such costs) for assets' characteristics/ functionality, and assessments of physical condition and remaining useful life.

Revaluation of Property, Plant and Equipment
Land and buildings measured at fair value are revalued on an annual basis, either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices.

Revaluations using independent professional valuers are undertaken at least once every three years. However, if a particular asset class experiences significant and volatile changes in fair

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

Buildings are valued using the current replacement cost approach. The comprehensive valuation process performed for buildings included:

- gross replacement cost - referencing cost per square metre for recent constructions of similar buildings, and making adjustments for any excess in gross service capacity between these modern construction projects and the existing buildings.
- accumulated depreciation - physical inspections and consideration of current asset management plans to estimate expected remaining useful life.

The comprehensive valuation process performed for land includes physical inspections and reference to recent market transactions for land with similar characteristics (the market approach).

Where assets have not been specifically appraised in the reporting period, indices are applied to their previous valuations to ensure their fair values are materially up to date.

As per AASB 116 *Property, Plant and Equipment*, any revaluation increment is credited to the Asset Revaluation Surplus of the appropriate class, except to the extent that it reverses a revaluation decrement for the class previously recognised as an expense in the Statement of Comprehensive Income. A decrease in the carrying amount on revaluation is charged as an expense in the Statement of Comprehensive Income to the extent it exceeds the balance, if any, in the Asset Revaluation Surplus relating to that asset class.

On revaluation, for assets revalued using a cost valuation approach (eg. current replacement cost), accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'. For assets revalued using a market valuation approach, accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

The cost of land and buildings acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

A desktop valuation was undertaken by independent professional valuer Acumentis in November 2022 in order to ascertain any change in values to the fair value of land and buildings, and was based on their previous comprehensive valuation conducted in October 2021 along with current building price indices.

- The valuer's assessment of the land value was that there was no change and that the value of $3,900,000 remains.
- The valuation of buildings (including Heritage & Cultural assets) and improvements is based on depreciated value of the buildings' replacement costs and estimated economic lives (including considering current condition and refurbishments). There were revaluation increments on most buildings due to increases in building price indices and therefore increases in construction cost estimates upon which the replacement costs are calculated.

Land with a total value of $3,900,000 is subject to a Deed of Grant in Trust (DOGIT). The land is retained by the Crown, however, the economic benefits of this land accrue to Rockhampton Girls Grammar School and the land is administered by the Rockhampton Girls Grammar School. The land cannot be used for any purpose other than education. The value has been determined after consideration of the location of the land, and discounting due to the restrictive Deed of Grant in Trust. The valuer has determined the value by sourcing comparative sales history on school sites throughout Queensland over recent years that range from $48 to $150 per square metre, and has adopted a lower rate of $60 per square metre for the Rockhampton Girls Grammar School site to recognise the inferior title to freehold due to the restrictive covenants.

Refer to Note 16 for disclosure of the revaluation movements by asset class.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Impairment
As a not-for-profit entity, certain property, plant and equipment of the School is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with the AASB 136 *Impairment of Assets*, where such assets are measured at fair value under AASB 13 *Fair Value Measurement*, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. Consequently, AASB 136 *Impairment of Assets* does not apply to such assets unless they are measured at cost.

For all property, plant and equipment and intangible assets to which impairment applies, the School assesses for indicators of impairment annually. Where indicators exist, impairment is accounted for differently depending on the type of asset, as follows:

- Plant and equipment and intangible assets which are measured at cost, are reduced to the asset's recoverable amount, being the higher of the asset's fair value less costs of disposal and its value in use. The adjustment is recorded as an impairment loss.
- For non-specialised property measured at fair value, the only difference between the asset's fair value and its recoverable amount is the costs of disposal. Consequently, the fair value of the asset under AASB 13 *Fair Value Measurement* will materially approximate its recoverable amount where the disposal costs are negligible. Where disposal costs are not negligible, the asset is reduced to its recoverable amount via a revaluation decrement in accordance with AASB 136 *Impairment of Assets*.

No impairment of assets was identified at 31 December 2022.

Depreciation and Amortisation
Land is not depreciated as it has an unlimited useful life.

Buildings (including Heritage & Cultural Assets) and improvements and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the School. The estimation of the useful lives of assets is based on historical experience with similar assets as well as considerations such as manufacturers' warranties, asset turnover practices and the School's strategic asset plan. Reassessments of useful lives are undertaken annually by the School. Any consequential adjustments to remaining useful life estimates are implemented prospectively.

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	*Useful life (Years)*	*Rate (%)*
Heritage and Cultural Assets	100	1
Buildings and Improvements	20 – 100	1 – 5
Plant and Equipment	3 – 20	5 – 33

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the School. Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly

Assets under construction (work-in-progress) are not depreciated until they are ready for use.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 13 PAYABLES

	2022 $	2021 $
Accrued Expenses	247,149	207,129
Enrolment Deposits	258,261	206,313
Trade Payables	71,182	200,542
Deferred Confirmation Fee	22,800	27,600
Revenue Received in Advance	4,500	15,965
	603,892	**657,549**

Accounting Policy
Trade payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30-day terms or sooner.

Note 14 BORROWINGS

	2022 $	2021 $
Current		
QTC Loans	412,538	341,141
Non-current		
QTC Loans	1,717,449	1,550,562
Total	**2,129,987**	**1,891,703**

Accounting Policy
Interest bearing liabilities are recognised at face value as the amount contractually owing.

All borrowings are in Australian dollar denominated amounts and carried at amortised cost with interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period.

Disclosure
Loan Particulars
The School has two debenture loans at 31 December 2022 and:
- has been paying quarterly principal and interest repayments on the first loan since March 2012 quarter at a fixed interest rate of 5.53% with a maturity date of December 2026.
- is paying monthly principal and interest repayments on the second loan at a fixed interest rate of 3.35% with a maturity date of June 2032.

The market value of the School's borrowings at 31 December 2022, as notified by the Queensland Treasury Corporation (QTC) was $2,149,598 (2021: $2,100,145). This represents the value of the debt if repaid it in full at balance date.

As it is the intention of the School to hold its borrowings for their full term, no adjustment provision is made in these accounts.

Unused finance facilities
The School has an operating lease credit facility of $600,000, of which $465,256 is unused at 31 December 2022.

The School has an overdraft facility with QTC of $1,000,000, of which $1,000,000 is unused at 31 December 2022.

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Liability Maturity
Undiscounted future loan payments included in borrowings are as follows:

	2022 $	2021 $
Payable within one year	506,887	435,636
Payable within one to five years	1,591,912	1,742,544
Payable later than one year	320,630	-
Less effect of discounting	(289,442)	(286,477)
Borrowings	**2,129,987**	**1,891,703**

Note 15 ACCRUED EMPLOYEE BENEFITS

	2022 $	2021 $
Current		
Annual Leave	163,293	144,592
Long Service Leave	460,656	374,704
	623,949	**519,296**
Non-current		
Long Service Leave	116,517	132,169
Total	**740,466**	**651,465**

Accounting Policy
Other Long-Term Employee Benefits - Annual and Long Service Leave
Annual leave and long service leave liabilities are classified and measured as other long-term employee benefits, as the School does not expect to wholly settle all such liabilities within the 12 months following reporting date.

Other long-term employee benefits are presented as current liabilities where the School does not have an unconditional right to defer payment for at least 12 months after the end of the reporting period.

Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments take into account anticipated future wage / salary levels, expected employee departures and periods of ineligible service. These are discounted using rates on QTC Fixed Rates Loans of similar maturity at the end of the reporting period that coincide with the expected timing of estimated future payments.

All directly associated on-costs (eg. employer superannuation contributions and workers' compensation insurance) are also recognised as liabilities, where these on-costs are material.

Note 16 ASSET REVALUATION SURPLUS BY ASSET CLASS

	Land $	Heritage & Cultural Assets $	Buildings & Improvements $	Total $
Balance at 1 Jan 2021	3,863,696	1,164,586	8,055,197	13,083,479
Revaluation Increments	-	802,644	4,690,224	5,492,868
Revaluation Decrements	-	-	-	-
Balance at 31 Dec 2021	3,863,696	1,967,230	12,745,421	18,576,347
Balance at 1 Jan 2022	3,863,696	1,967,230	12,745,421	18,576,347
Revaluation Increments	-	961,800	1,389,939	2,351,739
Revaluation Decrements	-	-	-	-
Balance at 31 Dec 2022	3,863,696	2,929,030	14,135,360	20,928,086

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 17 FAIR VALUE MEASUREMENT

What is fair value?
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e.. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Financial Assets and Liabilities
The carrying amounts of trade receivables and payables approximate their fair value. The School holds no financial assets or liabilities classified at fair value through profit and loss.

Non-Financial Assets – Land, Heritage & Cultural Assets and Buildings & Improvements
To provide an indication of the observability of the inputs used to determine the fair value of non-current physical assets, the school has classified the assets into the three levels prescribed under the accounting standards.

- Level 1: The fair value of assets traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for assets held by the school is the current bid price. These assets are included in Level 1.
- Level 2: The fair value of assets that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2.
- Level 3: If one or more of the significant inputs is not based on observable market data, the asset is included in level 3.

All assets of Rockhampton Girls Grammar School that are measured at fair value are included in Level 3 of the fair value hierarchy.

The school's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels for recurring fair value measurements during the year.

Refer to disclosure at Note 12.

Note 18 FINANCIAL INSTRUMENTS

Categories of Financial Assets and Financial Liabilities

	Note	2022 $	2021 $
Financial Assets			
Cash and Cash Equivalents	9	2,060,605	1,322,463
Financial Assets – Amortised Cost			
Receivables	10	125,836	192,844
Financial Liabilities			
Financial Liabilities – Amortised Cost			
Payables	13	603,892	657,549

Items of Income, Expense, Gains and Losses

	Note	2022 $	2021 $
Interest Income from Cash		46,177	10,950
Impairment Losses on Receivables	10	7,069	25,517

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Note 19 KEY MANAGEMENT PERSONNEL (KMP)

Details of Key Management Personnel
The School has assessed the key executive management personnel positions in context of the School being constituted under the *Grammar Schools Act 2016*. Details of executive management personnel positions, responsibilities, appointment date and remuneration are detailed below. Further information on these positions can be found in the body of the Annual Report under the section relating to Governance.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
Elected Trustee	To supervise, maintain and control the conduct of the School. To make rules with regards to the management and control of the School.	Elected position through roll of electors and appointed by the Governor in Council.	8 August 2013
Elected Trustee			26 May 2016
Elected Trustee			26 May 2016
Government Appointed Trustee		Appointed by the Governor in Council.	21 August 2018
Government Appointed Trustee			28 August 2020
Government Appointed Trustee			28 August 2020
Government Appointed Trustee			16 December 2011 (10 May 2022)
Government Appointed Trustee			22 December 2022
Principal	The Principal is responsible for implementation of plans and strategies as delegated by the Board of Trustees.	Five-year contract (to 31 Dec 2026)	29 November 2021
Business Manager / Secretary to the Board of Trustees	The Secretary / Business Manager supports the Principal in implementation of plans and strategies as delegated by the Board of Trustees.	Three-year contract (to 31 Dec 2022)	25 January 2017 (11 Dec 2022)
		Fixed term contract (to 31 Dec 2025)	8 August 2022
Deputy Principal – Studies	The Deputy Principal – Studies is an essential member of the Rockhampton Girls Grammar School Executive with delegated responsibility for the oversight of all aspects of learning and teaching practices and procedures across Prep to Year 12.	Three-year contract (to 31 Dec 2024)	1 January 2020
Deputy Principal – Students	The Deputy Principal – Students is an essential member of the Rockhampton Girls Grammar School Executive with delegated responsibility for the oversight of student pastoral care practices and procedures across Prep to Year 12.	Fixed term contract (to 31 Dec 2024)	18 August 2021
Head of Boarding	The Head of Boarding is responsible for the day-to-day management of the residential boarding houses.	Ongoing permanent	22 July 2019
Facilities & Services Manager	The Facilities & Services Manager is responsible for overseeing all aspects of the management of the School's facilities.	Fixed term contract (to 31 Dec 2024)	13 June 2022

KMP Remuneration Policies
No board members received or were entitled to receive any fees or other benefits during the year.

Remuneration and other terms of employment for the School's other key management personnel are specified in employment contracts. The contracts provide for the provision of performance related

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

cash payments and other benefits. Remuneration expenses for these key management personnel comprises the following components:

- Short term employee expenses which include:
  - Salaries, allowances and annual leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position
  - Non-monetary benefits consisting of provision of accommodation and school fee discounts, together with fringe benefits tax applicable to the benefit.
- Long term employee expenses are long service leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.
- Post-employment benefits include superannuation contributions.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

For the 2021 and 2022 years, remuneration increases for key management personnel were based on performance assessments. The percentage increases are tied to the achievement of pre-determined individual performance targets.

The following disclosures focus on the expenses incurred by the School during the respective reporting periods that are attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration Expenses

2022

Position	Short Term Employee Expenses		Long Term Employee Expenses*	Post-Employment Expenses	Termination Benefits	Total Remuneration
	Monetary Expenses $	Non-Monetary Benefits $	$	$	$	$
Elected Trustees	-	-	-	-	-	-
Government Appointed Trustees	-	-	-	-	-	-
Principal	179,969	-	512	21,379	-	201,860
Business Manager / Secretary to the Board of Trustees[1]	98,292	-	(4,194)	14,720	-	108,818
Business Manager / Secretary to the Board of Trustees[2]	50,510	-	138	6,578	-	57,226
Deputy Principal – Studies	142,218	-	5,550	18,476	-	166,244
Deputy Principal – Students[3]	131,671	-	181	17,217	-	149,069
Head of Boarding	106,743	15,600	615	13,842	-	136,800
Facilities & Services Manager[4]	53,571	10,207	380	8,578	-	72,736

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

[1] Period of leave from 13 August 2022 to 11 December 2022.
[2] From 8 August 2022.
[3] Transitioned from Acting to formal appointment on 18 April 2022.
[4] Appointed to Executive Team on 13 June 2022.

2021

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Base $	Non-Monetary Benefits $	$	$	$	$
Elected Trustees	-	-	-	-	-	-
Government Appointed Trustees	-	-	-	-	-	-
Principal [1]	153,404	-	(1,964)	26,521	57,199	235,160
Business Manager / Secretary to the Board of Trustees	135,283	-	(2,624)	18,138	-	150,797
Deputy Principal – Studies	138,162	-	5,491	18,306	-	161,959
Deputy Principal – Students	140,776	-	498	14,080	-	155,354
Principal (Acting) [2]						
Principal [2]						
Head of Boarding	93,210	15,600	(325)	12,350	-	120,835

[1] To 20 August 2021.
[2] Acting from 16 August 2021 & formal appointment from 29 November 2021.

Performance Payments
No KMP remuneration packages provide for performance or bonus payments.

Note 20 RELATED PARTY TRANSACTIONS

No transactions with related parties were identified during the year ended 31 December 2022.

Note 21 COMMITMENTS

(a) Lease Commitments

At 31 December 2022, the School had the following low value assets and short term lease commitments (exclusive of GST):

	2022 $	2021 $
Payable within one year	77,251	78,192
Payable within one to five years	54,000	36,723
	131,251	**114,915**

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Leases are entered in to as a means of acquiring access to office equipment and vehicles. Lease payments are fixed. No leases contain restrictions on financing or other leasing activities. Some leases have renewal or purchase options.

These lease commitments are excluded from recognition under AASB 16, on the basis that they are low value assets and short term leases.

(b) Capital Commitments

Commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2022 $	2021 $
Commitments for acquisition of PP&E – Buildings & Improvements		
Payable within one year	254,681	-
Payable within one to five years	34,514	-
	289,195	-

Note 22 CONTINGENT LIABILITIES AND ASSETS

(a) Contingent Liabilities

Commonwealth and State Government Capital Grants

Pursuant to the conditions attached to Commonwealth and State Government capital grants, the School is contingently liable to repay, based on a formula, all or part of the grants received if the project to which the funds were applied ceases to be used for the purpose approved or is sold or otherwise disposed of within 20 years of completion of the project.

The Board of Trustees of The Rockhampton Girls Grammar School is of the opinion that the School will continue in its current capacity and therefore any liability is unlikely to materialise.

There are no other contingent liabilities at 31 December 2022.

(b) Contingent Assets

There are no contingent assets at 31 December 2022.

Note 23 EVENTS OCCURRING AFTER BALANCE DATE

No other matters or circumstances have arisen since 31 December 2022 that have significantly affected or may significantly affect the operations, results or state of affairs of the School.

Rockhampton Girls Grammar School
Est 1892

ROCKHAMPTON GIRLS GRAMMAR SCHOOL

MANAGEMENT CERTIFICATE

Certificate of the Board of Trustees of The Rockhampton Girls Grammar School

These general purpose financial statements have been prepared pursuant to Section 62(1) of the *Financial Accountability Act 2009* (the Act), Section 39 of the *Financial and Performance Management Standard 2019*, *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Regulations 2013* and other prescribed requirements. In accordance with Section 62(1)(b) of the Act, we certify that in our opinion:

(a) The prescribed requirements for establishing and keeping the accounts have been compiled with in all material respects; and

(b) The financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Board of Trustees of The Rockhampton Girls Grammar School for the financial year ended 31 December 2022 and of the financial position of the School at the end of that year; and

We acknowledge responsibility under Section 7 and Section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

In accordance with Section 60.15 of the *Australian Charities and Not-for-profit Regulations 2013*, we certify that, in our opinion:

(a) There are reasonable grounds to believe the registered entity is able to pay all of its debts, as and when they become due and payable; and

(b) The financial statements hand notes satisfy the requirements of the Australian Charities and No-for-profit Commission Act.

Jennifer Luck
BEd DipTch GradDipTch(Lib) TEFL
Board Chair

Joanne Winter
BComm CPA MAICD
Business Manager

23 February 2023
Date

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Rockhampton Girls Grammar School

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Board of Trustees of the Rockhampton Girls Grammar School.

In my opinion, the financial report:

a) gives a true and fair view of the entity's financial position as at 31 December 2022, and its financial performance and cash flows for the year then ended

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the statement of financial position as at 31 December 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Queensland Audit Office
Better public services

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, 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 my 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

Queensland Audit Office
Better public services

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year 31 December 2022:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

23 February 2023

William Cunningham
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendices

Glossary of Terms

AHISA	Association of Heads of Independent Schools of Australia
AITSL	Australian Institute for Teaching and School Leadership
ATAR	Australian Tertiary Admission Rank
AASB	Australian Accounting Standards Board
AICD	Australian Institute of Company Directors
BGA	Block Grant Authority
CPR	Cardiopulmonary resuscitation
CQU	Central Queensland University
DOGIT	Deed of Grant in Trust
EBIDA	Earnings Before Interest, Depreciation and Amortization
FTE	Full Time Equivalent
Girls Grammar	Rockhampton Girls Grammar School
HASS	Humanities and Social Science
ICAS	International Competitions and Assessments for Schools
ICT	Information Communication Technology
ISQ	Independent Schools Queensland
NAPLAN	National Assessment Program in Literacy and Numeracy
NSSAB	Non-State Schools Accreditation Board
OGA	Old Girls Association
PD	Professional Development
QAO	Queensland Audit Office
QCAA	Queensland Curriculum and Assessment Authority
QCE	Queensland Certificate of Education
QTAC	Queensland Tertiary Admissions Centre
QUT	Queensland University of Technology
RGGS	Rockhampton Girls Grammar School
STEM	Science, Technology, Engineering and Math
SMART	Specific, measurable, achievable, relevant and time-bound
SUN	Start Uni Now
TASS	The Alpha School System

Appendices

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	• **A letter of compliance from the accountable officer or statutory body to the relevant Minister/s**	ARRs – section 7	P.3
Accessibility	• **Table of contents** • **Glossary**	ARRs – section 9.1	P.4 P.65
	• **Public availability**	ARRs – section 9.2	P.2
	• **Interpreter service statement**	*Queensland Government Language Services Policy* ARRs – section 9.3	P.2
	• **Copyright notice**	*Copyright Act 1968* ARRs – section 9.4	P.2
	• **Information Licensing**	*QGEA – Information Licensing* ARRs – section 9.5	N/A
General information	• **Introductory Information**	ARRs – section 10	P.5-9
Non-financial performance	• **Government's objectives for the community and whole-of-government plans/specific initiatives**	ARRs – section 11.1	P.2 & 10
	• **Agency objectives and performance indicators**	ARRs – section 11.2	P.11-18
	• **Agency service areas and service standards**	ARRs – section 11.3	N/A
Financial performance	• **Summary of financial performance**	ARRs – section 12.1	P.23-25
Governance – management and structure	• **Organisational structure**	ARRs – section 13.1	P.31
	• **Executive management**	ARRs – section 13.2	P.32-33
	• **Government bodies (statutory bodies and other entities)**	ARRs – section 13.3	P.26-27
	• **Public Sector Ethics**	*Public Sector Ethics Act 1994* ARRs – section 13.4	N/A
	• **Human Rights**	*Human Rights Act 2019* ARRs – section 13.5	N/A
	• **Queensland public service values**	ARRs – section 13.6	N/A
Governance – risk management and accountability	• **Risk management**	ARRs – section 14.1	P.34-35
	• **Audit committee**	ARRs – section 14.2	P.28
	• **Internal audit**	ARRs – section 14.3	P.28 & 34
	• **External scrutiny**	ARRs – section 14.4	P.34
	• **Information systems and recordkeeping**	ARRs – section 14.5	P.35
	• **Information Security attestation**	ARRs – section 14.6	N/A
Governance – human resources	• **Strategic workforce planning and performance**	ARRs – section 15.1	P.22-23
	• **Early retirement, redundancy and retrenchment**	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	N/A

Appendices

Summary of requirement		Basis for requirement	Annual report reference
Open Data	• **Statement advising publication of information**	ARRs – section 16	P.36
	• **Consultancies**	ARRs – section 31.1	https://data.qld.gov.au
	• **Overseas travel**	ARRs – section 31.2	https://data.qld.gov.au
	• **Queensland Language Services Policy**	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	• **Certification of financial statements**	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	P.64
	• **Independent Auditor's Report**	FAA – section 62 FPMS – section 46 ARRs – section 17.2	P.65

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*