

# Tokoroa High School

## Group Annual Report

for the year ended 31 December 2019

### School Directory:

Ministry Number: 158  
Principal: Willie Ford  
School Address: Bilah Street, Tokoroa  
School Postal Address: Private Bag, Tokoroa 3444  
School Phone: 07 886 6109  
School Email: info@tokoroahigh.school.nz

### Members of the Board of Trustees:

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Graeme Dewhurst	Parent Rep Chairperson	Elected	Manager	June 2022
William Ford	Principal	ex Officio	Principal	
Barney Teao	Parent Rep	Elected	Sole Trader	June 2022
Gordon Naidoo	Parent Rep	Elected	Manager	June 2022
Leander Rangī	Parent Rep	Elected	Co-ordinator	June 2022
Rev Timoti Turu	Parent Rep	Elected	Minister	June 2022
Preveen Chandra	Staff Rep	Elected	Teacher	June 2022
Brooklyn Manu	Student Rep	Elected	Student	October 2020
Angela Treadaway	Parent Rep	Term expired		June 2019
Tracey Marama-Lyon	Parent Rep	Term expired		June 2019
Andrew Phayer	Staff Rep	Term expired		June 2019
Madison Treadaway Hale	Student Rep	Term expired		October 2019

**Accountant / Service Provider:** Russell Wilkinson

# Tokoroa High School

## Group Annual Report

for the year ended 31 December 2019

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**Tokoroa High School**

**Consolidated Statement of Responsibility**

for the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the group.

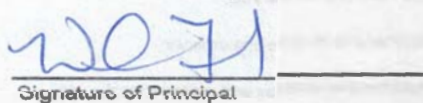
The group's 2019 consolidated financial statements are authorised for issue by the Board.

CRAEME DEWHURST  
Full Name of Board Chairperson

  
Signature of Board Chairperson

28/10/20  
Date

WILLIAM FORD  
Full Name of Principal

  
Signature of Principal

28/10/2020  
Date

## Tokoroa High School

### Consolidated Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2019

	Notes	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>							
Government grants	2	7,311,748	6,805,696	7,037,328	7,311,748	6,805,696	7,037,328
Locally raised funds	3	256,319	169,560	303,754	266,971	169,560	323,768
Interest income		6,352	20,000	29,892	8,620	20,000	34,488
		<u>7,574,419</u>	<u>6,995,256</u>	<u>7,370,974</u>	<u>7,587,339</u>	<u>6,995,256</u>	<u>7,395,584</u>
<b>Expenses</b>							
Locally raised funds	3	192,328	119,700	239,201	192,500	119,700	239,201
Learning resources	4	5,143,967	4,810,261	4,944,511	5,143,967	4,810,261	4,944,511
Administration	5	366,777	421,550	379,220	369,105	421,550	382,973
Finance		5,313	1,300	739	5,313	1,300	739
Property	6	1,881,824	1,485,400	1,392,500	1,881,824	1,485,400	1,392,500
Depreciation	7	194,995	135,000	208,303	194,995	135,000	208,303
Loss on disposal of property, plant and equipment		7,401	-	3,234	7,401	-	3,234
		<u>7,792,605</u>	<u>6,973,211</u>	<u>7,167,708</u>	<u>7,795,105</u>	<u>6,973,211</u>	<u>7,171,461</u>
<b>Net Surplus / (Deficit) for the year</b>		<u>(218,186)</u>	<u>22,045</u>	<u>203,266</u>	<u>(207,766)</u>	<u>22,045</u>	<u>224,123</u>
Other comprehensive revenue and expense		-	-	-	-	-	-
<b>Total comprehensive revenue and expense for the year</b>		<u>(218,186)</u>	<u>22,045</u>	<u>203,266</u>	<u>(207,766)</u>	<u>22,045</u>	<u>224,123</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

## Tokoroa High School

### Consolidated Statement of Changes in Net Assets / Equity

for the year ended 31 December 2019

	2019	School	2018	2019	Group	2018
	Actual	2019	Actual	Actual	2019	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
<b>Balance at 1 January</b>	1,419,488	1,419,488	1,216,222	1,662,631	1,662,631	1,438,508
Total comprehensive revenue and expense for the year	(218,186)	22,045	203,266	(207,766)	22,045	224,123
Capital contributions from the Ministry of Education: Contribution - furniture and equipment grant	-	-	-	-	-	-
<b>Equity at 31 December</b>	<u>1,201,302</u>	<u>1,441,533</u>	<u>1,419,488</u>	<u>1,454,865</u>	<u>1,684,676</u>	<u>1,662,631</u>
Retained Earnings	1,201,302	1,441,533	1,419,488	1,454,865	1,684,676	1,662,631
<b>Equity at 31 December</b>	<u>1,201,302</u>	<u>1,441,533</u>	<u>1,419,488</u>	<u>1,454,865</u>	<u>1,684,676</u>	<u>1,662,631</u>

The above Statement of Changes in Net Assets / Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

## Tokoroa High School

### Consolidated Statement of Financial Position

as at 31 December 2019

		2019	School 2019 Budget	2018	2019	Group 2019 Budget	2018
	Notes	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
<b>Current Assets</b>							
Cash and cash equivalents	8	209,956	414,025	507,918	242,196	438,113	532,006
Accounts receivable	9	293,239	300,095	300,095	293,239	300,095	300,095
GST receivable		6,676	7,263	7,263	6,676	7,263	7,263
Prepayments		17,778	-	-	17,778	-	-
Inventories	10	59,619	17,996	17,996	59,619	17,996	17,996
Investments	11	100,000	257,069	257,069	133,000	257,069	290,069
Funds owing for capital works projects	17	173,030	-	20,818	173,030	-	20,818
		<u>860,298</u>	<u>996,448</u>	<u>1,111,159</u>	<u>925,538</u>	<u>1,020,536</u>	<u>1,168,247</u>
<b>Current Liabilities</b>							
Accounts payable	13	481,651	383,105	383,105	481,651	383,105	383,105
Gateway funds	19	31,668	167,654	167,654	31,668	167,654	167,654
Revenue received in advance	14	92,397	-	44,218	92,397	-	44,218
Provision for cyclical maintenance	15	4,860	4,860	86,137	4,860	4,860	86,137
Finance lease liability - current portion	16	18,360	21,604	38,581	18,360	21,604	38,581
Funds held for teen parent unit	18	78,825	80,262	79,382	78,825	80,262	79,382
		<u>707,761</u>	<u>657,485</u>	<u>799,077</u>	<u>707,761</u>	<u>657,485</u>	<u>799,077</u>
<b>Working Capital Surplus</b>		152,537	338,963	312,082	217,777	363,051	369,170
<b>Non Current Assets</b>							
Property, plant and equipment	12	1,069,637	1,172,441	1,151,741	1,069,637	1,172,441	1,151,741
Investments	11	-	-	-	188,323	219,055	186,055
		<u>1,069,637</u>	<u>1,172,441</u>	<u>1,151,741</u>	<u>1,257,960</u>	<u>1,391,496</u>	<u>1,337,796</u>
<b>Non Current Liabilities</b>							
Provision for cyclical maintenance	15	1,829	51,460	4,320	1,829	51,460	4,320
Finance lease liability	16	19,043	18,411	40,015	19,043	18,411	40,015
		<u>20,872</u>	<u>69,871</u>	<u>44,335</u>	<u>20,872</u>	<u>69,871</u>	<u>44,335</u>
<b>Net Assets</b>		<u>1,201,302</u>	<u>1,441,533</u>	<u>1,419,488</u>	<u>1,454,865</u>	<u>1,684,676</u>	<u>1,662,631</u>
<b>Equity</b>		<u>1,201,302</u>	<u>1,441,533</u>	<u>1,419,488</u>	<u>1,454,865</u>	<u>1,684,676</u>	<u>1,662,631</u>

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

## Tokoroa High School

### Consolidated Statement of Cash Flows

for the year ended 31 December 2019

Note	2019	School	2018	2019	Group	2018	
	Actual	2019	Actual	Actual	2019	Actual	
	\$	Budget	\$	\$	Budget	\$	
		(Unaudited)			(Unaudited)		
		\$			\$		
<b>Cash flows from Operating Activities</b>							
Government grants	1,984,437	2,005,696	2,050,964	1,984,437	2,005,696	2,050,964	
Locally raised funds	323,519	201,222	350,362	334,171	201,222	370,376	
Goods and Services Tax (net)	587	-	27,712	587	-	27,712	
Payments to employees	(912,006)	(779,800)	(878,945)	(912,006)	(779,800)	(878,945)	
Payments to suppliers	(1,412,164)	(1,280,111)	(1,140,514)	(1,414,664)	(1,280,111)	(1,144,267)	
Cyclical maintenance payments in the year	(121,788)	(86,137)	-	(121,788)	(86,137)	-	
Interest paid	(5,313)	(1,300)	(739)	(5,313)	(1,300)	(739)	
Interest received	8,581	20,000	31,692	10,849	20,000	36,288	
<b>Net cash from operating activities</b>	<b>(134,147)</b>	<b>79,570</b>	<b>440,532</b>	<b>(123,727)</b>	<b>79,570</b>	<b>461,389</b>	
<b>Cash flows from Investing Activities</b>							
Purchase of PPE (and Intangibles)	(126,871)	(155,700)	(527,297)	(126,871)	(155,700)	(527,297)	
Purchase of investments	-	-	-	(2,268)	-	-	
Proceeds from sale of investments	157,069	-	640,311	157,069	-	639,022	
<b>Net cash from investing activities</b>	<b>30,198</b>	<b>(155,700)</b>	<b>113,014</b>	<b>27,930</b>	<b>(155,700)</b>	<b>111,725</b>	
<b>Cash flows from Financing Activities</b>							
Furniture and equipment grant	-	-	-	-	-	-	
Finance lease payments	(41,801)	(38,581)	(43,142)	(41,801)	(38,581)	(43,142)	
Funds administered on behalf of third parties	-	-	25,252	-	-	25,252	
Funds held for capital works projects	(152,212)	20,818	(440,334)	(152,212)	20,818	(440,334)	
<b>Net cash from financing activities</b>	<b>(194,013)</b>	<b>(17,763)</b>	<b>(458,224)</b>	<b>(194,013)</b>	<b>(17,763)</b>	<b>(458,224)</b>	
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(297,962)</b>	<b>(93,893)</b>	<b>95,322</b>	<b>(289,810)</b>	<b>(93,893)</b>	<b>114,890</b>	
Cash and cash equivalents at the beginning of the year	8	507,918	507,918	412,596	532,006	532,006	417,116
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>209,956</b>	<b>414,025</b>	<b>507,918</b>	<b>242,196</b>	<b>438,113</b>	<b>532,006</b>

The Consolidated Statement of Cash Flows records only those cash flows directly within the control of the group. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Tokoroa High School

## Notes to the Consolidated Financial Statements

for the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### a) Reporting entity

Tokoroa High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Tokoroa High School Group (the "Group") consists of Tokoroa High School and its subsidiary Tokoroa High School Trust. The subsidiary is a School Trust ("Trust") which supports the school by raising funds and making donations to the school.

#### b) Basis of Preparation

##### *Reporting Period*

The consolidated financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Basis of Consolidation*

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue and expenses are eliminated on consolidation.

Details of subsidiary are set out in Note 28.

##### *Financial reporting standards applied*

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### *Standard early adopted*

In line with the financial statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in note 29.

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

The Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### *Measurement base*

The consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### *Presentation currency*

The consolidated financial statements are presented in New Zealand dollars, rounded to the nearest dollar.



### **Specific accounting policies**

The accounting policies used in the preparation of these consolidated financial statements are set out below.

### **Critical Accounting Estimates and Assumptions**

The preparation of consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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

The Group reviews the estimated lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

#### *Consolidation of Entities*

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are consolidated are disclosed at Note 28.

## **c) Revenue Recognition**

### **Government grants**

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

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

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

*Use of land and buildings grants* are recorded as revenue in the period the Group uses the land and buildings. These are not received in cash by the Group as they equate to the deemed expense for using land and buildings which are owned by the Crown.

### **Other Grants**

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

### **Donation, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the Group.

### **Interest revenue**

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

### **d) Use of Land and Buildings Expense**

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

*Accounts receivable represents items that the Group has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group will not be able to collect all the amounts due. The amount that is uncollectable (the provision for uncollectability) is the difference between the amount due and the present value of the amounts expected to be collected.*

### **i) Inventories**

Inventories are consumable items held for sale and comprise stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Consolidated Statement of Comprehensive Revenue and Expense in the period of the write down.

## **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss amount is not trivial.

### **Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

## **k) Property, Plant, and Equipment**

Land and buildings owned by the Crown are excluded from these consolidated financial statements. The Board's use of the land and buildings as "occupant" is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised. They are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Consolidated Statement of Comprehensive Revenue and Expense.

## **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is depreciated over the shorter of the lease term and its useful life.

## **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	40 years
Furniture and equipment	5 - 20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	5 years
Teen Parent Unit	5 - 20 years
Leased assets held under a finance lease	3 - 5 years
Library resources	12.5% diminishing value

## **l) Intangible Assets**

### **Software costs**

Computer software acquired by the Group is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and licensing of software are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software with individual values under \$500 are not capitalised. They are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the Group receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its estimated useful life. The useful life of software is estimated as four years. The amortisation charge for each period and any impairment loss is recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

### **m) Impairment of Property, Plant and Equipment and Intangible Assets**

The Group does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### ***Non cash generating assets***

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

### **n) Accounts Payable**

Accounts payable represents liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **o) Employee Entitlements**

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

#### **p) Revenue Received in Advance**

Revenue received in advance relates to grants and fees received from students where there are unfulfilled obligations for the Group to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

Shared funds are held on behalf of participating schools as agreed with the Ministry of Education. These funds are outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the Group makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's 10-year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

The group's financial assets comprise cash and cash equivalents, accounts receivable and investments. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The Group's financial liabilities comprise accounts payable, finance lease liability and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

#### **u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **v) Budget Figures**

The budget figures are extracted from the Group budget that was approved by the Board at the start of the year.

#### **w) Services Received In-Kind**

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

	2019	School 2019 Budget (Unaudited)	2018	2019	Group 2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
<b>2. Government grants</b>						
Operational grants	1,669,846	1,815,870	1,682,668	1,669,846	1,815,870	1,682,668
Teachers' salaries grants	3,844,038	3,800,000	3,782,927	3,844,038	3,800,000	3,782,927
Use of land and buildings grants	1,346,730	1,000,000	1,052,562	1,346,730	1,000,000	1,052,562
Resource Teachers Learning and Behaviour grants	14,318	4,000	12,391	14,318	4,000	12,391
Gateway grant	191,637	-	183,289	191,637	-	183,289
Teen parent unit grants	111,157	108,880	94,021	111,157	108,880	94,021
Other MOE grants	134,022	76,946	229,470	134,022	76,946	229,470
	<u>7,311,748</u>	<u>6,805,696</u>	<u>7,037,328</u>	<u>7,311,748</u>	<u>6,805,696</u>	<u>7,037,328</u>

### 3. Locally raised funds

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

#### Revenue

Donations	5,151	10,000	111	5,151	10,000	111
Fundraising	4,009	-	2,708	4,009	-	2,708
Other revenue	79,442	48,060	95,720	79,442	48,060	95,720
Activities	121,820	76,500	158,887	121,820	76,500	158,887
Trading	21,826	20,000	22,288	21,826	20,000	22,288
Administration charges	24,071	15,000	24,040	24,071	15,000	24,040
THS Trust donations	-	-	-	10,652	-	20,014
	<u>256,319</u>	<u>169,560</u>	<u>303,754</u>	<u>266,971</u>	<u>169,560</u>	<u>323,768</u>

#### Expenses

Activities	168,711	97,700	227,051	168,883	97,700	227,051
Trading	23,617	22,000	12,150	23,617	22,000	12,150
	<u>192,328</u>	<u>119,700</u>	<u>239,201</u>	<u>192,500</u>	<u>119,700</u>	<u>239,201</u>

#### Surplus (deficit) for the year locally raised funds

	<u>63,991</u>	<u>49,860</u>	<u>64,553</u>	<u>74,471</u>	<u>49,860</u>	<u>84,567</u>
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#### Overseas Travel:

There were no overseas trip during the year.

The school had the following overseas trip in 2018:

Rarotonga - As part of the School's annual Production, the School's Puna Vai Ora group represented the School in Rarotonga "Pasifika By Nature" event. The event consisted a series of programme which included traditional dancing as part of the cook island language week. The purpose of the trip was to promote Tokoroa High School in the South Pacific region, to improve student's other cultural knowledge and to help Pasifika students better understand their heritage. Twenty five student and two support teachers went on the trip. The trip was funded mainly through students contribution, fundraising, donations and Board contributions. The total income received was \$27,149 and total expenditure on the trip was \$31,293.

Expenses incurred on the trips and tours mainly relates to travel itineraries which include air tickets, accommodation, food and transportation.

### 4. Learning resources

Curricular	236,050	333,361	254,353	236,050	333,361	254,353
Gateway	191,637	-	183,289	191,637	-	183,289
Teen parent unit	103,472	108,000	88,784	103,472	108,000	88,784
Information and communication technology	66,639	68,000	67,345	66,639	68,000	67,345
Library resources	6,195	9,500	8,109	6,195	9,500	8,109
Employee benefits - salaries	4,518,399	4,259,400	4,320,822	4,518,399	4,259,400	4,320,822
Staff development	21,575	32,000	21,809	21,575	32,000	21,809
	<u>5,143,967</u>	<u>4,810,261</u>	<u>4,944,511</u>	<u>5,143,967</u>	<u>4,810,261</u>	<u>4,944,511</u>

	2019	School 2019 Budget	2018	2019	Group 2019 Budget	2018
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>5. Administration</b>						
Audit fees	9,275	7,500	7,966	11,603	7,500	11,496
Board of Trustees fees	3,570	9,000	5,409	3,570	9,000	5,409
Board of Trustees expenses	12,639	31,500	11,171	12,639	31,500	11,171
Communication	5,222	10,000	8,885	5,222	10,000	8,885
Consumables	26,559	38,000	20,858	26,559	38,000	20,858
Other	75,717	81,550	71,559	75,717	81,550	71,782
Employee benefits - salaries	207,812	220,000	228,480	207,812	220,000	228,480
Insurance	18,855	16,000	18,106	18,855	16,000	18,106
Service providers, contractors, consultancy	7,128	8,000	6,786	7,128	8,000	6,786
	<u>366,777</u>	<u>421,550</u>	<u>379,220</u>	<u>369,105</u>	<u>421,550</u>	<u>382,973</u>

## 6. Property

Caretaking and cleaning consumables	144,154	140,000	129,978	144,154	140,000	129,978
Cyclical maintenance provision	38,020	52,000	(64,343)	38,020	52,000	(64,343)
Grounds	14,472	20,000	19,653	14,472	20,000	19,653
Heat, light, and water	75,787	100,000	79,591	75,787	100,000	79,591
Rates	27,282	24,500	24,433	27,282	24,500	24,433
Repairs and maintenance	164,882	81,000	81,816	164,882	81,000	81,816
Use of land and buildings	1,346,730	1,000,000	1,052,562	1,346,730	1,000,000	1,052,562
Security	15,564	15,000	14,121	15,564	15,000	14,121
Employee benefits - salaries	54,933	52,900	54,689	54,933	52,900	54,689
	<u>1,881,824</u>	<u>1,485,400</u>	<u>1,392,500</u>	<u>1,881,824</u>	<u>1,485,400</u>	<u>1,392,500</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

Building improvements - Crown	11,796	-	3,046	11,796	-	3,046
Furniture and equipment	61,282	40,000	61,461	61,282	40,000	61,461
Information and communication technology	38,411	20,000	31,061	38,411	20,000	31,061
Motor vehicles	18,596	20,000	27,932	18,596	20,000	27,932
Textbooks	11,335	10,000	11,135	11,335	10,000	11,135
Teen parent unit	11,968	10,000	21,414	11,968	10,000	21,414
Leased assets	35,383	30,000	45,511	35,383	30,000	45,511
Library resources	6,224	5,000	6,743	6,224	5,000	6,743
	<u>194,995</u>	<u>135,000</u>	<u>208,303</u>	<u>194,995</u>	<u>135,000</u>	<u>208,303</u>

## 8. Cash and Cash Equivalents

ASB Current account	147,032	-	-	147,032	-	-
BNZ Current account	1,078	-	(65,940)	1,078	-	(65,940)
BNZ No 66 account	-	283,390	443,223	-	283,390	443,223
BNZ Gateway account	61,846	130,635	130,635	61,846	130,635	130,635
BNZ THS Trust account	-	-	-	32,240	24,088	24,088
Cash equivalents for Statement of Cash Flows	<u>209,956</u>	<u>414,025</u>	<u>507,918</u>	<u>242,196</u>	<u>438,113</u>	<u>532,006</u>

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

Of the \$209,956 Cash and Cash Equivalents, \$31,668 of Gateway funding and \$78,825 of Teen Parent Unit funding is held by the School. This funding is subject to restrictions which specify how the grants are required to be spent in providing specified deliverables of the grant arrangements.

## 9. Accounts Receivable

Receivables	1,300	20,870	20,870	1,300	20,870	20,870
Interest receivable	483	2,712	2,712	483	2,712	2,712
Teacher salaries grant receivable	291,456	276,513	276,513	291,456	276,513	276,513
	<u>293,239</u>	<u>300,095</u>	<u>300,095</u>	<u>293,239</u>	<u>300,095</u>	<u>300,095</u>
Receivables from exchange transactions	1,783	23,582	23,582	1,783	23,582	23,582
Receivables from non-exchange transactions	291,456	276,513	276,513	291,456	276,513	276,513
	<u>293,239</u>	<u>300,095</u>	<u>300,095</u>	<u>293,239</u>	<u>300,095</u>	<u>300,095</u>

## 10. Inventories

Uniforms	59,619	17,996	17,996	59,619	17,996	17,996
	<b>2019</b>	<b>School</b>	<b>2018</b>	<b>2019</b>	<b>Group</b>	<b>2018</b>
	<b>Actual</b>	<b>2019</b>	<b>Actual</b>	<b>Actual</b>	<b>2019</b>	<b>Actual</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>(Unaudited)</b>			<b>(Unaudited)</b>	
		<b>\$</b>			<b>\$</b>	

## 11. Investments

The Group and School's investment activities are classified as follows:

### Current Asset

Short term bank deposits	100,000	257,069	257,069	133,000	257,069	290,069
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### Non-Current Asset

Long term bank deposits	-	-	-	188,323	219,055	186,055
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## 12. Property, Plant and Equipment

### School and Group:

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Buildings	443,580	-	-	-	(11,796)	431,784
Furniture and equipment	398,669	38,491	-	-	(61,282)	375,878
Information and communication	82,491	60,889	-	-	(38,411)	104,969
Motor vehicles	45,979	-	-	-	(18,596)	27,383
Textbooks	24,244	9,733	-	-	(11,335)	22,642
Teen parent unit	31,957	7,758	-	-	(11,968)	27,747
Leased assets	77,621	1,496	(8,065)	-	(35,383)	35,669
Library resources	47,200	9,990	(7,401)	-	(6,224)	43,565
Balance at 31 December 2019	1,151,741	128,357	(15,466)	-	(194,995)	1,069,637

### School and Group:

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2019</b>			
Buildings	471,821	40,037	431,784
Furniture and equipment	1,354,493	978,615	375,878
Information and communication	1,058,290	953,321	104,969
Motor vehicles	139,661	112,278	27,383
Textbooks	231,003	208,361	22,642
Teen parent unit	141,725	113,978	27,747
Leased assets	300,115	264,446	35,669
Library resources	94,510	50,945	43,565
Balance at 31 December 2019	3,791,618	2,721,981	1,069,637

The net carrying value of equipment held under a finance lease is \$35,669.

### School and Group:

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Buildings	96,626	350,000	-	-	(3,046)	443,580
Furniture and equipment	366,529	93,601	-	-	(61,461)	398,669
Information and communication	53,244	60,308	-	-	(31,061)	82,491
Motor vehicles	73,911	-	-	-	(27,932)	45,979
Textbooks	27,337	8,042	-	-	(11,135)	24,244
Teen parent unit	48,134	5,237	-	-	(21,414)	31,957
Leased assets	57,590	65,542	-	-	(45,511)	77,621
Library resources	47,068	10,109	(3,234)	-	(6,743)	47,200
Balance at 31 December 2018	770,439	592,839	(3,234)	-	(208,303)	1,151,741

### School and Group:

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2018</b>			
Buildings	471,821	28,241	443,580
Furniture and equipment	1,316,002	917,333	398,669
Information and communication	997,401	914,910	82,491
Motor vehicles	139,661	93,682	45,979
Textbooks	221,270	197,026	24,244
Teen parent unit	133,967	102,010	31,957
Leased assets	396,388	318,767	77,621
Library resources	100,238	53,038	47,200
Balance at 31 December 2018	3,776,748	2,625,007	1,151,741



	2019	School 2019 Budget (Unaudited)	2018	2019	Group 2019 Budget (Unaudited)	2018
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>13. Accounts Payable</b>						
Operating creditors	31,712	25,413	25,413	31,712	25,413	25,413
Banking staffing overuse	91,768	-	-	91,768	-	-
Employee entitlements - salaries	295,216	279,942	279,942	295,216	279,942	279,942
Employee entitlements - leave accrual	62,955	77,750	77,750	62,955	77,750	77,750
	<u>481,651</u>	<u>383,105</u>	<u>383,105</u>	<u>481,651</u>	<u>383,105</u>	<u>383,105</u>
Payables for exchange transactions	481,651	383,105	383,105	481,651	383,105	383,105
	<u>481,651</u>	<u>383,105</u>	<u>383,105</u>	<u>481,651</u>	<u>383,105</u>	<u>383,105</u>

The carrying value of payables approximates their fair value.

	2019	School 2019 Budget (Unaudited)	2018	2019	Group 2019 Budget (Unaudited)	2018
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>14. Revenue received in Advance</b>						
STAR funding	47,160	-	23,434	47,160	-	23,434
Student fees	7,212	-	18,155	7,212	-	18,155
Pub Charity grant	22,296	-	-	22,296	-	-
South Waikato District Council grant	5,500	-	-	5,500	-	-
Foreign student fee	5,000	-	-	5,000	-	-
League	2,506	-	-	2,506	-	-
Soccer	2,723	-	2,629	2,723	-	2,629
	<u>92,397</u>	<u>-</u>	<u>44,218</u>	<u>92,397</u>	<u>-</u>	<u>44,218</u>

#### 15. Provision for Cyclical Maintenance

Provision at the start of the year	90,457	90,457	154,800	90,457	90,457	154,800
Increase to the provision during the year	38,020	52,000	-	38,020	52,000	-
Adjustment to the provision	(121,788)	(86,137)	(64,343)	(121,788)	(86,137)	(64,343)
Provision at the end of the year	<u>6,689</u>	<u>56,320</u>	<u>90,457</u>	<u>6,689</u>	<u>56,320</u>	<u>90,457</u>
Cyclical maintenance - current	4,860	4,860	86,137	4,860	4,860	86,137
Cyclical maintenance - term	1,829	51,460	4,320	1,829	51,460	4,320
	<u>6,689</u>	<u>56,320</u>	<u>90,457</u>	<u>6,689</u>	<u>56,320</u>	<u>90,457</u>

#### 16. Finance Lease Liability

The School has entered into finance lease agreement for teacher laptops, copier/printers and a telephone system. Minimum lease payments payable:

No later than one year	18,360	21,604	38,581	18,360	21,604	38,581
Later than one year and no later than five years	19,043	18,411	40,015	19,043	18,411	40,015
	<u>37,403</u>	<u>40,015</u>	<u>78,596</u>	<u>37,403</u>	<u>40,015</u>	<u>78,596</u>

#### 17. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects:

##### School and Group:

2019	Opening Balances \$	Receipts from MOE \$	Payments \$	Closing Balances \$
B Block toilet refurbishment (in progress)	187,120	35,225	193,910	28,435
New gym and classrooms (in progress)	(223,711)	180,000	346,537	(390,248)
Te Kahui Whetu alterations (in progress)	16,733	-	16,733	-
Library refurbishment (in progress)	(960)	224,974	35,231	188,783
	<u>(20,818)</u>	<u>440,199</u>	<u>592,411</u>	<u>(173,030)</u>

##### Represented by:

Funds held on behalf of the Ministry of Education	217,218
Funds due from the Ministry of Education	(390,248)
	<u>(173,030)</u>

2018	Opening Balances \$	Receipts from MOE \$	Payments \$	Closing Balances \$
B Block toilet refurbishment (in progress)	22,901	398,784	234,565	187,120
New gym and classrooms (in progress)	396,615	1,957,856	2,578,182	(223,711)
Te Kahui Whetu alterations (in progress)	-	17,333	600	16,733
Library refurbishment (in progress)	-	-	960	(960)
	<u>419,516</u>	<u>2,373,973</u>	<u>2,814,307</u>	<u>(20,818)</u>

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>18. Funds Held for Teen Parent Unit</b>			
The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expense, administration and property management expenses.			
<b>School and Group:</b>			
Funds held at beginning of year	79,382	79,382	64,341
<b>Revenue</b>			
Funds received from the Ministry of Education	110,417	110,880	109,062
Other revenue	92	-	-
	<u>110,509</u>	<u>110,880</u>	<u>109,062</u>
Total funds available	189,891	190,262	173,403
<b>Expenses</b>			
Employee benefits - salaries	58,608	50,000	43,856
Administration	7,912	-	8,294
Curriculum resources	34,870	32,000	34,523
Asset purchases	7,758	-	5,237
Property management	1,918	28,000	2,111
Other expenses	-	-	-
	<u>111,066</u>	<u>110,000</u>	<u>94,021</u>
Funds held at year end	<u>78,825</u>	<u>80,262</u>	<u>79,382</u>

#### 19. Gateway

Tokoroa High School is the lead school funded by the Tertiary Education Commission to provide work experiences and career pathway options for students.

#### School and Group:

Funds held at beginning of year	167,653	-	142,402
<b>Revenue</b>			
T E C Grant	191,637	-	202,725
Other income	-	-	5,681
Interest	803	-	134
Total funds available	<u>360,093</u>	<u>-</u>	<u>350,942</u>
<b>Expenditure</b>			
Salaries	67,147	-	41,826
Vehicle Expenses	2,824	-	1,423
Administration	37,636	-	1,122
Accommodation	2,407	-	2,990
Learning & assessment	184,767	-	135,928
Other Expenses	33,644	-	-
Depreciation	-	-	-
	<u>328,425</u>	<u>-</u>	<u>183,289</u>
Funds held at year end	<u>31,668</u>	<u>-</u>	<u>167,653</u>

#### 20. Related Party Transactions

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

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

## 21. Remuneration

### Key management personnel compensation

Key management personnel of the School includes all Trustees of the Board, Principal, Deputy Principals and Heads of Department.

	2019 Actual \$	2018 Actual \$
<b>Board Members</b>		
Remuneration	3,570	5,409
Full time equivalent members	0.08	0.09
<b>Leadership Team</b>		
Remuneration	495,405	489,427
Full time equivalent members	4.00	4.40
Total key management personnel remuneration	498,975	494,836
Total full time equivalent personnel	4.08	4.49

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and other short term employee benefits:		
Salary and other payments	160 - 170	150 - 160
Benefits and other emoluments	0 - 10	Nil
Termination benefits	Nil	Nil

### Other Employees

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

Remuneration \$000	2019 FTE	2018 FTE
100 - 110	3	3
110 - 120	2	0

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

## 22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total value	Nil	Nil
Number of people	Nil	Nil

## 23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018 - nil).

### Holidays Act Compliance - Schools Payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into the following contract agreements for capital works.:

(i) A \$4,235,791 contract with Construct Ltd as agent of the Ministry of Education for the construction of a new gymnasium and classrooms which is expected to be completed in 2020. This project is fully funded by the Ministry and \$4,064,594 has been received so far. Total spent on the project to date is \$4,454,842.

(ii) A \$443,093 contract with Construct Ltd as agent of the Ministry of Education for Block A Music Area alteration and refurbishment, Block B Toilet alterations and Block C Classroom refurbishment which is expected to be completed in 2020. This project is fully funded by the Ministry and \$462,430 has been received to date of which \$433,995 has been spent on the project.

(iii) A \$499,300 contract with SJ McCarthy Construction Ltd as agent of the Ministry of Education for Block L Alterations and Cladding which is expected to be completed in 2020. This project is fully funded by the Ministry and \$224,974 has been received to date of which \$36,191 has been spent on the project.

## 24. Commitments (cont'd)

### (a) Capital Commitments(cont'd)

Capital commitments at 31 December 2018:

- (i) New gymnasium and classrooms - \$3,884,594 received of which \$4,108,305 had been spent.
- (ii) B Block toilet refurbishment - \$427,205 received of which \$240,085 had been spent
- (iii) Te Kahui Whetu alterations - \$17,333 received of which \$600 had been spent

### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating commitments.  
(Operating commitments at 31 December 2018 - nil).

## 25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that revenue exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2019	School	2018	2019	Group	2018
	Actual	2019	Actual	Actual	2019	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>						
Cash and cash equivalents	209,956	414,025	507,918	242,196	438,113	532,006
Receivables	293,239	300,095	300,095	293,239	300,095	300,095
Investments - term deposits (current portion)	100,000	257,069	257,069	133,000	257,069	290,069
Investments - term deposits (non-current portion)	-	-	-	188,323	219,055	186,055
Total financial assets measured at amortised cost	603,195	971,189	1,065,082	856,758	1,214,332	1,308,225
<b>Financial liabilities measured at amortised cost</b>						
Payables	481,651	383,105	383,105	481,651	383,105	383,105
Finance leases	37,403	40,015	78,596	37,403	40,015	78,596
Total financial liabilities measured at amortised cost	519,054	423,120	461,701	519,054	423,120	461,701

## 27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter school holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

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

## 28. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the group		Value of Investment \$'000	
			2019	2018	2019	2018
Tokoroa High School Trust	Raising Funds	Tokoroa, New Zealand	100%	100%	-	-

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the Institute predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity.

### **29. Failure to comply with section 87 of the Education Act 1989**

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

### **30. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in the opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Receivables: This policy has been updated to reflect that impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments : This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS 9 there were no material adjustments to the financial statements.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TOKORO A HIGH SCHOOL'S GROUP FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Tokoroa High School ('the Parent') and its controlled entity (collectively referred to as 'the Group'). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the Parent and Group on his behalf.

**Opinion**

We have audited the financial statements of the Parent and Group on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Parent and Group:

- present fairly, in all material respects:
  - their financial position as at 31 December 2019; and
  - their financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards.

Our audit was completed on 29 October 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

**Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**Basis for our opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.  
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## **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the Parent and Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the Parent and Group for assessing the Parent and Group's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the Parent and Group, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report and Kiwisport Note, but does not include the financial statements, and our auditor's report thereon.

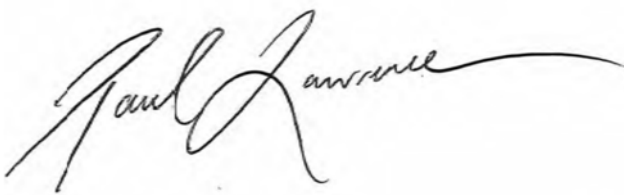
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Parent or its controlled entity.



Paul Lawrence  
Crowe New Zealand Audit Partnership On behalf of the Auditor-General  
Hamilton, New Zealand



**Tokoroa High School**

## **Kiwisport Note**

for the year ended 31 December 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$12,976 excluding GST (2018 - \$12,973). This funding was spent on Sports Co-ordinator wages

# TOKOROA HIGH SCHOOL



## *ANALYSIS OF VARIANCE* *2019*

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# **TOKOROA HIGH SCHOOL - ANALYSIS OF VARIANCE 2019**

## **2019 CHARTER GOALS**

### **SECTION 1 - NCEA ACHIEVEMENT PLAN**

Strategic Goal: 14 Plus credits per subject per student

2019 NCEA Targets:

- 85% of year 11 students will achieve NCEA level 1
- 8 of 15 current (2019) year 12 students who did not achieve level 1 in 2018 will do so in 2019
- 85% of year 12 students will achieve NCEA level 2
- 5 of 8 current (2019) year 13 students who did not achieve level 2 in 2018 will do so in 2019
- 85% of year 13 students will achieve NCEA level 3
- 40% of year 13 students will achieve University Entrance
- 9% of students with achieve NCEA with merit endorsement
- 6% of students with achieve NCEA with excellence endorsement

### **SECTION 2 – ATTENDANCE PLAN**

Strategic Goal: 90% attendance across the whole school

2019 Attendance Target:

- 90% attendance rate

### **SECTION 3 – LITERACY AND NUMERACY PLAN**

Strategic Goal: To improve literacy and numeracy across the whole school

2019 Junior Diploma Targets:

- 75% of year 9 and year 10 students gain the diploma at achieved level
- 15% of year 9 and year 10 students gain the diploma at merit level
- 5% of year 9 and year 10 students gain the diploma at excellence level

2019 Level 1 Literacy and Level 1 Numeracy Targets:

- 91% of year 11 students achieve the required NCEA Literacy credits
- 7 of 11 current year 12 students, who did not attain Literacy level 1 in 2018 will do so in 2019
- 94% of year 11 students achieve the required NCEA Numeracy credits
- 1 of 4 current year 12 students, who did not attain Numeracy level 1 in 2018 will do so in 2019

2019 University Entrance Literacy Targets:

- 30% of year 12 students attain the required credits for UE literacy
- 50% of year 13 students attain the required credits for UE literacy

## SECTION 1 – NCEA ACHIEVEMENT PLAN

### NCEA Results and Comparisons with previous years

**Table 1: Provisional NCEA (Enrolment based) results 2018-2019)**

	Level 1	Level 2	Level 3	U.E.
2018	71.1	67.9	62.3	28.3
2019	80.0	78.2	81.5	30.9

2018 Provisional NCEA figures from NZQA, dated 1 February 2019.

2019 Provisional NCEA figures from NZQA, dated 2 February 2020.

### Provisional NZQA data for Enrolment Based Results for NCEA

This is only the second year that the ‘enrolment based’ system for reporting of NCEA results has been used by NZQA. Table 1 (above) shows the provisional data received from NZQA at comparable stages over the past two years. It is heartening to see rises across all three NCEA levels as well University Entrance.

**Table 2: Comparison of confirmed final NCEA (Enrolment based) results 2014 - 2018**

	Level 1	Level 2	Level 3	U.E.
2014	76.8	88.2	51.6	12.5
2015	79.3	83.8	63.6	21.6
2016	85.8	87.9	64.1	21.7
2017	70.0	80.0	71.3	33.0
2018	75.2	72.9	64.4	28.7

Table 2 shows the comparisons of confirmed NZQA Enrolment Based data results for NCEA from 2014 to 2018.

### Summary of the 2019 NCEA Charter Goals

This summary is based on the provisional NCEA results from NZQA, dated 15 January 2020 and 2 February 2020. In NCEA level 1, level 2 and level 3, school results are ahead of decile 1 to 3 schools. This is a consistent pattern that has been observed over several years. However, our school scores at university entrance level tend to lag behind these same decile 1 to 3 schools. Gender differences are also quite marked in the school and appear to follow the national trend of male underachievement. NCEA scores for Male students at Tokoroa High School are below those for Female students in every category. The need to instigate some sort of focus group tasked with raising Male achievement is required as of urgency.

NCEA data are not conclusive in determining ethnicity differences as the data shows fluctuating differences between each ethnic group from one year to the next. Although the Pacific Peoples rate of achievement in university entrance has leapt forward in the past two years with figures of 35% and 40% respectively.

*Please refer to Appendices 1, 2, 3, 4 and 7 for a breakdown of data related to overall NCEA, gender and ethnicity.*

**2019 NCEA Level 1 Targets:**

- *Target 1: 85% of year 11 students will achieve NCEA level 1 in 2019.* The provisional NZQA figure (dated 2 February 2020) was 80%, which was 5% below our target. However, the 2019 provisional figure was above the provisional figure (71.1%) and also the confirmed figure (75.2%) of 2018.

- *Target 2: Eight of fifteen current (2019) year 12 students, who did not achieve NCEA level 1 in 2018, will do so in 2019.*

This target was surpassed, with nine students gaining NCEA level 1.

**2019 NCEA Level 2 Targets:**

- *Target 1: 85% of year 12 students will achieve NCEA level 2 in 2019.* The provisional NZQA figure (dated 2 February 2020) was 78.2%. As seen in the level 1 results, the provisional 2019 NCEA level 2 figure was above the provisional figure (67.9%) and the confirmed figure (72.9%) of 2018.

- *Target 2 (NCEA 2): Five of eight current (2019) year 13 students who did not achieve NCEA level 2 in 2018 will do so in 2019.*

We attained this target with six students gaining level two. Of the two students who did not achieve NCEA level 2, one student left school on the 8<sup>th</sup> March 2019 and the other left on 20<sup>th</sup> June 2019.

**2019 NCEA Level 3 Targets:**

- *Target: 85% of year 13 students will achieve NCEA level 3 in 2019.* NZQA provisional data (dated 2 February 2020), show that 81.5% of year 13 students gained level 3. However, as previously seen in the NCEA level 1 and NCEA level 2 results, this figure has exceeded both the provisional (62.3%) and the confirmed (64.4%) NCEA level 3 rates attained in 2018.

**2019 NCEA University Entrance Target:**

- *Target: 40% of year 13 students will achieve University Entrance.* NZQA provisional data (dated 2 February 2020), show a figure of 30.9% (see Table 1). Although the 40% target wasn't reached, improvement has been noted in that the university entrance figure is ahead of the 2018 provisional (28.3%) and confirmed (28.7%) totals.

**2019 NCEA Endorsement Targets:**

- *Target 1: 9% of students will achieve NCEA with merit endorsement*  
NZQA provisional data (dated 2 February 2020), show that the 9% target for merit endorsements was reached at level 1 (11%) and level 3 (9.1%), but not at level 2 (7.0%).

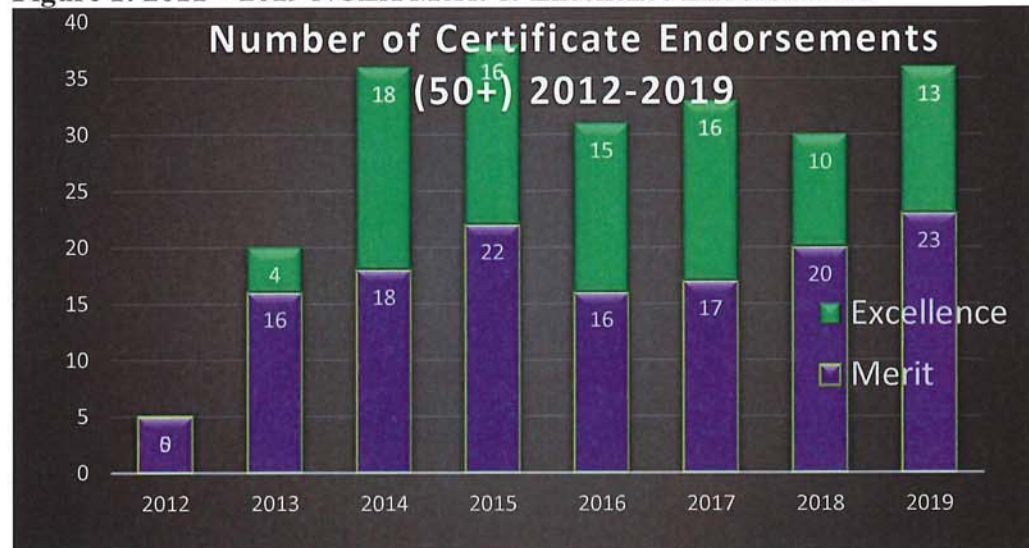
- *Target 2: 6% of students will achieve NCEA with excellence endorsement*  
Attaining the endorsement with excellence was seen at level 2 (7%), at level 3 (7.6%), but not at level 1 (1%). The low NCEA level 1 rate (1%) is particularly disturbing. However, on a positive note, the recent academic review meetings conducted between the school curriculum leaders and the school senior leadership have proposed a concerted focus upon improving these scores in 2020.

**Table 3: 2011 – 2019 NCEA Merit & Excellence Endorsements**

	Merit level endorsements	Excellence level endorsements
2011	2	0
2012	5	0
2013	16	4
2014	19	18
2015	22	16
2016	16	15
2017	17	16
2018	21	10
2019	23	13

TARGETS: 9% achieving NCEA with merit endorsement.  
6% achieving NCEA with excellence endorsement.

**Figure 1: 2011 – 2019 NCEA Merit & Excellence Endorsements**



**Table 4: NCEA Merit Endorsements - 2011 – 2019**

	Level One	Level Two	Level Three	Total
2011	1		1	2
2012		3	2	5
2013	9	5	2	16
2014	15	4		19
2015	13	4	5	22
2016	8	4	4	16
2017	10	3	4	17
2018	10	9	2	21
2019	11	6	6	23

**Table 5: NCEA Excellence Endorsements - 2011 – 2019**

	Level One	Level Two	Level Three	Total
2011				0
2012				0
2013	3	1		4
2014	11	5	2	18
2015	6	5	5	16
2016	6	6	3	15
2017	5	4	7	16
2018	6	1	3	10
2019	1	6	6	13

As shown in Tables 4 and 5, the number of students gaining Merit and Excellence endorsements steadily grew from 2011 till 2014 and 2015. Although there has been a decline in the endorsements attained since then, the Merit total (23) for 2019 is the highest for the previous decade.

**Table 6: NCEA Course Endorsements - 2011 – 2019**

	Level One	Level Two	Level Three	Total
2011	6	4	4	14
2012	10	5	4	19
2013	48	18	1	67
2014	68	31	7	106
2015	55	19	18	92
2016	50	17	16	83
2017	49	25	23	97
2018	49	27	10	86
2019	23	19	18	60

Course endorsement follow a similar pattern to the data shown in tables 12 and 13. There was a peak in 2014, apart from level 3, followed by a drop since then.



## **PA HARAKEKE, TEEN PARENT UNIT End-of-year 2019 Report.**

*Report written by Deputy Principal, Mrs Darnel Manu:*

We have continued to hold various courses in the unit and outside providers have come in and given presentations to our students. This has enabled the students to achieve many credits and learning opportunities. Our end of year prizegiving was a positive experience where the students felt rewarded for their efforts.

After the ERO visit in 2017 we had a clear goal of moving the unit forward academically and set in place a foundation course and other learning pathways to make this happen. This year we can see the fruits of our labours with students starting to achieve more than NCEA Level Three. They are now achieving University Domains and University Entrance. This is having a huge impact upon the ambitions of our students and their families. Our unit staff are to be congratulated for their efforts and flexibility in the first instance.

We are very pleased with our feedback from the ERO Longitudinal Report following their review. The report states, "Pa Harakeke Teen Parent Unit has significantly improved its overall effectiveness in promoting positive outcomes for students." The unit is now considered to be "mostly effective" in its operation level. Special mention was made of the university entrance focus and the use of Ministry funding only for the targeted unit students. Some useful advice was offered for increased improvement including increasing student leadership of their learning and the direction of that learning, increasing teacher inquiry and building a culturally responsive curriculum.

### **How has the school/board supported the unit?**

We are grateful for the support of our mainstream teachers who have been working with our Year 13 students. There has been particular success with the PE domain and to a lesser extent Health and History. Our students have enjoyed attending these mainstream classes and the proof is in their results. In addition, the social interaction with their peers has improved the self-esteem of the students and the image of the unit as a whole.

### **What typical issues have arisen over the reporting period?**

There continues to be an increase in stress related issues for our students. Again, these include relationship break ups, change in family dynamics and other pressures. These restraints along with parent and child illnesses have impacted upon attendance.

**2019 Final Individual Data Report for the Teen Parent Unit**

**Table 7: Teen Parent Unit Record of Achievement for 2019**

<b>Student</b>	<b>Date Arrived</b>	<b>Summary on Arrival</b>	<b>Summary of achievement in 2019</b>	<b>Overall Summary of Achievement since arriving in the TPU</b>
1	31/7/19	No credits	<ul style="list-style-type: none"> <li>• 25 L3 Credits</li> <li>• 4 Literacy Credits</li> </ul>	<ul style="list-style-type: none"> <li>• 25 L3 Credits</li> <li>• 4 Literacy Credits</li> </ul>
2	3/8/2016	33 Credits	<ul style="list-style-type: none"> <li>• 40 L3 Credits</li> <li>• UE Domain in PE</li> <li>• 10 UE History Credits</li> <li>• NCEA L3 Achieved</li> <li>• Full Driver's Licence</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> <li>• NCEA 2</li> <li>• NCEA 3</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> <li>• 1 UE Domain</li> <li>• Full Driver's Licence</li> </ul>
3	20/6/2017 – 30/5/2019	17 Credits	<ul style="list-style-type: none"> <li>• 4 L3 PE Credits</li> <li>• 6 L2 Eng Credits</li> <li>• Achieved UE Literacy</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> <li>• NCEA 2</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> </ul>
4	3/5/2017	0 Credits	<ul style="list-style-type: none"> <li>• UE PE Domain</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> <li>• NCEA 2</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> <li>• UE Domain in PE</li> </ul>
5	20/02/2015	0 Credits	<ul style="list-style-type: none"> <li>• 15 Unit Standards</li> <li>• NCEA 1 Achieved</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> </ul>
6	1/07/2018	61 Credits	<ul style="list-style-type: none"> <li>• 5 L3 PE Credits</li> <li>• 5 L3 History Credits</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> <li>• 57 Credits at L2</li> <li>• 37 Credits at L3</li> </ul>

7	1/2/2017	0 Credits	<ul style="list-style-type: none"> <li>• 21 L3 Credits</li> <li>• Learner's Licence</li> <li>• NCEA L3 Achieved</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA 1</li> <li>• NCEA 2</li> <li>• NCEA 3</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> </ul>
8	1/7/17	0 Credits	<ul style="list-style-type: none"> <li>• 4 L3 PE Credits</li> <li>• 4 Unit Standards</li> <li>• Full Driver's Licence</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA L1</li> <li>• NCEA L2</li> <li>• 63 Credits towards NCEA 3</li> <li>• UE Literacy</li> <li>• UE Numeracy</li> </ul>
9	27/02/2019	NCEA L1 NCEA L2	<ul style="list-style-type: none"> <li>• NCEA L3</li> <li>• UE Domain in PE</li> <li>• UE Domain in Health</li> <li>• UE Domain in History</li> <li>• University Entrance</li> </ul>	<ul style="list-style-type: none"> <li>• NCEA L3</li> <li>• University Entrance</li> </ul>
10	2/2/2018 - 13/3/2019 Left during this time then returned	69 L1 Credits	Unable to stay in the unit because of baby challenges. No credits achieved.	<ul style="list-style-type: none"> <li>• NCEA L1</li> </ul>
11	3/3/2019 – 15/5/2019		As above.	No academic Achievement
12	1/10/2017 - Left a few times during this period then re-enrolled.	59 Credits mostly at L1	<ul style="list-style-type: none"> <li>• 37 Credits at various levels</li> </ul>	<ul style="list-style-type: none"> <li>• 119 Credits at various levels</li> <li>• UE Numeracy</li> </ul>

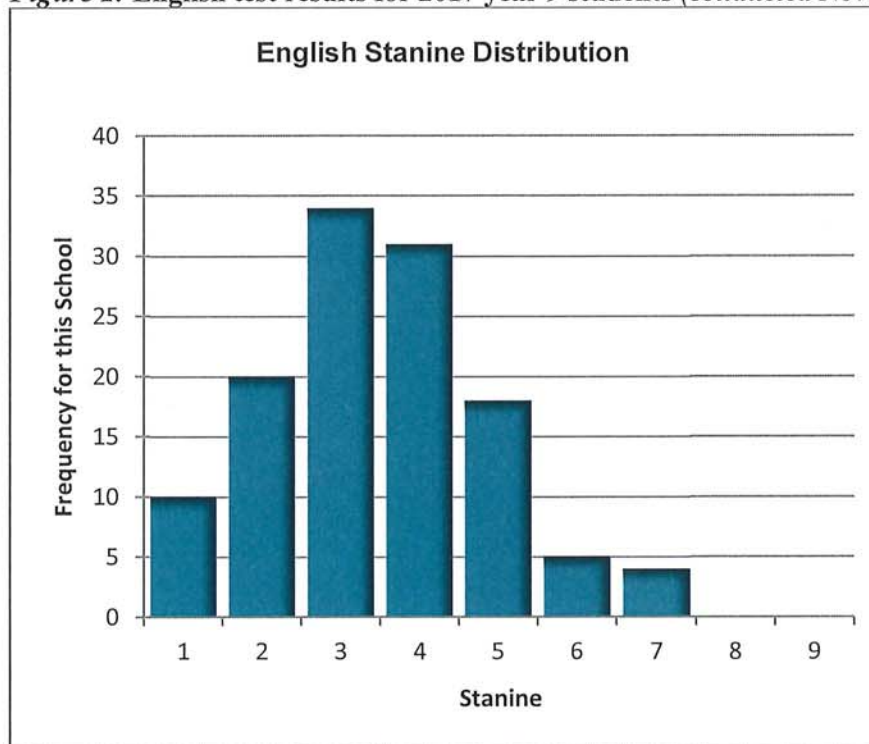
**Accelerated Progress Rate Report –**

- Year 9 Entry Test Data to NCEA achievement.
- NCEA Progress 2018 to 2019.

*This accelerated progress report was compiled in association with Deputy Principal, Mr Steve English.*

The purpose of this report was to demonstrate the accelerated progress rate of our students from year 9 to NCEA, as well as between NCEA levels.

**Figure 2: English test results for 2017 year 9 students (conducted November 2016)**



**Table 8: CEM English test results for 2017 year 9 students (conducted Nov 2016)**

Stanine level	1	2	3	4	5	6	7	8	9
Number of students	10	20	34	31	18	5	4	0	0

Figure 2 and Table 8 (shown above) reveals the results of the CEM (University of Canterbury year 9 English) entry test in November 2016. Results from this entry test show that the majority of the students were well below stanine five which is the mid-point of the test. Below average scores were also found in the e-asTTle tests for reading and mathematics conducted with this cohort of students in February 2017.

*(Note: the e-asTTle test results for this particular group of students can be viewed on the following two pages of this report).*

**Console Report for Test: 2017 02 READING L3-4**  
**Group: All Test Candidates**

**Date Tested: 10 February 2017**

**Comparison Information**

**Ethnicity: All**

**Year: 9**

**Gender: All**

**Language: All**

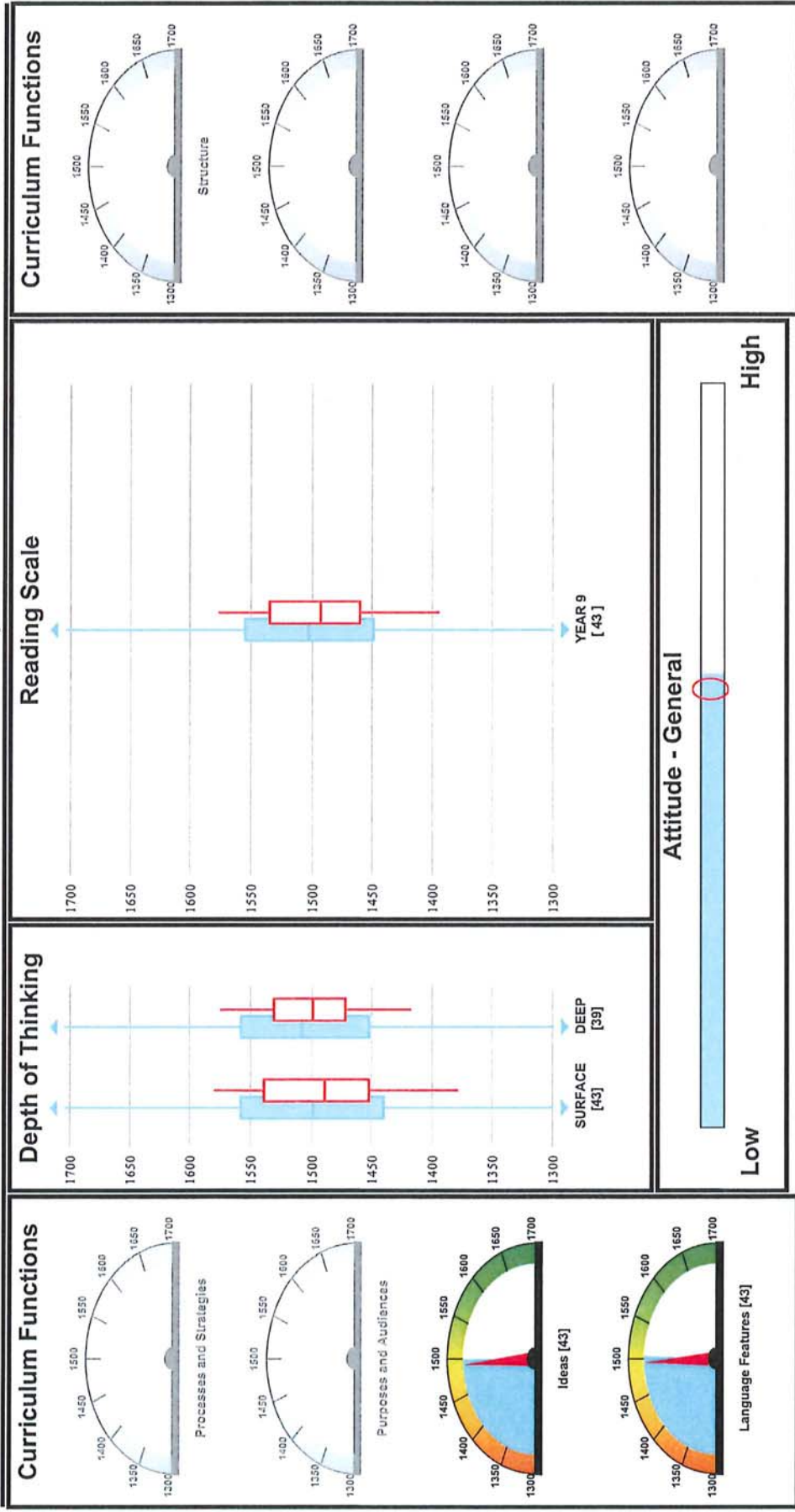
**Cluster: All Clusters**

**NZ Performance:  [ n ]**

**Location: All Schools**

**No. of Students: 43**

**Your Group Performance:  [ n ]**



**Console Report for Test: 2016 Y8 Ent Maths**  
**Group: All Test Candidates**

**Date Tested: 13 February 2017**

**Comparison Information**

**Ethnicity: All**

**Year: 9**

**Gender: All**

**Language: All**

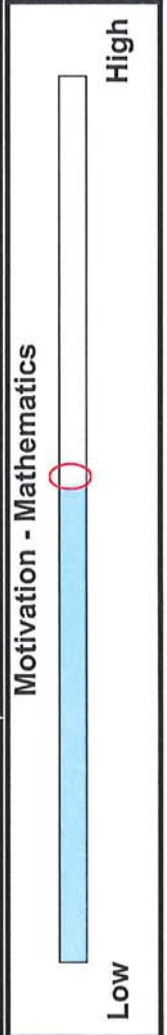
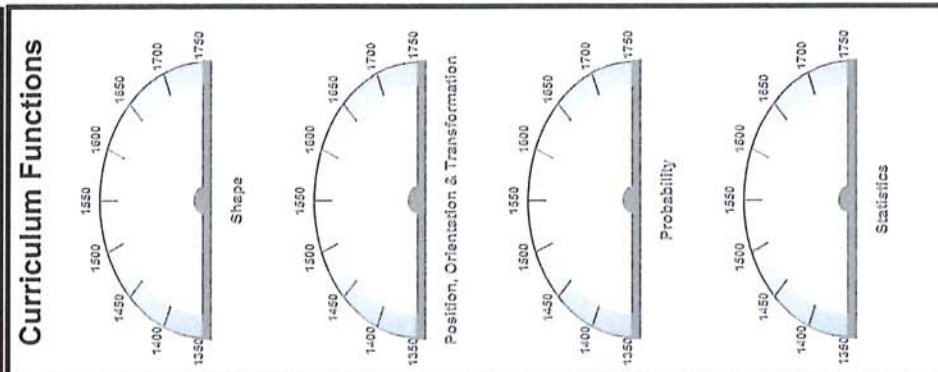
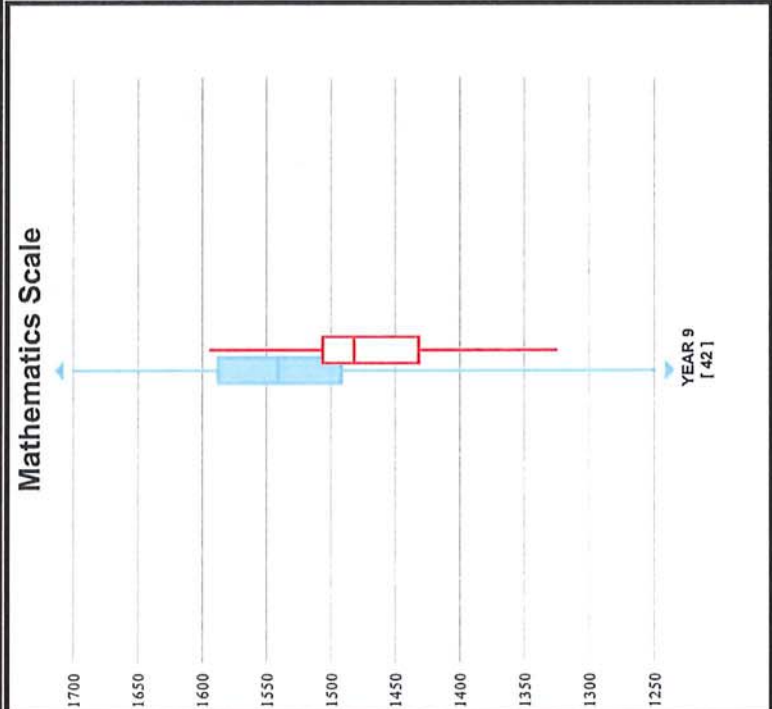
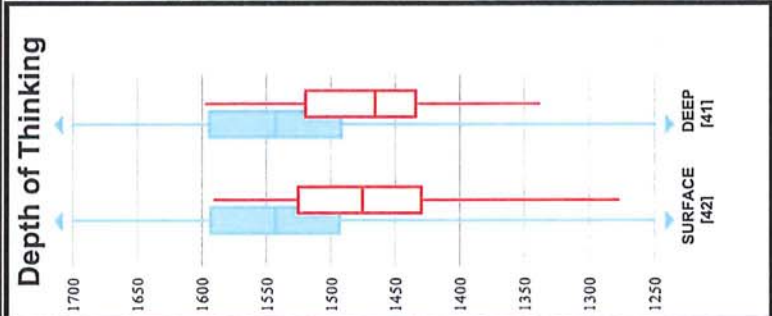
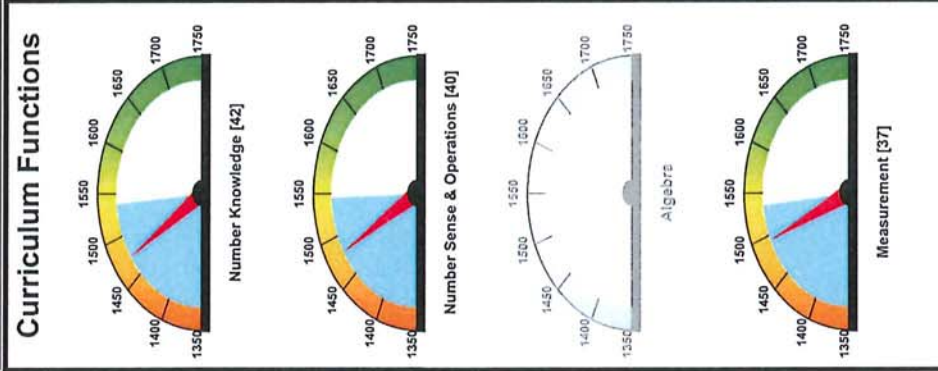
**Cluster: All Clusters**

**NZ Performance: [ ]**

**Location: All Schools**

**No. of Students: 42**

**Your Group Performance: [ ]**  
**No. of Results: [ n ]**

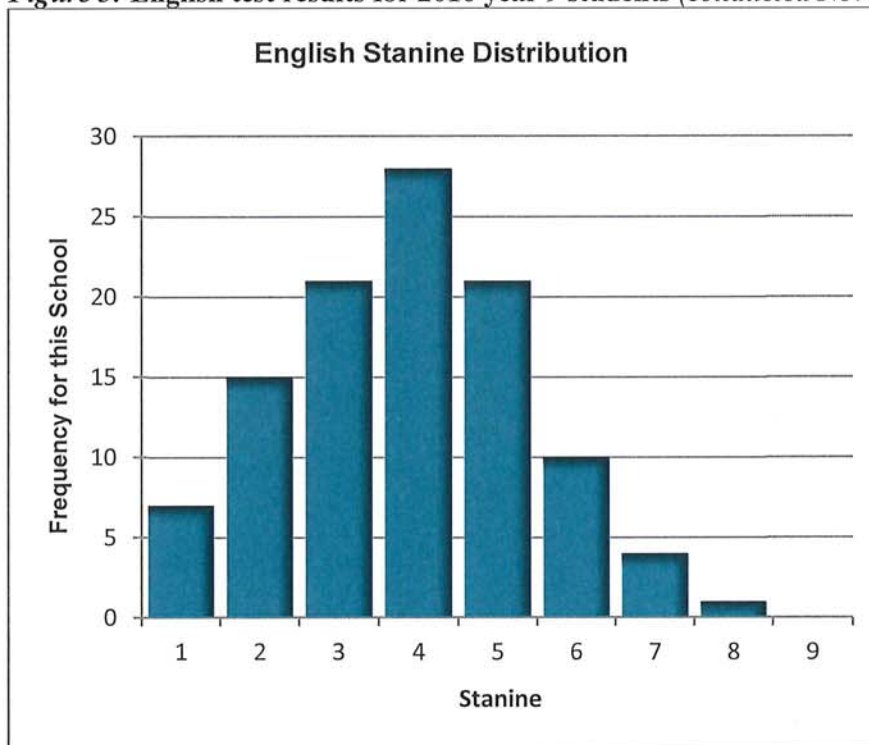


This cohort of 2017 year 9 students became the year 11 / NCEA level 1 cohort of 2019.

Yet a correlation to the 2019 NCEA level 1 results show that this cohort of students have attained a provisional pass rate of 80% (see Table 1 on page 5).

As seen in Figure 3 and Table 9 below, a similar pattern exists for the year 9 students of 2016, in the CEM tests conducted in November 2015. The vast majority of students are below stanine 5, which is the mid-point level of the test.

**Figure 3: English test results for 2016 year 9 students (conducted November 2015)**



**Table 9: CEM English test results for 2016 year 9 students (conducted Nov 2015)**

Stanine level	1	2	3	4	5	6	7	8	9
Number of students	7	15	21	28	21	10	4	1	0

Three e-asTTle tests completed in February 2016 also confirm the below average scoring of this cohort of students. (these e-asTTle test results can be viewed on the following three pages of this report).

**Console Report for Test: 2015 Y8 Ent Maths**  
**Group: All Test Candidates**

**Date Tested: 17 February 2016**

**Comparison Information**

**Ethnicity: All**  
**Year: 9, 10**  
**Gender: All**

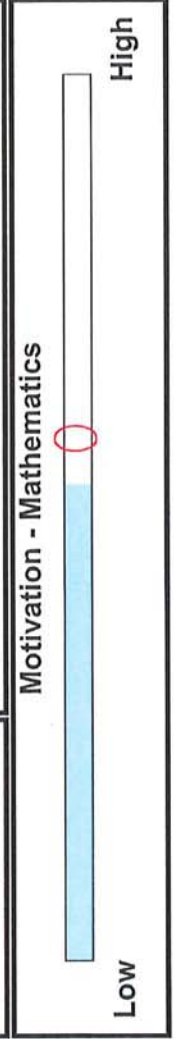
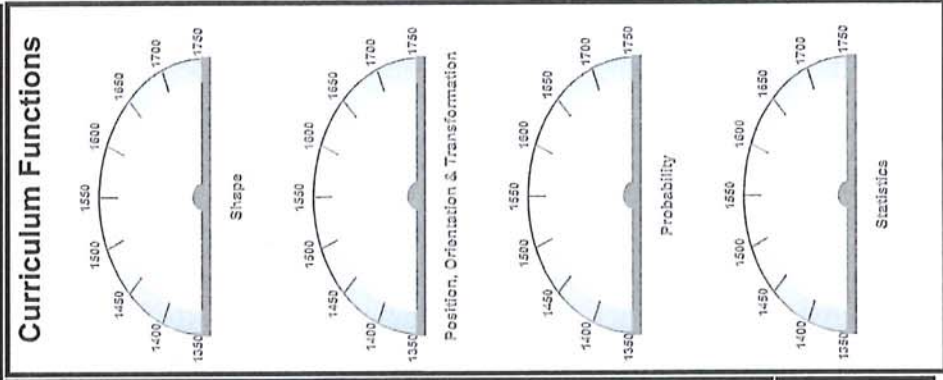
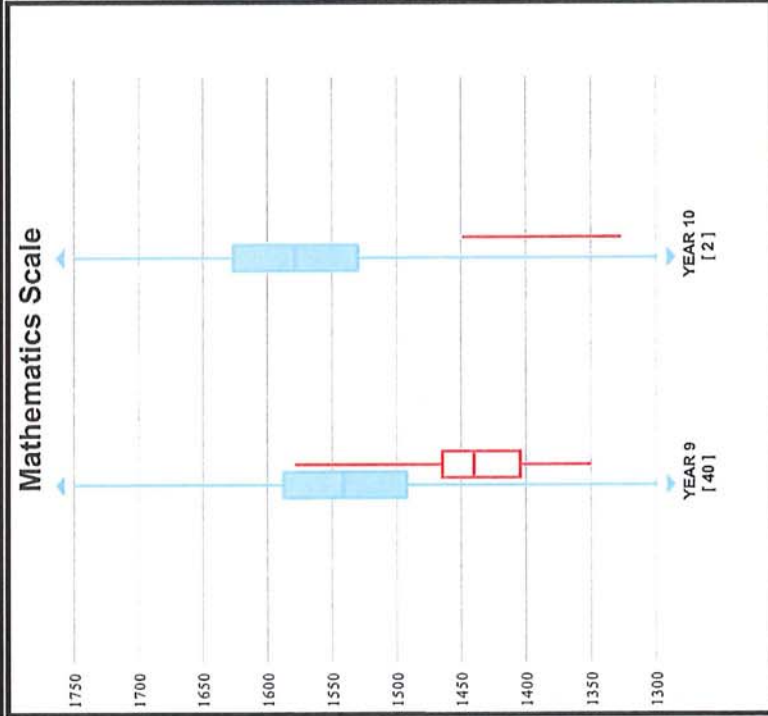
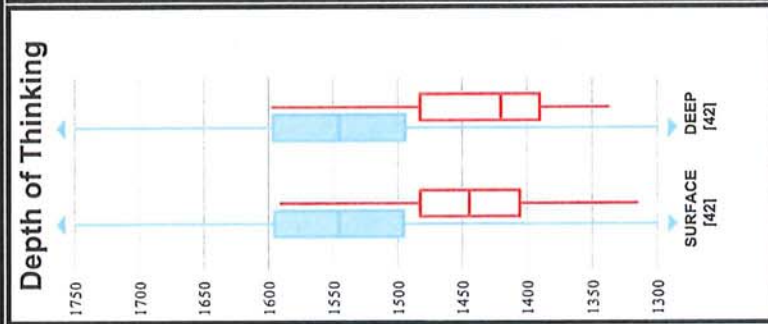
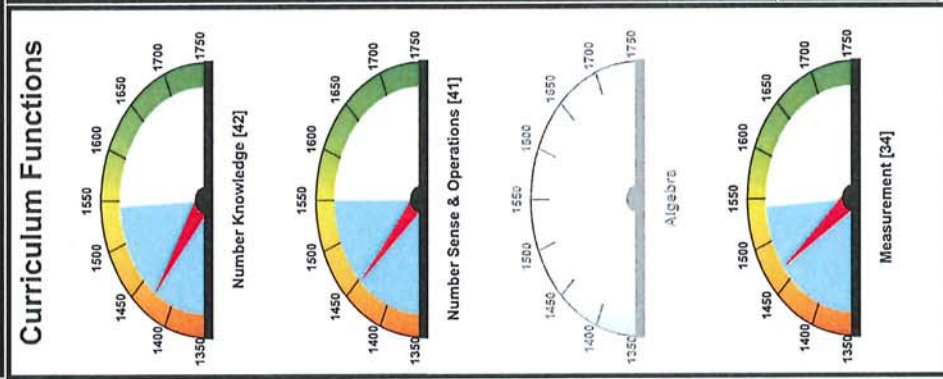
**Language: All**  
**Cluster: All Clusters**  
**NZ Performance: [ ]**

**Location: All Schools**

**No. of Students: 42**

**Your Group Performance: [ ]**

**No. of Results: [ n ]**





2019-412

### Console Report for Test: 2016-11 Y9 WRITING

Group: All Test Candidates

Date Tested: 23 February 2016

#### Comparison Information

Ethnicity: All

Year: 9

Gender: All

Language: All

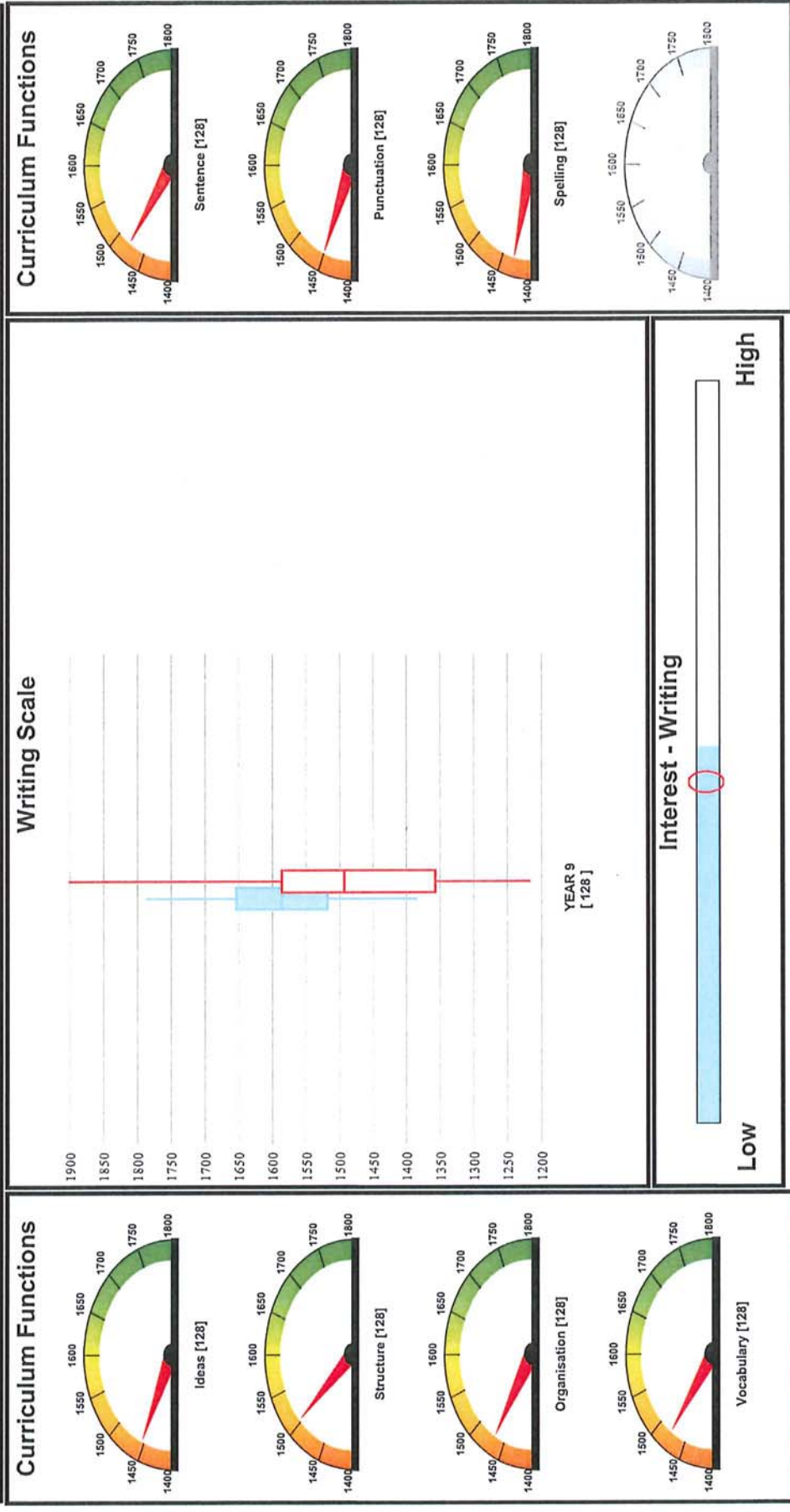
Cluster: All Clusters

NZ Performance: 

Location: All Schools

No. of Students: 128

Your Group Performance:  No. of Results: [ n ]



Note: Norms are not available for individual elements in Writing.

2019-2012

**Console Report for Test: 2016 EOY YR 9 Read**  
Group: All Test Candidates

Date Tested: 09 November 2016

**Comparison Information**

Ethnicity: All  
Year: 9, 10  
Gender: All

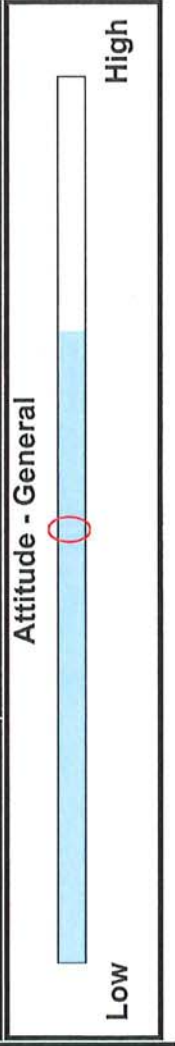
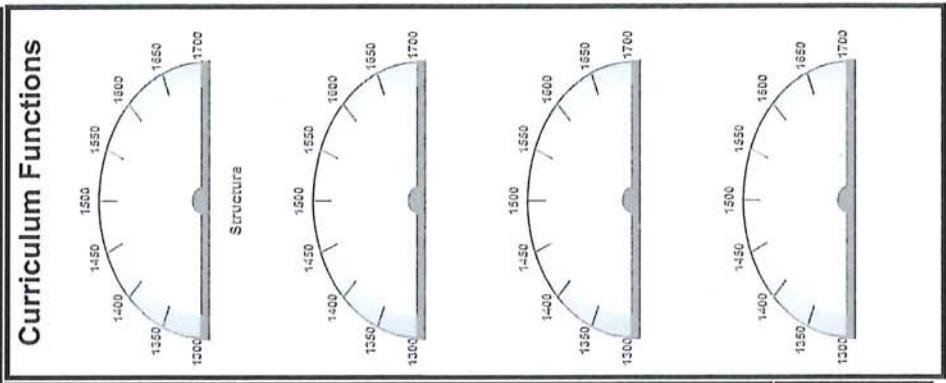
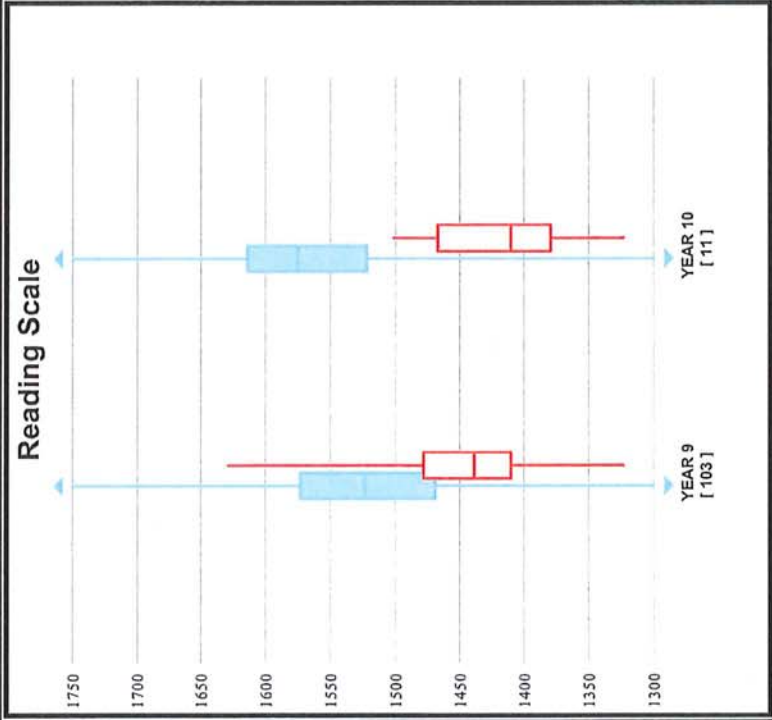
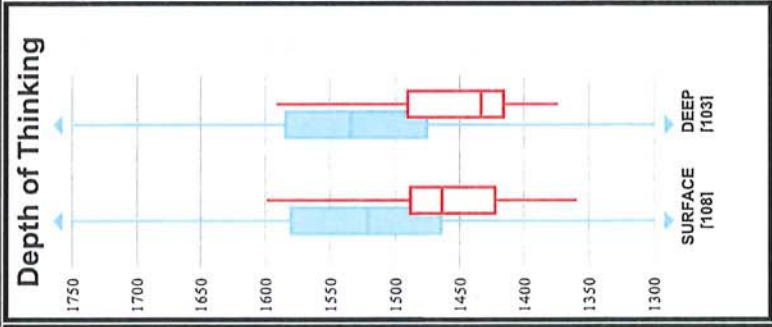
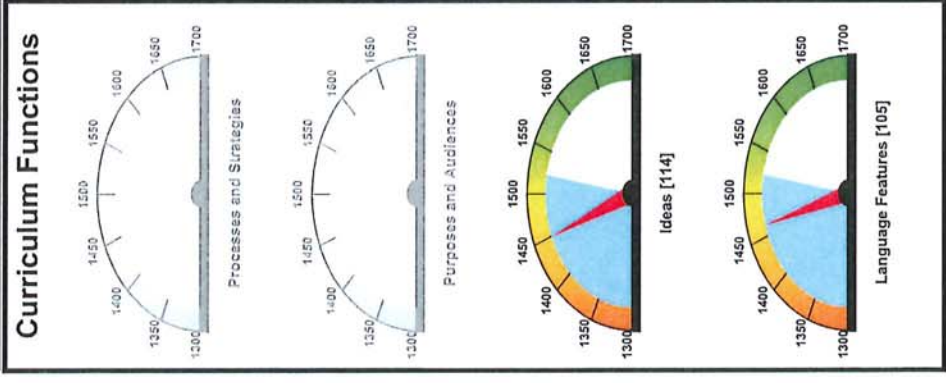
Location: All Schools

No. of Students: 113

Language: All  
Cluster: All Clusters

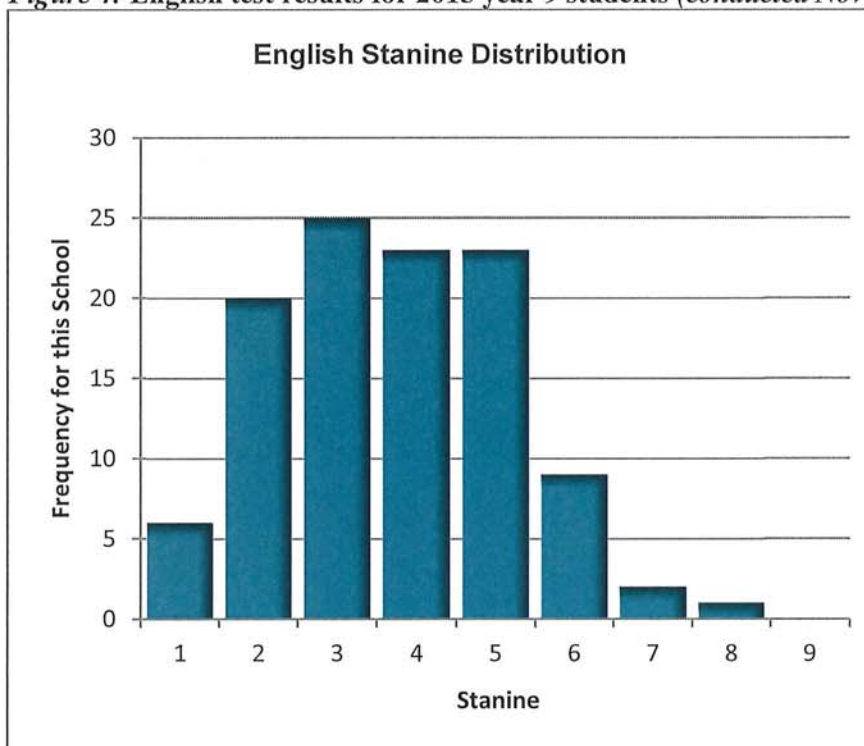
Your Group Performance:  [ n ]

NZ Performance:  [ n ]



A similar pattern of below average scores of the year 9 cohort of 2015 can be viewed in Figure 4 and Table 10 below:

**Figure 4: English test results for 2015 year 9 students (conducted November 2014)**



**Table 10: CEM English test results for 2015 year 9 students (conducted Nov 2014)**

Stanine level	1	2	3	4	5	6	7	8	9
Number of students	6	20	25	23	23	9	2	1	0

However, comparisons to the students’ rate of achievement in NCEA demonstrates a high level of accelerated progress. This occurs not only from year 9 to NCEA level 1, but also between other NCEA levels as seen in Table 11 below. Improvement in NCEA results are visible from level 1 to level 2 with the 2016 year 9 cohort and from level 1 to level 3 with the 2015 year 9 cohort.

2015 yr 9 cohort – 2017 level 1, 2018 level 2, 2019 level 3  
 2016 yr 9 cohort – 2018 level 1, 2019 level 2  
 2017 yr 9 cohort – 2019 level 1

**Table 11: NCEA Progress of the Year 9 cohorts of 2015, 2016 & 2017.**

Year 9 student cohort – entry year at Tokoroa High School	Level 1	Level 2	Level 3
2015	70.0% in 2017	72.9% in 2018	* 81.5% in 2019
2016	75.2% in 2018	* 78.2% in 2019	
2017	* 80.0% in 2019		

\* Provisional NZQA Data Results as at 2 February 2020.

## SECTION 2 – ATTENDANCE ACHIEVEMENT PLAN

*Attendance data and information provided by former Deputy Principal,  
Mr Butch Rothman.*

**Strategic Goal: 90% Attendance (Long Term Plan)**  
**2019 Attendance Target: 90%.**

Although the 81% attendance figure for 2019 fell far short of the 90% target, it was encouraging to note an improvement over the attendance figures of the previous two years.

**Table 12: Attendance figures 2009 – 2019**

	Total	Māori	NZ Euro/Other	Pasifika	yr 9	yr10	yr11	yr12	yr13
2009	83%				85%	81%	83%	87%	75%
2010	81%	80%	85%	79%	85%	80%	79%	81%	75%
2011	84%	83%	87%	84%	87%	86%	83%	81%	79%
2012	83%	82%	87%	84%	90%	82%	83%	81%	73%
2013	85%	83%	88%	86%	88%	86%	83%	82%	80%
2014	79%	77%	81%	83%	88%	86%	84%	79%	51%
2015	82%	79%	86%	83%	85%	86%	85%	77%	70%
2016	84%	82%	87%	86%	84%	83%	84%	82%	
2017	77%	74%	81%	79%	83%	79%	78%	70%	69%
2018	79%	77%	85%	81%	84%	81%	80%	78%	67%
2019	81%	79%	85%	80%	84%	82%	82%	79%	69%

**Figure 5:**

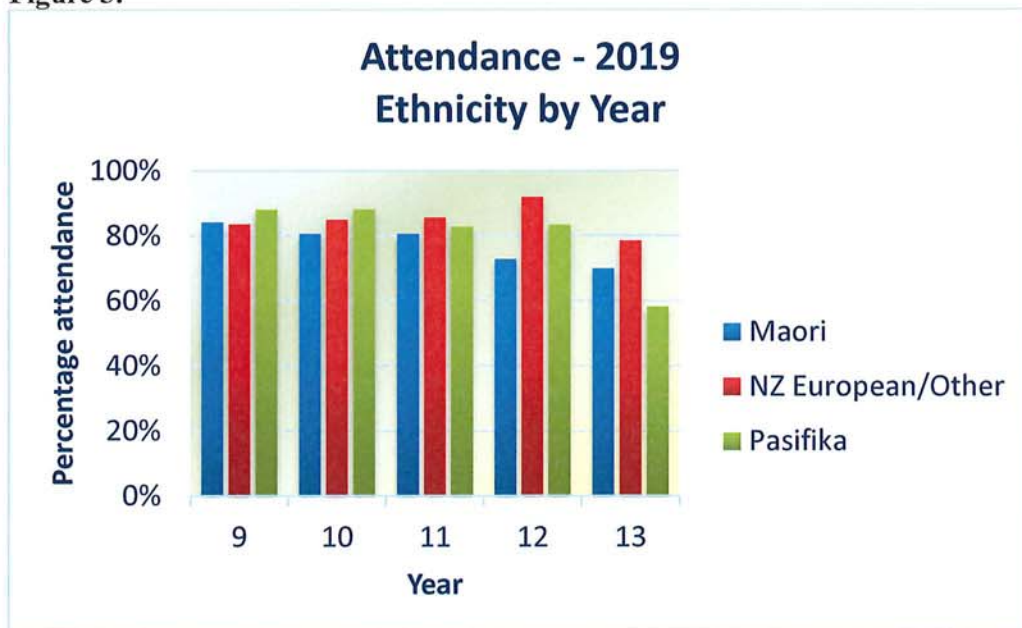


Figure 6:

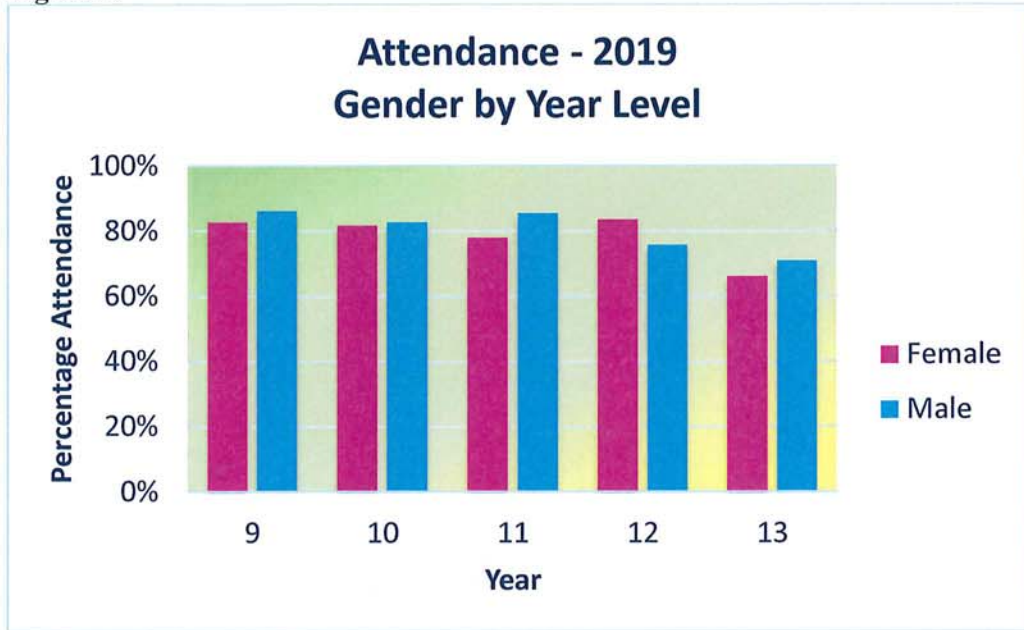


Figure 7:

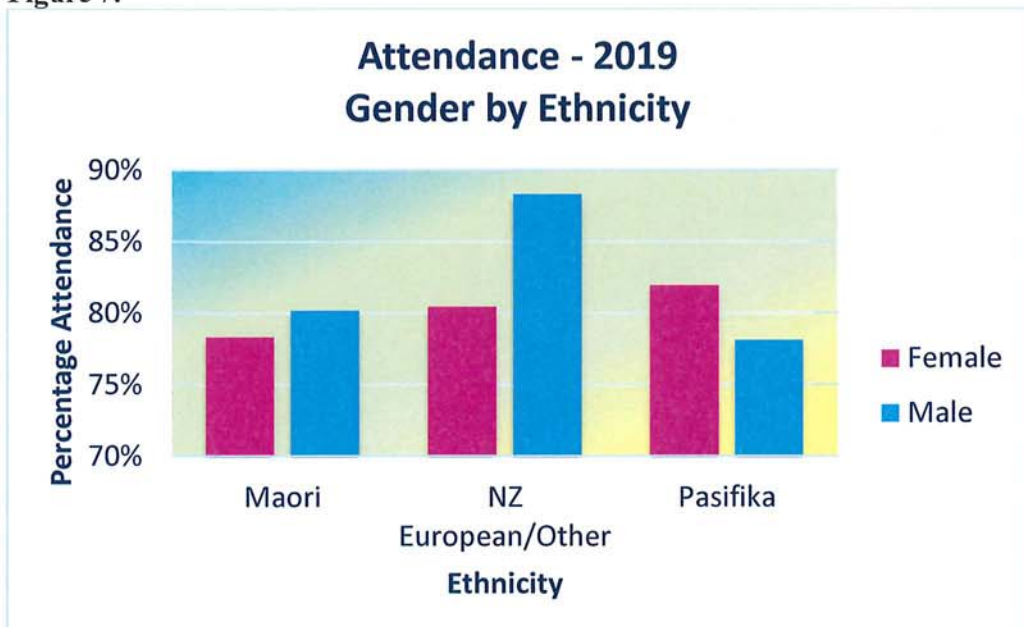


Figure 8:

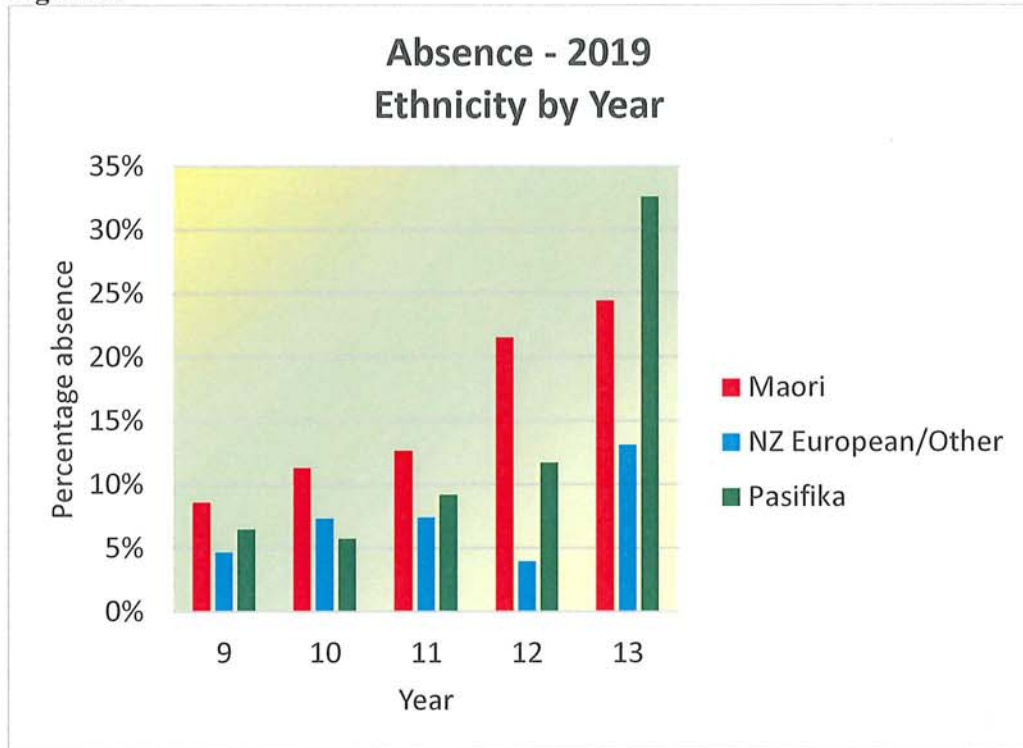


Figure 9:

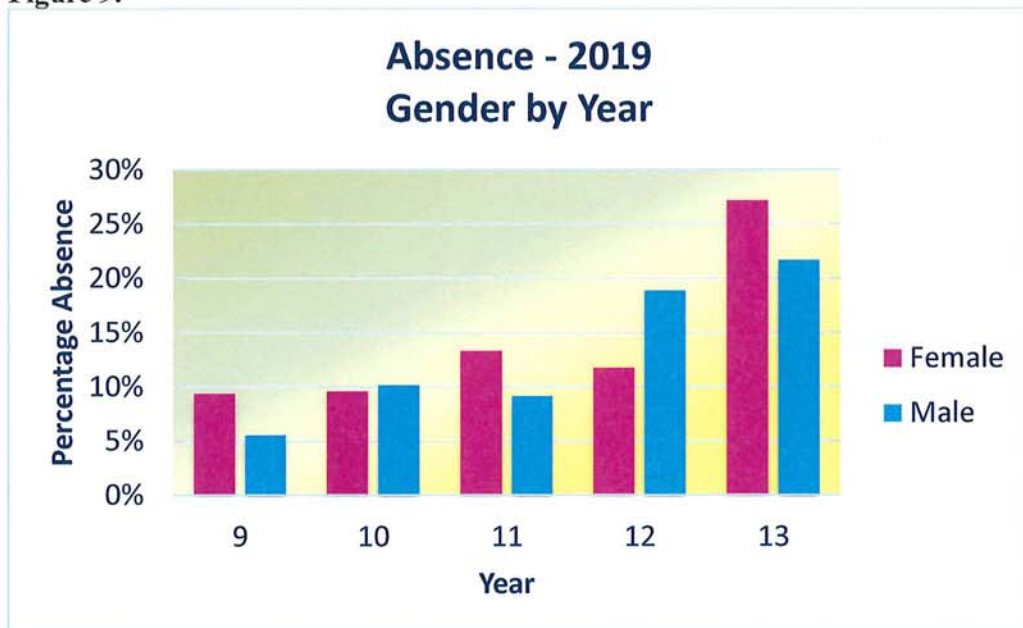
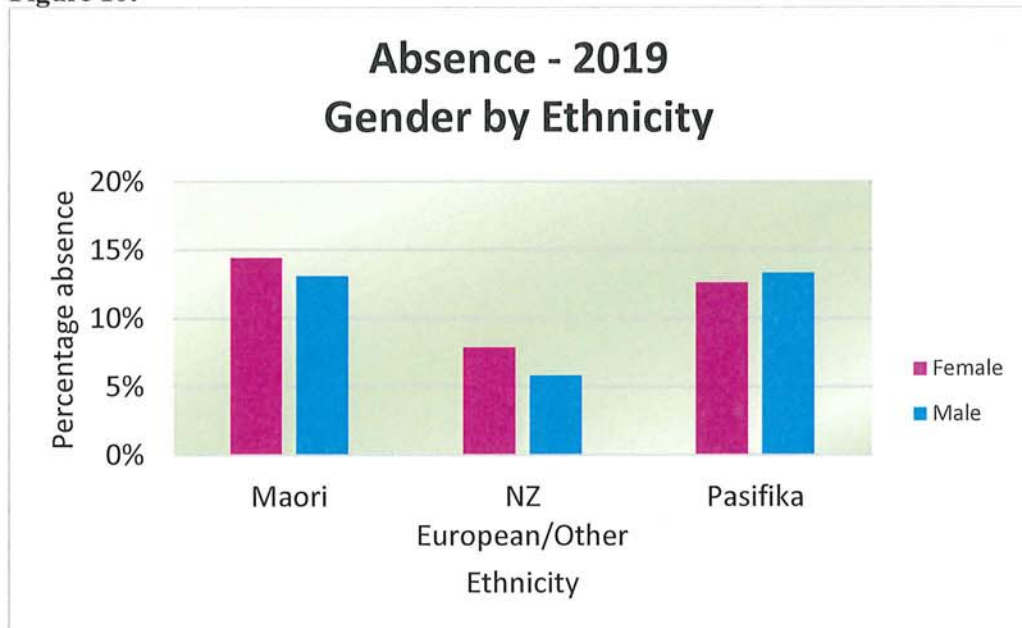


Figure 10:



***Attendance Achievement Plan Initiatives for 2020:***

- Continued school involvement with Tokoroa Attendance Group (TAG).
- Continuing improvement with our in-school monitoring and recording of attendance.
- Students and parent/caregivers are made aware of the casual link between attendance and academic success.
- Continued employment of an Attendance Officer.
- Identification of 'at risk' students and families.
- Deans meet fortnightly with DP and discuss students at risk.
- CRRP's are a part of the school and classroom practices.
- Students receive rewards for attendance.
- Preparation and completion of referrals to TAG.
- I.A.P's completed for students needing intervention.
- Whanau hui occur.
- Tutors and deans are to follow-up daily referring to the weekly information sheets from attendance officer.
- Unexplained absences checked daily and followed up by tutors.
- Tutor time to become more meaningful.
- Tutors to increase contact with whanau.
- Subject teachers to discuss concerns with tutor first and then contact home if deemed appropriate.

## Tokoroa High School Leavers Data Analysis (2020 for 2019)

*Report written by Deputy Principal, Mr Brian Reid.*

Tokoroa High School has, as its mission statement, the goal of “*best and highest qualifications for all*”. A key component of this has to be the aim to keep students in school long enough to gain the skills necessary to succeed and flourish in 21<sup>st</sup> century society. The previous Government has recognised this and one of their key initiatives heading forward is the goal of having 85% of 18 year olds that leave school gaining at least NCEA Level Two.

Our school, as a reflection of our town and indeed society, has a very transient student population which makes consistent data analysis difficult. We need to establish our base data, use the same criteria each year and put in place specific targets in terms of student retention and initiatives that will encourage more of our students to remain in school and work towards meeting the government goals.

“...This is why government has set the Better Public Services target to boost skills and employment by having 85% of 18 year-olds achieving NCEA Level 2 or an equivalent qualification in 2017.”

[www.hekiaparata.co.nz/index.php?archives/358-Students-leaving-school-with-higher-qualifications.html](http://www.hekiaparata.co.nz/index.php?archives/358-Students-leaving-school-with-higher-qualifications.html)

### 2019 Baseline Data

#### (Year Thirteen Leavers)

Leavers Total	Male	Female	Māori	Pasifika	European / Other
108	47	61	49	26	33

In 2019, Tokoroa High School had **108** Yr 13 leavers. Of these, **97** achieved Level Two NCEA or better which gives us a **90%** rate, which is above the national target set at 85% and is on par with 2018. Of those 11 students who did not achieve Level Two NCEA or better, three were from the Teen Parent Unit, five had an attendance of less than 20 days and three students were from Te Kahui Whetu (Special Needs Unit).

If those students are not included in the statistics then **100% of Year 13 leavers would have achieved Level Two NCEA or better.**

#### High Priority Learners

In terms of high priority learners, 80% of Māori leavers achieved Level 2 or above which is a decrease of 6% on 2018. (Four Māori leavers were from the teen parent unit, three were from Te Kahui Whetu and three attended less than 40 days.) If those students are not included then Māori had a 100% achievement rate at Level 2.

100% of Pasifika leavers achieved Level 2 or above, which is an increase of 3% from 2018.

97% of European/Other achieved Level 2 or above which is a 3% decrease on 2018. One student is in Te Kahui Whetu. If this was taken into account then European/Other would be 100%.



If the students who did not have a chance of completing the year are considered then Māori achieved **100%**, Pasifika achieved **100%** while European/Other achieved **100%**.

The figures clearly show that if students can complete Year 13 at Tokoroa High School they have a very high chance (90% of all students / or 100 % if Te Kahui Whetu students and extremely poor attendance or short enrolments are excluded) of leaving with at least NCEA Level Two. Therefore one of our key targets has to be to make students, parents, teachers and the community more aware of the importance of completing Year 13.

There seems to be a growing issues of students new to the school coming in with very low achievement levels from other schools. They also tend not to stay very long. The Teen Parent Unit student’s attendance is understandably erratic due to the issues they face.

**Of the 11 Year 13 Students who did not achieve Level 2 NCEA. 4 went into employment, 1 re enrolled into the teen parent unit, 1 to another school and 4 are unknown.**

**Goals –** Increase % of students completing Year Thirteen.  
 Increase the number or retention rate of students from Year Nine to Year Thirteen

**Potential Strategies**

- Interview “*at risk of leaving*” students (Deans, Careers Team)to chart a course of action
- Track NCEA achievement and identify “*at risk of leaving*” students
- Encourage the idea of completing NCEA levels over time (not within a year)
- Increase and utilise part time student options
- Increase use of external providers
- Investigate offering Level four / Alternative courses
- Increase the use of Trades Academy/Gateway courses
- New students need to have a more in-depth interview on enrolment with more follow up. More work around goal setting, career planning and ensuring they are in the right courses needs to happen. Regular family contact must also occur if these students potential is to be realised.

**Yr 13 Leavers 2019 (108)**

Employment	45	41%
Course/Polytechnic/University	46	43%
Returned to school	2	2%
Another School	3	3%
Unknown	12	11%

### (Year Twelve Leavers)

Leavers Total	Male	Female	Māori	Pasifika	European / Other
38	24	14	25	3	10

In 2019 Tokoroa High School had **38** Yr 12 leavers. Of these, **16** achieved Level Two NCEA or better which gives us a **42%** rate, which is below the national target set at 85%. However, this is an increase of 15% from 2018. Of those 38 students who did not achieve Level Two NCEA or better, 1 was in the Teen parent unit, 4 were new to Tokoroa High School and had very low credits, 12 had left by the end of term 1 and two students had attended over 70 days.

#### Yr 12 Leavers 2019 (38)

Employment	11	50%
Course/Polytechnic/University	3	14%
Returned to school	0	0%
Another School	3	14%
Unknown	5	22%

### (Year Eleven Leavers)

Leavers Total	Male	Female	Māori	Pasifika	European / Other
28	15	13	18	4	6

In 2019 Tokoroa High School had **28** Yr 11 leavers.

#### Yr 11 Leavers 2019 (28)

Employment	2	8%
Course/Polytechnic/University	1	3%
Returned to school	5	18%
Another School	15	53%
Unknown	5	18%

All 27 students attended less than 42 days. Two students were new to Tokoroa High School. This reinforces the fact that Tokoroa is a transient town as our roll growth has included new students to the town. There is a lack of rental properties in town which hasn't happened for many years. Some of this is a result of cheaper rent and families relocating through government agencies, for example to the Caravan park.

### Leavers Data Trends 2013 – 2019 Yr 13

Leavers Total 2019	Male	Female	Māori	Pasifika	European/ Other
108	47	61	49	26	33
Leavers Total 2018	Male	Female	Māori	Pasifika	European/ Other
123	65	58	70	31	22
Leavers Total 2017	Male	Female	Māori	Pasifika	European/ Other
144	80	64	61	38	45
Leavers Total 2016	Male	Female	Māori	Pasifika	European/ Other
115	62	53	57	26	32
Leavers Total 2015	Male	Female	Māori	Pasifika	European / Other
128	52	76	65	27	36
Leavers Total 2014	Male	Female	Māori	Pasifika	European / Other
87	52	35	37	25	25
Leavers Total 2013	Male	Female	Māori	Pasifika	European / Other
78	45	33	38	21	19

The Yr 13 Leavers data shows an upward trend of retention rates of students staying on to finish Yr 13.

### Leavers Destination 2014-2019 Yr 13

	2014	2014	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019
	87		128		115		144		123		108	
Employment	21	24%	39	30%	40	34%	57	40%	42	34%	45	41%
Course/Polytech/ University	29	34%	61	48%	47	42%	60	46%	60	49%	46	43%
Returned to school	9	10%	4	3%	12	10%	0	0	2	1.5%	2	2%
Another School	6	7%	2	2%	3	10%	5	3%	4	3.5%	3	3%
Unknown	22	25%	10	7%	8	7%	16	11%	15	12%	12	11%
Parenthood/TPU			13	10%	3	2.5%	0	0	0	0	0	0

Feedback from employers is that students are coming work ready with relevant qualifications. This trend can be attributed to the increased careers advice and range of subject choices offered. Increased expectation for higher levels of achievement and study, as well as greater awareness and use of Gateway and Trades Academies at Tokoroa High School has helped students into employment for further study.

We still need to improve on tracking students once they arrive new and when they leave. More effort needs to be made to monitor students when they arrive and help them transition into the life of Tokoroa High School. We also need to follow up students when they leave and identify reasons for leaving and where they are going.

The students who appear as unknown is still decreasing over time.

## SECTION 3 – LITERACY & NUMERACY ACHIEVEMENT PLAN

*Strategic Goal: To improve literacy and numeracy skills in NCEA*

### LITERACY & NUMERACY TARGETS:

**TARGET 1: 91% of students of year 11 students achieve literacy one.**

**TARGET 2: 94% of students of year 11 students achieve numeracy one.**

**Table 13 – Comparison of Literacy & Numeracy enrolment based results**

	Literacy	Numeracy
2015	86.0	86
2016	86.7	88.3
2017	79.2	80.8
2018	82.8	89.8
2019	91.3	92.1

NZQA Literacy & Numeracy Provisional data (obtained in February of each year).

Provisional NZQA data (dated 2 February 2020) reveal that the Literacy target of 91% was surpassed with a provisional 2019 total of 91.3%. There was an improvement with the 2019 Numeracy figure (92.1%), though the 94% target was not reached.

**Table 14 – Final confirmed NZQA figures for 2015 - 2018:**

	Literacy	Numeracy
2015	87.4	92.4
2016	89.1	91.6
2017	81.1	85.8
2018	83.2	90.4

Table 14 displays the final confirmed Literacy and Numeracy figures from 2015 to 2018. It should be noted that the confirmed figures are slightly above the provisional figures. Therefore, it is possible that the 94% Numeracy may be reached in the final confirmed calculations.

**TARGET 3: Seven of eleven current year 12 students, who did not achieve level one literacy in 2018 as year 11 students will do so in 2019.**

This target was not reached as only four of the students gained literacy level 1. One student left school during the first half of the year, whilst another had an attendance rate of 22%. The third student has learning issues and has not yet achieved literacy or numeracy. Two students who were not expected to gain level one literacy were in the special learning needs unit, Te Kahui Whetu. There was also an ESOL student, new to the country, who was not expected to gain the qualification.

**TARGET 4: One of four current year 12 students, who did not achieve level one numeracy in 2018 as a year 11 student will do so in 2019.**

This target was reached.

It should be noted that two of the students not expected to attain level one numeracy were in Te Kahui Whetu.

**TARGET 5: 30% of year 12 students achieve University Entrance literacy.**

This target was reached with thirty seven of 111 year 12 students attaining University Entrance Literacy in 2019. These figures gave a percentage rate of 33%.

**TARGET: 50% of year 13 students achieve University Entrance literacy.**

This target was also reached with 46 of 88 year 13 students gaining university entrance literacy. The percentage rate was 52%.

#### **Literacy and Numeracy Initiatives that occurred in 2019:**

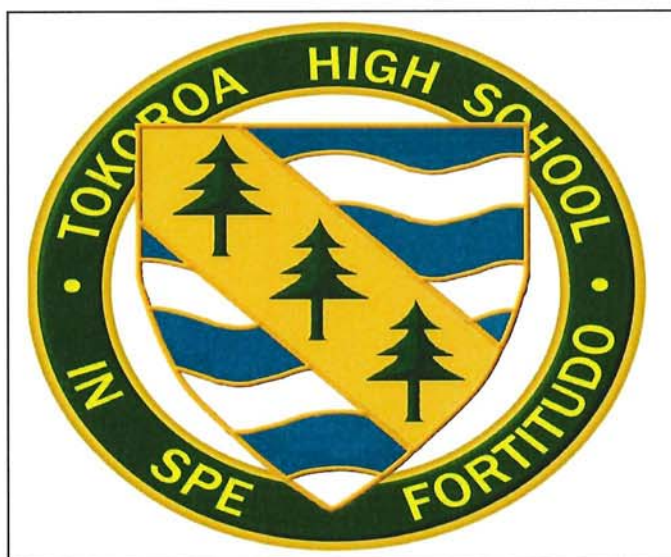
- Literacy PD sessions were held each Wednesday afternoon for staff from 2.45 to 4pm. This initiative began in 2013.
- An NCEA level 1 literacy and numeracy programme was held for year 10 students in November.
- A University Entrance Literacy (LIT2) class for year 12 students was conducted again as a means of enabling students to gain their literacy credits for university entrance during that year.
- As per the past five years, a Literacy coordinator and a Numeracy Coordinator were appointed for the year.
- All year 13 students, who did not achieve UE literacy in 2018, were required to take science or business studies as subjects;
- e.asTTle testing of year 9 students in February and November of each year;
- e.asTTle testing of year 10 students in November of each year;
- Contextualised learning programmes for the lowest ability students in year 9 and year 10;
- More effective tracking by senior leadership, Deans & Heads of curriculum;
- More focused dialogue on the academic progress of 'target' students, to occur more regularly in staff meetings

**LITERACY & NUMERACY ACHIEVEMENT PLAN  
THE JUNIOR DIPLOMA  
Strategic Goal:  
To improve literacy and numeracy skills in the Junior Diploma**

**Tokoroa High School**

**2019**

**Report on the 7th year of the  
Tokoroa High School Junior Diploma**



Compiled by

Brian K Reid  
Deputy Principal  
Tokoroa High School

## Improving Junior Student Achievement

*“The best and highest qualifications for all”*

The Tokoroa High School Junior Diploma was introduced in 2013. The main purpose was to provide a framework that would allow a transition from Year 9 and 10 into NCEA at Year 11. It would also align with the use of Year 8 testing data and AsTTle data. The common assessment tasks were to be written at level 3, 4, 5 of the curriculum and students would be assessed against those levels using common marking schedules. Subject mark books were set up in such a way that would allow easy tracking of students throughout the year.

Overall the Tokoroa High School Junior Diploma has been a success in its seventh year as it has solidified itself as a framework for student achievement. Students, staff and caregivers have embraced the concept and a high number of students in Year 9 and 10 have achieved the Junior Diploma. The splitting of the report evenings from the seniors, and the extra report evenings, has helped to strengthen the school and community link.

The data uses the ethnicity classification from the Ministry of Education guidelines. This may or may not reflect who the student identifies as.

### **Student Achievement - Year 9**

Year 9 raw data	Maori	Pasifika	European/Other
101 Students	67	10	24
Not Achieved	5	0	1
Achieved	34	9	8
Merit	16	1	9
Excellence	12	0	6

### Yr 9 Achievement rate and School Charter variation

Yr 9 101 Students	Overall	%	School Charter Goals	Variation
Excellence	18	17%	5%	12%
Merit	26	27%	25%	2%
Achieved	51	50%	55%	-5%
Not Achieved	6	6%	15%	-9%

### Yr 9 Subject breakdown

Year 9

	Not Achieved	Achieved	Achieved with Merit	Achieved with Excellence
9ART	9	69	10	10
9DGT	8	82	9	2
9ENG	18	126	75	26
9FLT	12	37	22	27
9MAT	102	82	40	49
9MUS	27	23	24	28
9PED	59	119	79	41
9SCI	86	117	39	38
9SOC	6	15	11	38
9SOJ	2	11	6	12
9SOM	6	51	18	5
9SOS	52	81	47	26
9TFN	14	31	25	31
SENG	1	52	31	6
SMAT	12	33	35	24
SPED	4	25	38	39
SSCI	4	46	22	24



### Student Achievement - Year 10

Year 10 raw data	Maori	Pasifika	European/Other
120 Students	85	13	22
Not Achieved	11	2	1
Achieved	40	4	12
Merit	19	4	3
Excellence	15	3	6

### Yr 10 Achievement rate and School Charter variation

Year 10	Overall	%	School Charter Goals	Variation
120 Students				
Excellence	24	20%	5%	15%
Merit	26	22%	25%	-3%
Achieved	56	46%	55%	-8%
Not Achieved	14	12%	15%	-3%

## Yr 10 Subject breakdown

	Not Achieved	Achieved	Achieved with Merit	Achieved with Excellence
10SENG	11	50	25	5
10SMAT	38	31	17	14
10SPED	3	28	34	30
10SSCI	20	36	17	12
10ART	47	21	10	3
10DGT	27	28	8	5
10ENG	65	129	99	28
10MAO		43	24	15
10MAT	37	108	95	98
10MUS	27	14	8	17
10PED	47	110	91	105
10SCI	119	142	47	36
10SOC	35	16	10	27
10SOJ		2	6	12
10SOS	73	99	65	25
10TFN	18	13	10	20
10THW	19	33	9	4

## Discussion of Results

### Year 9

There is still an issue with the achievement levels within subjects in relation to the school charter goals. I have highlighted some of the areas for concern and further discussion. It is probably time to implement an internal moderation system at the junior level to ensure consistency within a subject. Across subject consistency is more difficult to solve, but further discussion with HOD's to check that the assessments are robust and are at the correct curriculum level needs to be addressed at the next HOD meeting in 2020.

### Next Steps

- Target those Yr 9 students who did not achieve the diploma.
- Implement school wide internal moderation with subjects
- Discuss with HOD's about the highlighted percentage within their subject area and look at why that happened.

- Emphasis on tracking students each term through department meetings. This is to form part of the term review.
- Ensure students have opportunity to re-sit each term and not at the end of a year
- The addition to the school reports of an “Overall teacher judgement” for each student on the curriculum level they are at.
- Introduce Writing and Numeracy progressions into the junior curriculum. English and Math departments to implement these.
- Investigate what additional support can be given to support new students enrolling during the year.

### **Year 10**

A closer look at subject achievement levels is needed, this would help to improve the match between achievement rates and charter goals. More investigation is needed around those students who failed at Yr 9 and monitor them as they go into Yr 10 so that they don't fail again.

### **Next Steps**

- Target those Yr 10 students who did not achieve the diploma and place in the Lighthouse class for 2020.
- Implement school wide internal moderation within subjects.
- Discuss with HOD's about the highlighted percentage within their subject area and look at why that happened.
- Emphasis on tracking students each term through department meetings. This is to form part of the term review.
- Ensure students have opportunity to re-sit each term and not at the end of the year.
- The addition to the school reports of an “Overall teacher judgement” for each student on the curriculum level they are at.
- Introduce Writing and Numeracy progressions into the junior curriculum. English and Math departments to implement these.
- Investigate what additional support can be given to support new students enrolling during the year.

## Summary

The final assembly saw the achieved and merit diplomas awarded. Families were invited to attend to celebrate the achievement as a family. The students were excited when they found out whether or not they had achieved. Students were also reported to comment that they will be working harder next year to improve their Junior Diploma grades.

The pride that the students displayed when receiving their awards, has cemented this Junior Diploma into the day to day running of Tokoroa High School. Although not hard data, the anecdotal evidence suggests it will help to improve student performance over time.

The Junior Diploma is merely a framework and the important factor lies with moving students between curriculum levels in preparation for level six of the New Zealand Curriculum when they start in Year 11.

Further community consultation will take place in 2020 to ensure that families are well versed in the requirements of the Junior Diploma. The families enjoyed the separation of the senior and junior report evenings as well as the extra parent interviews without the school reports. Those interviews focused around what the student had achieved, what they needed to focus on and how the family could help to support their child's learning.

The entrance testing and AsTTle data will be available to staff early in 2020 and some time will be spent with staff looking at the data and how to use it in their planning and teaching.

Some extra homework classes were held specifically for the Junior Diploma but this is an area that can be extended. The school has had success with the homework classes and an integration of both junior and seniors meeting on a Wednesday afternoon/evening all year.

In summary the Tokoroa High School Junior Diploma has been a success. It has started to embed a culture of learning and student achievement at the junior school which will support their transition into senior NCEA. Students are being

exposed to high expectations earlier and clear information around “The best and highest qualifications for all” through a solid framework of the Tokoroa High School Junior Diploma. The school’s ability to collect, analyse and predict data will help to ensure students are working towards curriculum level six for the start of there Year 11 NCEA year.

Some sort of support programme for students new to the school also needs investigating to help transition students and families into the academic culture of the school. A system where the tutor, dean, subject teacher, HOD are working together to provide the wrap around support that’s needed.

### **Acknowledgements**

I would like to thank the Junior Diploma committee who gave of their time and knowledge to create the Junior Diploma. I would also like to thank Andrew Phayer (HOD Mathematics) for his work within Kamar producing the results when needed throughout the year. Finally, thank you to the staff for taking on this challenge as we strive for increased academic achievement by our students in the pursuit of “The best and highest qualifications for all”.

## *Appendices:*

- *1. Achievement in NCEA and UE: Tokoroa High School  
PR2 – Enrolment Based Cumulative Overall Results – 15 January 2020*
- *2. Achievement in NCEA and UE: Tokoroa High School  
PR2 – Enrolment Based Cumulative Results by Gender - 15 Jan 2020*
- *3. Achievement in NCEA and UE: Tokoroa High School  
PR2 - Enrolment Based Cumulative Results by Ethnicity - 15 Jan 2020*
- *4. PR2 CHARTS - Enrolment Based Cumulative Results by  
Ethnicity: Tokoroa High School- 15 January 2020*
- *5. Level 1 Literacy and Numeracy: Tokoroa High School  
PR 3 – Cumulative Results by Percentage - 15 January 2020*
- *6. NCEA Certificate Endorsement: Tokoroa High School  
PR4 - Cumulative Results by Percentage - 15 January 2020*
- *7. NCEA, NCEA Endorsements, and UE:  
Cumulative Enrolment Based Percentages – 2 February 2020*

# Achievement in NCEA and UE: Tokoroa High School

PR2 - Enrolment Based Cumulative Overall Results

Generated 15-Jan-2020

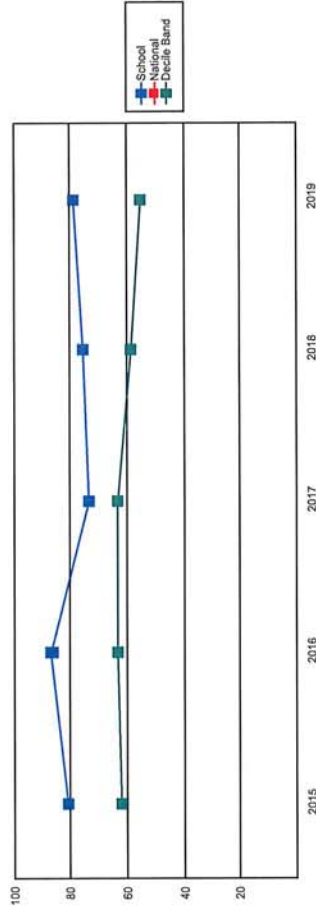
## Tokoroa High School

Academic Year	Year 11			Year 12			Year 13		
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3
2015	80.7	85.3	64.4	61.7	68.0	50.1	61.7	68.0	50.1
2016	86.6	87.7	67.8	63.4	70.8	53.9	63.4	70.8	53.9
2017	73.2	83.0	71.7	63.4	71.4	55.6	63.4	71.4	55.6
2018	75.2	72.9	64.4	58.4	69.5	56.9	58.4	69.5	56.9
2019	78.7	78.2	81.5	55.1	67.0	57.5	55.1	67.0	57.5

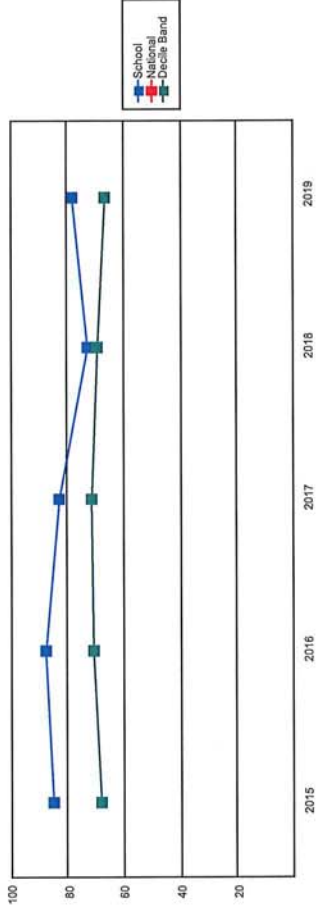
## National

Academic Year	Year 11			Year 12			Year 13		
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3
2015	80.7	85.3	64.4	61.7	68.0	50.1	61.7	68.0	50.1
2016	86.6	87.7	67.8	63.4	70.8	53.9	63.4	70.8	53.9
2017	73.2	83.0	71.7	63.4	71.4	55.6	63.4	71.4	55.6
2018	75.2	72.9	64.4	58.4	69.5	56.9	58.4	69.5	56.9
2019	78.7	78.2	81.5	55.1	67.0	57.5	55.1	67.0	57.5

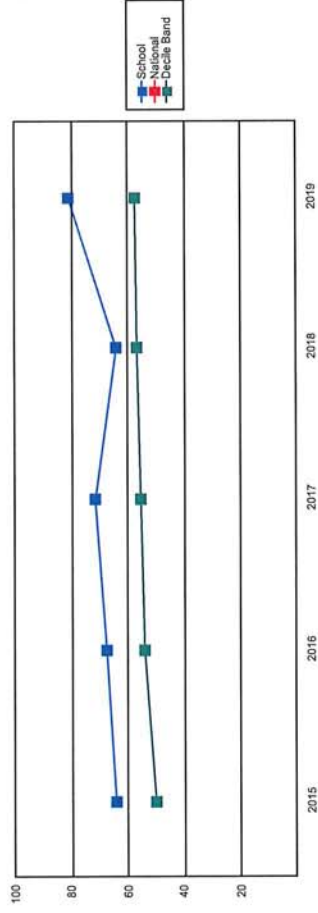
Year 11 - NCEA Level 1



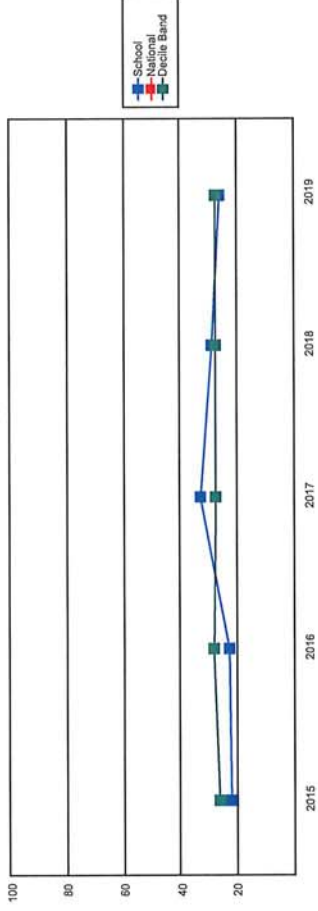
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



# Achievement in NCEA and UE: Tokoroa High School

PR2 - Enrolment Based Cumulative Results by Gender

Generated 15-Jan-2020

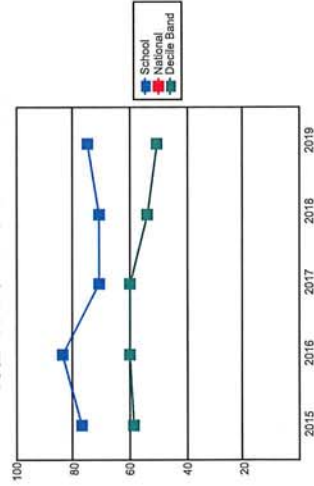
## Tokoroa High School

## National

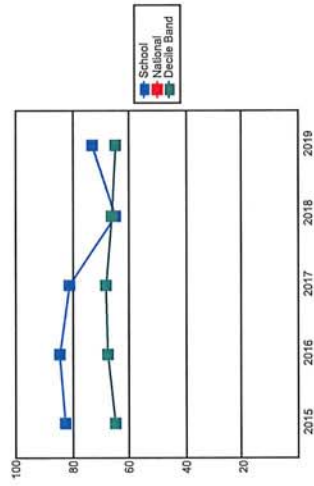
## Decile 1-3

Academic Year	Year 11		Year 12		Year 13		Year 13		Year 13	
	NCEA L1	NCEA L2	NCEA L1	NCEA L2	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L3	UE
<b>Male</b>										
2015	76.9	82.5	54.8	19.4	58.8	64.8	44.0	21.0		
2016	83.6	84.7	60.4	20.8	60.0	67.3	48.5	22.3		
2017	71.2	81.1	66.0	30.0	60.1	68.4	49.9	21.5		
2018	71.0	64.7	57.8	26.7	54.3	65.9	53.2	22.3		
2019	74.6	72.7	74.3	11.4	50.5	64.6	53.5	20.7		
<b>Female</b>										
2015	85.2	89.1	69.6	23.2	64.9	71.1	55.4	31.3		
2016	89.7	91.5	76.9	25.6	66.8	74.4	58.7	33.3		
2017	75.0	84.9	78.6	35.7	66.7	74.3	60.7	32.7		
2018	80.4	80.4	71.4	31.0	62.8	72.9	60.1	32.4		
2019	83.9	86.4	87.0	37.0	59.8	69.4	60.9	33.4		

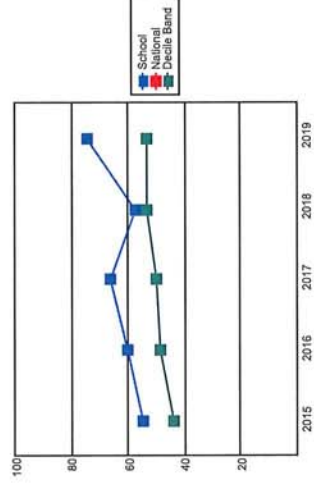
Year 11 NCEA Level 1 - Male



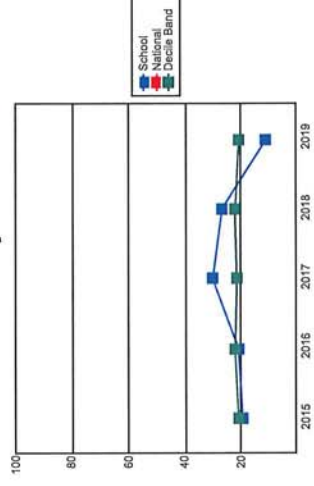
Year 12 NCEA Level 2 - Male



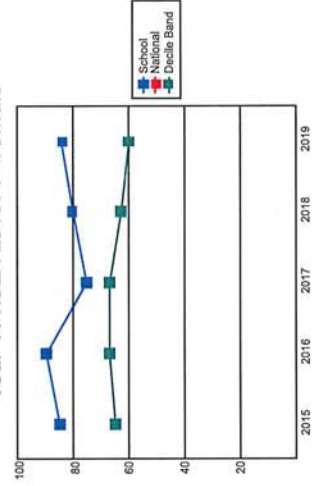
Year 13 NCEA Level 3 - Male



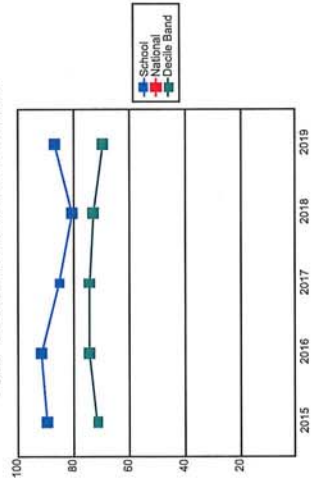
Year 13 University Entrance - Male



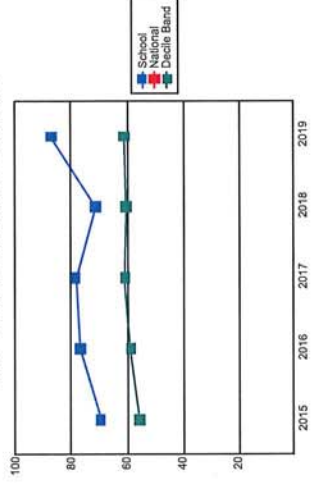
Year 11 NCEA Level 1 - Female



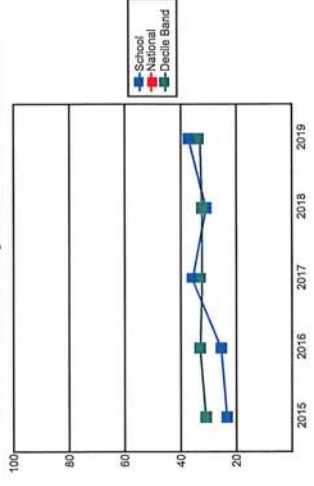
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



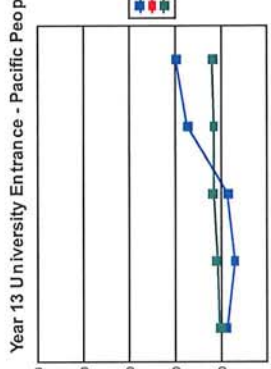
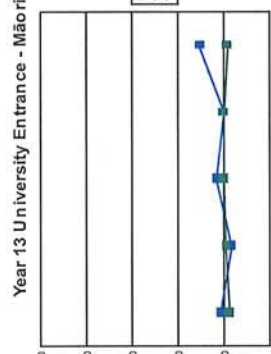
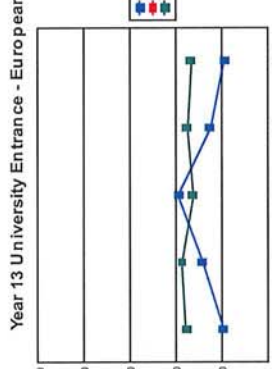
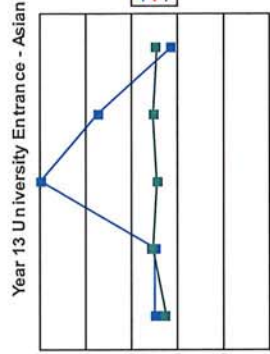
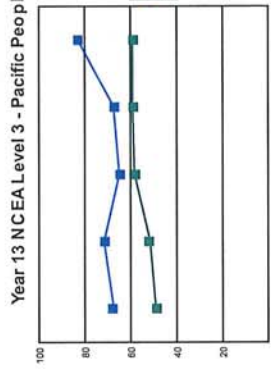
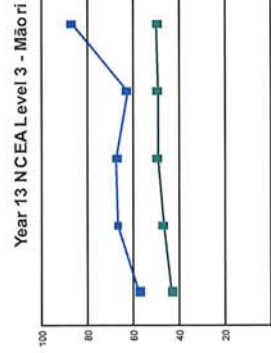
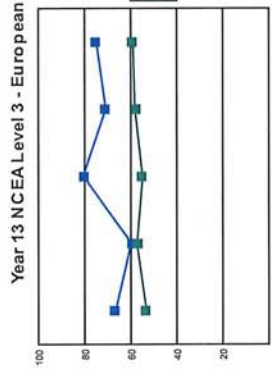
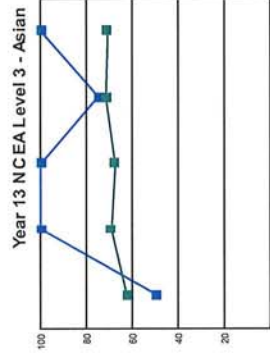
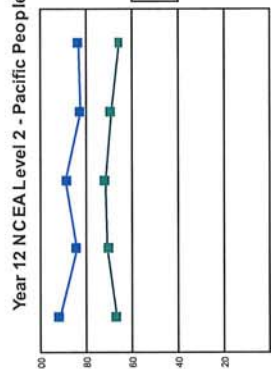
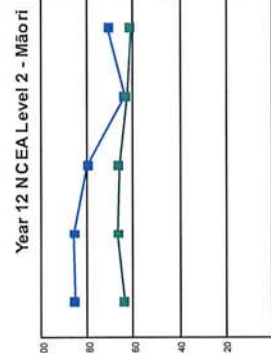
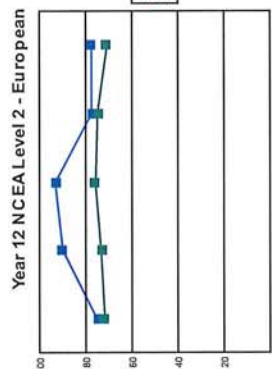
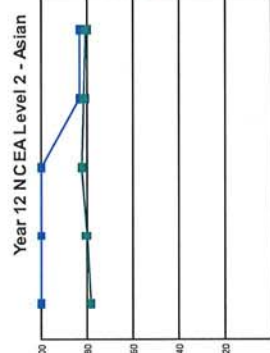
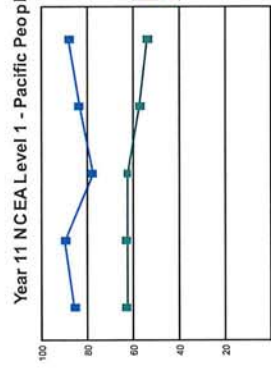
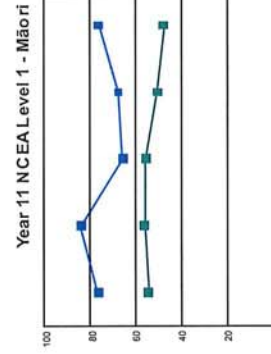
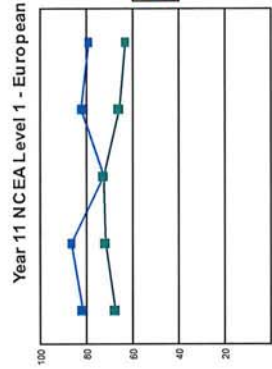
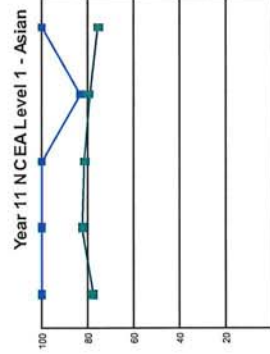
Year 13 University Entrance - Female







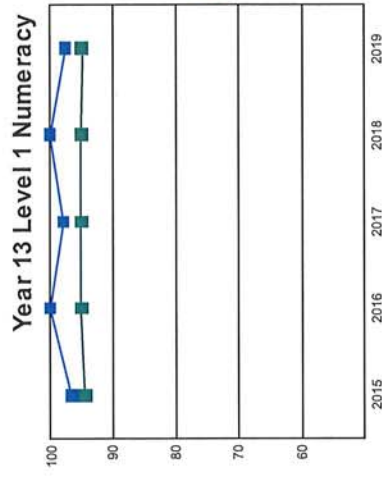
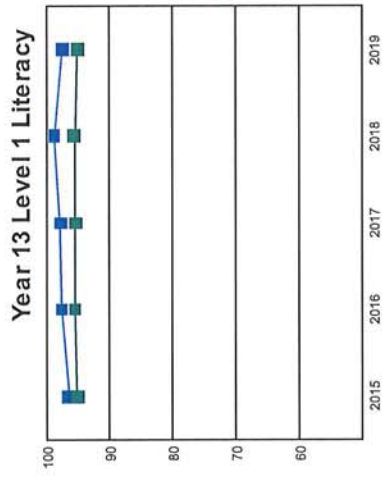
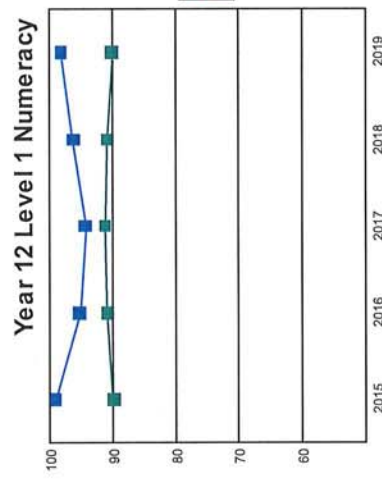
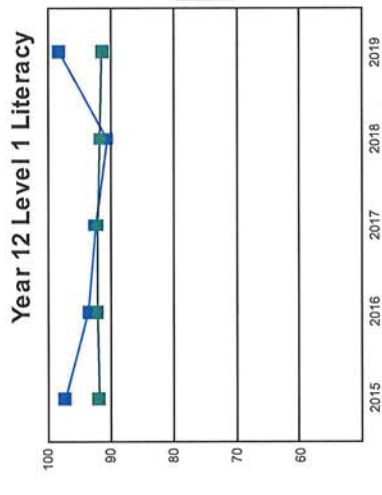
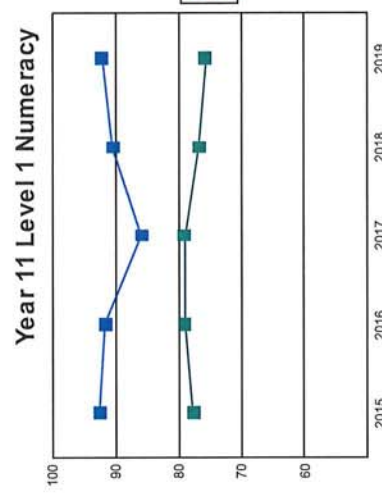
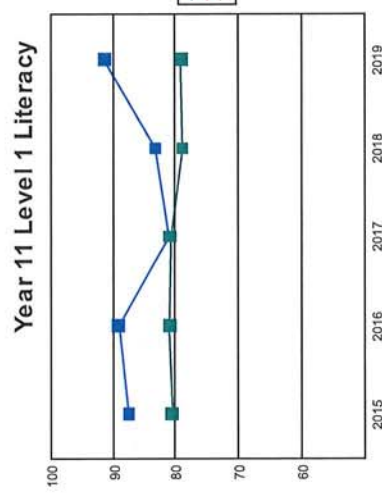
PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Tokoroa High School



# Level 1 Literacy and Numeracy: Tokoroa High School

## PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Tokoroa High School					National					Decile 1-3				
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13			
2015	Literacy	87.4	97.2	96.6	80.6	91.9	95.1	80.6	91.9	95.1	80.6	91.9	95.1			
2016	Literacy	89.1	93.4	97.7	81.0	92.0	95.6	81.0	92.0	95.6	81.0	92.0	95.6			
2017	Literacy	81.1	92.5	97.8	80.8	92.0	95.4	80.8	92.0	95.4	80.8	92.0	95.4			
2018	Literacy	83.2	90.7	98.9	78.9	91.8	95.6	78.9	91.8	95.6	78.9	91.8	95.6			
2019	Literacy	91.3	98.2	97.5	79.2	91.4	95.2	79.2	91.4	95.2	79.2	91.4	95.2			
2015	Numeracy	92.4	99.1	96.6	77.6	89.9	94.4	77.6	89.9	94.4	77.6	89.9	94.4			
2016	Numeracy	91.6	95.3	100.0	79.0	90.9	95.0	79.0	90.9	95.0	79.0	90.9	95.0			
2017	Numeracy	85.8	94.3	97.8	79.0	91.3	95.0	79.0	91.3	95.0	79.0	91.3	95.0			
2018	Numeracy	90.4	96.3	100.0	76.7	90.9	95.1	76.7	90.9	95.1	76.7	90.9	95.1			
2019	Numeracy	92.1	98.2	97.5	75.8	90.1	94.9	75.8	90.1	94.9	75.8	90.1	94.9			



# NCEA Certificate Endorsement: Tokoroa High School

PR4 - Cumulative Results by Percentage

Generated 15-Jan-2020

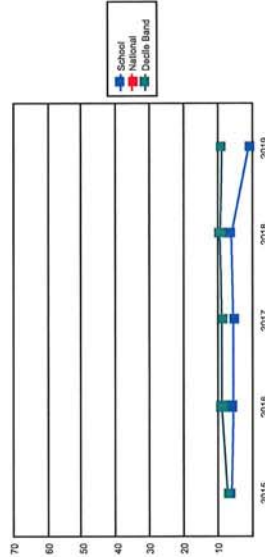
## Tokoroa High School

## National

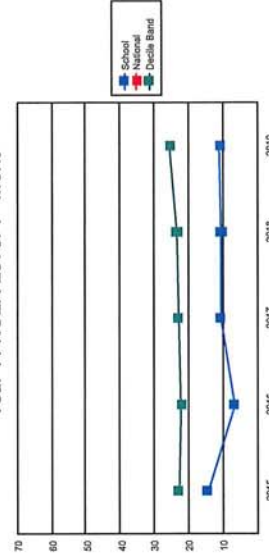
## Decile 1-3

Academic Year	Year 11			Year 12			Year 13		
	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3
<b>Achieved with Excellence</b>									
2015	6.3	5.4	8.9	7.2	5.9	5.9	7.2	5.9	5.9
2016	5.8	7.5	5.1	8.9	5.8	7.3	8.9	5.8	7.3
2017	5.4	4.5	9.1	8.9	7.0	7.0	8.9	7.0	7.0
2018	6.4	2.6	5.4	9.5	6.9	8.2	9.5	6.9	8.2
2019	1.0	7.0	7.6	9.1	7.3	7.6	9.1	7.3	7.6
<b>Achieved with Merit</b>									
2015	14.6	3.2	8.9	23.1	14.0	17.2	23.1	14.0	17.2
2016	6.8	4.3	10.2	22.1	13.6	17.0	22.1	13.6	17.0
2017	10.8	3.4	4.5	23.0	14.3	16.2	23.0	14.3	16.2
2018	10.6	10.3	3.6	23.5	16.0	15.1	23.5	16.0	15.1
2019	11.0	7.0	9.1	25.5	15.1	16.5	25.5	15.1	16.5

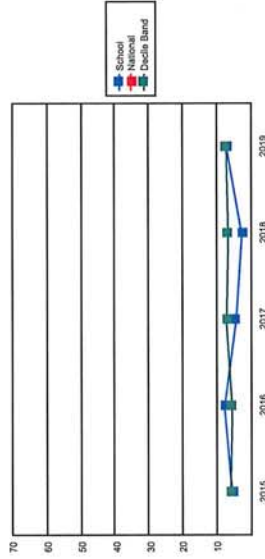
Year 11 NCEA Level 1 - Excellence



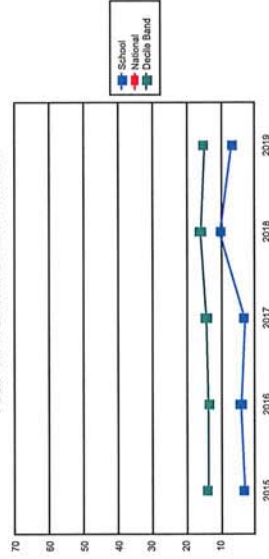
Year 11 NCEA Level 1 - Merit



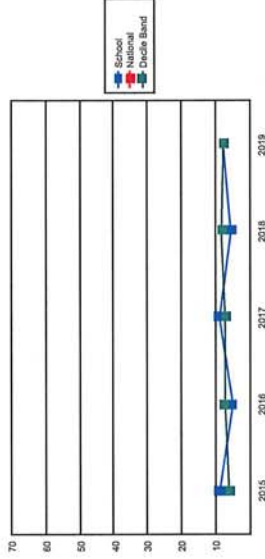
Year 12 NCEA Level 2 - Excellence



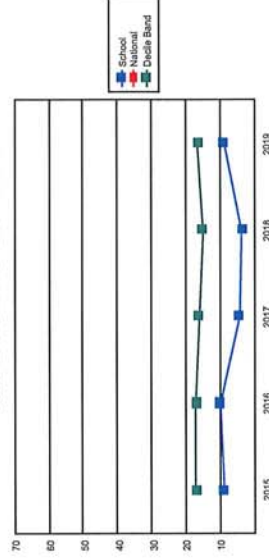
Year 12 NCEA Level 2 - Merit



Year 13 NCEA Level 3 - Excellence



Year 13 NCEA Level 3 - Merit



# NZQA

New Zealand Qualifications Authority  
 Mana Tohu Matauranga O Aotearoa

Qualify For The Future World  
 Kia Noho Takatu Ki To Amua Aoi

Home > For Providers > Statistics > Report Criteria > NCEA, NCEA Endorsements, and UE

## NCEA, NCEA Endorsements, and UE

Export NCEA, NCEA Endorsements, and UE as :

- [Excel Spreadsheet \(Excel\)](#)
- [PDF](#)

100%

### NCEA, NCEA Endorsements, and UE

Reporting Population: NZ Domestic Years 11-13  
 Cumulative Achievement Totals  
 Enrolment Based Percentages  
 Academic Years: 2015, 2016, 2017, 2018, 2019  
 Data as at: 02/02/2020  
 Decile: N/A

Student Types: Regular Student, Alternative Education Student  
 Including Students with Short Enrolments: No  
 Student Gender: Display Selected as a Single Value  
 Showing Endorsements  
 Not Showing Ethnicity

Base School / Region: Tokoroa High School in Waikato  
 Base Decile Range: All  
 Base Student Types: Regular Student, Alternative Education Student  
 Base Including Students with Short Enrolments: No  
 Base School Gender Type: All  
 Base Student Gender: All

#### Tokoroa High School in Waikato

	2015		2016		2017		2018		2019	
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
<b>NCEA (Level 1)</b>										
Year 11	96	80.7	103	86.6	93	73.2	94	75.2	100	78.7
Achieved with Excellence	6	6.3	6	5.8	5	5.4	6	6.4	1	1.0
Achieved with Merit	14	14.6	7	6.8	10	10.8	10	10.6	11	11.0
No Endorsement	76	79.2	90	87.4	78	83.9	78	83.0	88	88.0
Year 12	104	95.4	97	91.5	97	91.5	95	88.8	100	90.9
Achieved with Excellence	10	9.6	6	6.2	6	6.2	4	4.2	6	6.0
Achieved with Merit	17	16.3	16	16.5	8	8.2	9	9.5	9	9.0
No Endorsement	77	74.0	75	77.3	83	85.6	82	86.3	85	85.0
Year 13	84	95.6	85	97.7	89	95.7	86	98.9	79	97.5
Achieved with Excellence	4	4.8	9	10.6	6	6.7	6	7.0	5	6.3
Achieved with Merit	11	13.1	16	18.8	15	16.9	8	9.3	12	15.2
No Endorsement	69	82.1	60	70.6	68	76.4	72	83.7	62	78.5
<b>NCEA (Level 2)</b>										
Year 11					1	0.8	3	2.4		
No Endorsement					1	100.0	3	100.0		
Year 12	93	85.3	93	87.7	88	83.0	78	72.9	86	78.2
Achieved with Excellence	5	5.4	7	7.5	4	4.5	2	2.6	6	7.0
Achieved with Merit	3	3.2	4	4.3	3	3.4	8	10.3	6	7.0
No Endorsement	85	91.4	82	88.2	81	92.0	68	87.2	74	86.0
Year 13	83	95.4	84	96.6	87	94.6	86	98.9	78	96.3
Achieved with Excellence	5	6.0	6	7.1	7	8.0	3	3.5	3	3.8
Achieved with Merit	3	3.6	3	3.6	3	3.4	4	4.7	9	11.5
No Endorsement	75	90.4	75	89.3	77	88.5	79	91.9	66	84.6
<b>NCEA (Level 3)</b>										
Year 12					5	4.7			7	6.4
No Endorsement					5	100.0			7	100.0
Year 13	56	64.4	59	67.8	66	71.7	56	64.4	66	81.5
Achieved with Excellence	5	8.9	3	5.1	6	9.1	3	5.4	5	7.6
Achieved with Merit	5	8.9	6	10.2	3	4.5	2	3.6	6	9.1
No Endorsement	46	82.1	50	84.7	57	86.4	51	91.1	55	83.3
<b>University Entrance</b>										
Year 13	19	21.8	20	23.0	30	32.6	25	28.7	25	30.9