

TOKOROA HIGH SCHOOL

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 158

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Accountant / Service Provider: Education Services Limited

TOKOROA HIGH SCHOOL

Group Annual Report - For the year ended 31 December 2022

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Tokoroa High School

Statement of Responsibility

For the year ended 31 December 2022

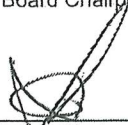
The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated financial statements.

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


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

Heander Rangit
Full Name of Board Chairperson


Signature of Board Chairperson

12/7/23
Date:

William Ford
Full Name of Principal


Signature of Principal

12/7/23
Date:

Tokoroa High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
		Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Revenue							
Government Grants	2	8,281,535	8,141,104	7,866,326	8,281,535	8,141,104	7,866,326
Locally Raised Funds	3	150,038	310,260	179,601	150,038	310,260	229,601
Interest Earned		2,380	1,000	278	11,846	1,000	16,066
International Students	4	-	-	-	-	-	-
<i>Total revenue</i>		8,433,953	8,452,364	8,046,205	8,443,419	8,452,364	8,111,993
Expenses							
Locally Raised Funds	3	58,702	118,800	257,916	58,702	118,800	257,916
Learning Resources	5	5,728,963	5,497,462	5,818,590	5,728,963	5,497,462	5,818,590
Administration	6	1,012,287	896,280	908,058	1,035,980	896,280	910,939
Finance		4,663	2,500	4,387	4,663	2,500	4,387
Property	7	1,683,625	2,044,019	1,524,639	1,683,625	2,044,019	1,524,639
<i>Total expenses</i>		8,488,240	8,559,061	8,513,590	8,511,933	8,559,061	8,516,471
Net Surplus / (Deficit) for the year		(54,287)	(106,697)	(467,385)	(68,514)	(106,697)	(404,478)
Other Comprehensive Revenue and Expenses							
<i>Item that will not be reclassified to surplus(deficit)</i>							
Gain on equity investment revaluations	28	-	-	-	-	-	-
<i>Total other comprehensive revenue and expense</i>		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(54,287)</u>	<u>(106,697)</u>	<u>(467,385)</u>	<u>(68,514)</u>	<u>(106,697)</u>	<u>(404,478)</u>

The above Consolidated 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
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes				Group	
	Actual	School Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	2022 \$	2022 \$	2021 \$	2022 \$	2022 \$	2021 \$
Balance at 1 January	1,105,590	794,916	1,540,016	1,487,498	794,916	1,859,019
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-	-	-	-
Adjusted balance at 1 January	1,105,590	794,916	1,540,016	1,487,498	794,916	1,859,019
Total comprehensive revenue and expense for the year	(54,287)	(106,697)	(467,385)	(68,514)	(106,697)	(404,478)
Equity Adjustment Tokoroa High School Trust	-	-	-	-	-	-
<i>Capital Contributions from the Ministry of Education</i>						
Contribution - Furniture and Equipment Grant	-	-	32,959	-	-	32,957
Equity at 31 December	1,051,303	688,219	1,105,590	1,418,984	688,219	1,487,498
Retained Earnings	1,051,303	688,219	1,105,590	1,418,984	688,219	1,487,498
Equity at 31 December	1,051,303	688,219	1,105,590	1,418,984	688,219	1,487,498

The above Consolidated 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
Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets							
Cash and Cash Equivalents	9	(146,512)	763,558	136,460	48,710	763,558	284,495
Accounts Receivable	10	347,539	262,473	364,051	347,539	262,473	364,051
GST Receivable		54,975	32,651	-	54,975	32,651	-
Prepayments		3,470	28,138	13,897	4,187	28,138	33,784
Inventories	11	191,922	5,547	50,171	191,922	5,547	50,171
Investments	12	-	-	-	-	-	179,767
Funds Owning for Capital works	21	182,905	-	136,160	182,905	-	136,160
Funds held in Trust	18	-	-	28,800	28,800	-	37,104
		<u>634,299</u>	<u>1,092,367</u>	<u>729,539</u>	<u>859,038</u>	<u>1,092,367</u>	<u>1,085,532</u>
Current Liabilities							
GST Payable		-	-	27,258	-	-	-
Accounts Payable	15	609,001	650,724	519,310	611,137	650,724	521,383
Borrowings - Due in one year	16	25,346	-	-	-	-	-
Revenue Received in Advance	17	75,720	48,094	46,473	75,720	48,094	46,473
Provision for Cyclical Maintenance	18	-	122,702	-	-	122,702	-
Finance Lease Liability - Current Portion	19	11,890	77,657	6,102	11,890	77,657	6,102
Funds held for Capital Works Projects	21	10,427	-	45,303	10,427	-	-
		<u>732,384</u>	<u>899,177</u>	<u>644,446</u>	<u>709,174</u>	<u>899,177</u>	<u>573,958</u>
Working Capital Surplus/(Deficit)		<u>(98,085)</u>	<u>193,190</u>	<u>85,093</u>	<u>149,864</u>	<u>193,190</u>	<u>511,574</u>
Non-current Assets							
Investments	12	-	-	-	137,586	-	-
Property, Plant and Equipment	13	1,275,555	-	1,052,751	1,275,555	-	1,052,751
		<u>1,275,555</u>	<u>-</u>	<u>1,052,751</u>	<u>1,413,141</u>	<u>-</u>	<u>1,052,751</u>
Non-current Liabilities							
Borrowings	16	76,037	-	-	-	-	-
Provision for Cyclical Maintenance	18	41,034	51,458	27,785	41,034	51,458	27,785
Painting Contract Liability		-	-	-	-	-	-
Finance Lease Liability	19	9,096	101,777	4,469	9,096	101,777	4,469
		<u>126,167</u>	<u>153,235</u>	<u>32,254</u>	<u>50,130</u>	<u>153,235</u>	<u>32,254</u>
Net Assets		<u>1,051,303</u>	<u>39,955</u>	<u>1,105,590</u>	<u>1,512,875</u>	<u>39,955</u>	<u>1,532,071</u>
Equity:							
Accumulated surplus/deficit	28	(54,287)	(106,697)	(467,385)	(68,514)	(106,697)	(404,478)
Equity investment revaluation reserves	28	1,105,590	146,652	1,572,975	1,581,389	146,652	1,936,549
Total equity		<u>1,051,303</u>	<u>39,955</u>	<u>1,105,590</u>	<u>1,512,875</u>	<u>39,955</u>	<u>1,532,071</u>

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

Tokoroa High School
Statement of Cash Flows
For the year ended 31 December 2022

	Notes	2022	School	2021	2022	Group	2021
		Actual	2022	Actual	Actual	2022	Actual
		\$	Budget	\$	\$	Budget	\$
			(Unaudited)			(Unaudited)	
			\$			\$	
Cash flows from Operating Activities							
Government Grants		2,489,266	2,087,961	2,153,219	2,489,266	2,087,961	2,398,342
Locally Raised Funds		179,284	220,900	196,695	240,186	220,900	236,595
Hostel		-	-	-	-	-	-
International Students		-	-	-	-	-	(652)
Goods and Services Tax (net)		(82,233)	-	72,111	(82,233)	-	(38,177)
Funds Administered on Behalf of Third Parties		-	-	-	-	-	(68,772)
Payments to Employees		(1,558,631)	(690,500)	(1,289,004)	(1,558,631)	(690,500)	(997,131)
Payments to Suppliers		(707,850)	(1,972,116)	(1,334,079)	(704,384)	(1,972,116)	(1,346,470)
Cyclical Maintenance Payments in the year		-	-	-	-	-	(14,288)
Interest Paid		(4,663)	(1,960)	(4,387)	(4,663)	(1,960)	(5,355)
Interest Received		2,380	1,000	295	13,351	1,000	9,741
Net cash from / (to) the Operating Activities		317,553	(354,715)	(205,150)	392,892	(354,715)	173,833
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-	-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(407,559)	(100,000)	(58,823)	(407,559)	(100,000)	(58,823)
Purchase of Investments		-	-	-	20,000	-	-
Proceeds from Sale of Investments		-	-	-	25,000	-	85,657
Net cash from / (to) the Investing Activities		(407,559)	(100,000)	(58,823)	(362,559)	(100,000)	26,834
Cash flows from Financing Activities							
Furniture and Equipment Grant		-	-	-	-	-	-
Finance Lease Payments		(14,300)	(7,787)	(14,436)	(14,300)	(5,735)	(14,436)
Painting contract payments		-	-	-	-	-	-
Loans Received/ Repayment of Loans		(101,379)	-	-	-	-	-
Funds Held for Capital Works Projects	21	(77,284)	-	95,420	(77,284)	-	95,420
Net cash from Financing Activities		(192,963)	(7,787)	80,984	(91,584)	(5,735)	80,984
Net increase/(decrease) in cash and cash equivalents		(282,969)	(462,502)	(182,989)	(61,251)	(460,450)	281,651
Cash and cash equivalents at the beginning of the year	9	136,460	1,225,790	319,449	347,145	1,225,790	242,196
Cash and cash equivalents at the end of the year	9	(146,512)	763,288	136,460	285,894	765,340	523,847

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

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 Group Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tokoroa High School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Tokoroa High School (the 'Group') consists of Tokoroa High School and its subsidiary trust. The subsidiary is a School Trust (The 'Trust') which supports the school by raising funds and making donations for the school.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 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.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The 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'.

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

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 31.

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 the 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.

Donations, 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.

d) 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.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

j) 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 fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 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 useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the 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.

m) 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.

n) 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and grants received 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.

The Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the 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.

q) Shared Funds

Shared Funds are held on behalf of participating schools as agreed with the Ministry of Education. These funds are outside of the Group's 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.

r) 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 sites 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 ten year property plan (10YPP).

s) Financial Instruments

The Group's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The Group's financial liabilities comprise accounts payable, borrowings, 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.

t) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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 statements 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.

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.

2. Government Grants

	2022	School 2022 Budget (Unaudited)	2021	2022	Group 2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	3,063,434	2,696,461	2,712,751	3,063,434	2,696,461	2,712,751
Teachers' Salaries Grants	3,929,208	3,991,973	3,997,362	3,929,208	3,991,973	3,997,362
Use of Land and Buildings Grants	1,144,494	1,386,070	1,036,722	1,144,494	1,386,070	1,036,722
Other Government Grants	144,399	66,600	119,491	144,399	66,600	119,491
	8,281,535	8,141,104	7,866,326	8,281,535	8,141,104	7,866,326

The school has opted in to the donations scheme for this year. Total amount received was \$74,700.

3. Locally Raised Funds

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

	2022	School 2022 Budget (Unaudited)	2021	2022	Group 2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Revenue						
Donations & Bequests	-	74,700	14,412	-	74,700	14,412
Fundraising & Community Grants	24,599	-	14,183	24,599	-	14,183
Other Revenue	8,120	9,360	21,814	8,120	9,360	21,814
Trading	34,270	60,000	41,926	34,270	60,000	41,926
Fees for Extra Curricular Activities	83,049	146,200	87,266	83,049	146,200	87,266
Administration Charges	-	20,000	-	-	20,000	-
THS Trust Donations	-	-	-	-	-	50,000
	150,038	310,260	179,601	150,038	310,260	229,601
Expenses						
Extra Curricular Activities Costs	70,347	71,400	81,267	70,347	71,400	81,267
Trading	-14,076	40,000	143,806	-14,076	40,000	143,806
Other Locally Raised Funds Expenditure	2,431	7,400	32,843	2,431	7,400	32,843
	58,702	118,800	257,916	58,702	118,800	257,916
Surplus for the year Locally raised funds	91,336	191,460	(78,315)	91,336	191,460	(28,315)

4. International Student Revenue and Expenses

	2022	School 2022 Budget (Unaudited)	2021	2022	Group 2022 Budget (Unaudited)	2021
	Actual Number	Number	Actual Number	Actual Number	Number	Actual Number
International Student Roll	0	0	0	0	0	0

	2022	School 2022 Budget (Unaudited)	2021	2022	Group 2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Revenue						
International Student Fees	-	-	-	-	-	-
Expenses						
International Student Levy	-	-	-	-	-	-
	-	-	-	-	-	-
Surplus/ (Deficit) for the year International Students	-	-	-	-	-	-

5. Learning Resources

	2022	School 2022 Budget (Unaudited)	2021	2022	Group 2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Curricular	418,449	406,142	433,840	418,449	406,142	433,840
Information and Communication Technology	83,557	72,500	77,094	83,557	72,500	77,094
Library Resources	7,148	7,200	10,141	7,148	7,200	10,141
Employee Benefits - Salaries	4,959,294	4,813,773	5,063,764	4,959,294	4,813,773	5,063,764
Staff Development	26,521	25,000	19,393	26,521	25,000	19,393
Depreciation	233,994	172,847	214,358	233,994	172,847	214,358
	5,728,963	5,497,462	5,818,590	5,728,963	5,497,462	5,818,590

6. Administration

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Audit Fee	5,003	7,500	4,834	5,003	7,500	4,834
Board of Trustees Fees	4,910	8,000	4,720	4,910	8,000	4,720
Board of Trustees Expenses	14,210	19,000	18,031	14,210	19,000	18,031
Communication	8,904	14,000	10,380	8,904	14,000	10,380
Consumables	54,137	70,000	46,167	54,137	70,000	46,167
Legal Fees	-	10,000	1,828	-	10,000	1,828
Other	77,514	73,250	63,300	101,207	73,250	63,300
Employee Benefits - Salaries	303,675	240,500	240,582	303,675	240,500	240,582
Insurance	18,189	20,000	13,096	18,189	20,000	15,977
Service Providers, Contractors and Consultancy	16,390	8,000	2,980	16,390	8,000	2,980
Healthy School Lunch Programme	509,355	426,030	502,140	509,355	426,030	502,140
	<u>1,012,287</u>	<u>896,280</u>	<u>908,058</u>	<u>1,035,980</u>	<u>896,280</u>	<u>910,939</u>

7. Property

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Caretaking and Cleaning Consumables	5,317	10,000	7,598	5,317	10,000	7,598
Consultancy and Contract Services	204,555	165,000	163,295	204,555	165,000	163,295
Cyclical Maintenance Provision	13,249	13,249	25,404	13,249	13,249	25,404
Grounds	15,804	26,000	24,312	15,804	26,000	24,312
Heat, Light and Water	76,535	83,500	64,669	76,535	83,500	64,669
Rates	36,287	33,000	28,961	36,287	33,000	28,961
Repairs and Maintenance	104,710	246,000	90,189	104,710	246,000	90,189
Use of Land and Buildings	1,144,494	1,386,070	1,036,722	1,144,494	1,386,070	1,036,722
Security	18,684	20,000	20,356	18,684	20,000	20,356
Employee Benefits - Salaries	63,990	61,200	63,133	63,990	61,200	63,133
	<u>1,683,625</u>	<u>2,044,019</u>	<u>1,524,639</u>	<u>1,683,625</u>	<u>2,044,019</u>	<u>1,524,639</u>

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

8. Depreciation

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	11,796	9,512	11,796	11,796	9,512	11,796
Furniture and Equipment	77,038	53,189	65,965	77,038	53,189	65,965
Information and Communication Technology	106,631	80,906	100,336	106,631	80,906	100,336
Motor Vehicles	8,055	7,793	9,664	8,055	7,793	9,664
Textbooks	4,995	5,869	7,278	4,995	5,869	7,278
Leased Assets	12,707	5,419	6,720	12,707	5,419	6,720
Library Resources	12,772	10,159	12,599	12,772	10,159	12,599
	<u>233,994</u>	<u>172,847</u>	<u>214,358</u>	<u>233,994</u>	<u>172,847</u>	<u>214,358</u>

9. Cash and Cash Equivalents

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Bank Current Account	(146,512)	763,558	136,460	(146,512)	763,558	136,460
THS Trust Account	-	-	-	195,222	-	148,035
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>(146,512)</u>	<u>763,558</u>	<u>136,460</u>	<u>48,710</u>	<u>763,558</u>	<u>284,495</u>

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

10. Accounts Receivable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	2,593	3,719	-	2,593	3,719	-
Interest Receivable	-	286	-	-	286	-
Banking Staffing Underuse	-	-	-	-	-	-
Teacher Salaries Grant Receivable	344,946	258,468	364,051	344,946	258,468	364,051
	<u>347,539</u>	<u>262,473</u>	<u>364,051</u>	<u>347,539</u>	<u>262,473</u>	<u>364,051</u>
Receivables from Exchange Transactions	2,593	4,005	-	2,593	4,005	-
Receivables from Non-Exchange Transactions	344,946	258,468	364,051	344,946	258,468	364,051
	<u>347,539</u>	<u>262,473</u>	<u>364,051</u>	<u>347,539</u>	<u>262,473</u>	<u>364,051</u>

11. Inventories

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	191,922	5,547	50,171	191,922	5,547	50,171
	<u>191,922</u>	<u>5,547</u>	<u>50,171</u>	<u>191,922</u>	<u>5,547</u>	<u>50,171</u>

12. Investments

The Group and School's investments are classified as follows:

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset						
Short-term Bank Deposits	-	-	-	-	-	179,767
	-	-	-	-	-	179,767
Non-current Asset						
Long-term Bank Deposits	-	-	-	137,586	-	-
	-	-	-	-	-	-
Total Investments	-	-	-	-	-	179,767

13. Property, Plant and Equipment

GROUP

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	408,192	184,667	-	-	(11,796)	581,063
Furniture and Equipment	310,839	190,536	-	-	(77,038)	424,337
Information and Communication Technology	262,693	46,342	-	-	(106,631)	202,404
Motor Vehicles	8,055	-	-	-	(8,055)	-
Textbooks	10,209	-	-	-	(4,995)	5,214
Leased Assets	10,606	25,125	-	-	(12,707)	23,024
Library Resources	42,157	10,128	-	-	(12,772)	39,513
Balance at 31 December 2022	<u>1,052,751</u>	<u>456,798</u>	-	-	<u>(233,994)</u>	<u>1,275,555</u>

GROUP

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2022			
Building Improvements	656,487	(75,424)	581,063
Furniture and Equipment	1,663,951	(1,239,614)	424,337
Information and Communication Technology	1,449,957	(1,247,553)	202,404
Motor Vehicles	188,111	(188,111)	-
Textbooks	235,740	(230,526)	5,214
Leased Assets	325,241	(302,217)	23,024
Library Resources	122,373	(82,860)	39,513
Balance at 31 December 2022	<u>4,641,860</u>	<u>(3,366,305)</u>	<u>1,275,555</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$23,024 (2021: \$10,606)

GROUP

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	419,988	-	-	-	(11,796)	408,192
Furniture and Equipment	349,007	27,797	-	-	(65,965)	310,839
Information and Communication Technology	288,017	75,012	-	-	(100,336)	262,693
Motor Vehicles	17,719	-	-	-	(9,664)	8,055
Textbooks	17,487	-	-	-	(7,278)	10,209
Leased Assets	17,326	-	-	-	(6,720)	10,606
Library Resources	45,940	8,816	-	-	(12,599)	42,157
Balance at 31 December 2021	1,155,484	111,625	-	-	(214,358)	1,052,751

GROUP

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2021			
Building Improvements	471,821	(63,628)	408,193
Furniture and Equipment	1,473,415	(1,162,576)	310,839
Information and Communication Technology	1,403,617	(1,140,922)	262,695
Motor Vehicles	188,111	(180,057)	8,054
Textbooks	235,740	(225,531)	10,209
Leased Assets	300,115	(289,510)	10,605
Library Resources	112,242	(70,086)	42,156
Balance at 31 December 2021	4,185,061	(3,132,310)	1,052,751

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$10,606 (2020: \$17,326)

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	408,192	184,667	-	-	(11,796)	581,063
Furniture and Equipment	310,839	190,536	-	-	(77,038)	424,337
Information and Communication Technology	262,693	46,342	-	-	(106,631)	202,404
Motor Vehicles	8,055	-	-	-	(8,055)	-
Textbooks	10,209	-	-	-	(4,995)	5,214
Leased Assets	10,606	25,125	-	-	(12,707)	23,024
Library Resources	42,157	10,128	-	-	(12,772)	39,513
Balance at 31 December 2022	1,052,751	456,798	-	-	(233,994)	1,275,555

Accumulated Depreciation

SCHOOL

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2022			
Building Improvements	656,487	(75,424)	581,063
Furniture and Equipment	1,663,951	(1,239,614)	424,337
Information and Communication Technology	1,449,957	(1,247,553)	202,404
Motor Vehicles	188,111	(188,111)	-
Textbooks	235,740	(230,526)	5,214
Leased Assets	325,241	(302,217)	23,024
Library Resources	122,373	(82,860)	39,513
Balance at 31 December 2022	4,641,860	(3,366,305)	1,275,555

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$23,024 (2021: \$10,606)

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	419,988	-	-	-	(11,796)	408,192
Furniture and Equipment	349,007	27,797	-	-	(65,965)	310,839
Information and Communication Technology	288,017	75,012	-	-	(100,336)	262,693
Motor Vehicles	17,719	-	-	-	(9,664)	8,055
Textbooks	17,487	-	-	-	(7,278)	10,209
Leased Assets	17,326	-	-	-	(6,720)	10,606
Library Resources	45,940	8,816	-	-	(12,599)	42,157
Balance at 31 December 2021	1,155,484	111,625	-	-	(214,358)	1,052,751

Accumulated Depreciation

SCHOOL	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2021			
Building Improvements	471,821	(63,628)	408,193
Furniture and Equipment	1,473,415	(1,162,576)	310,839
Information and Communication Technology	1,403,617	(1,140,922)	262,695
Motor Vehicles	188,111	(180,057)	8,054
Textbooks	235,740	(225,531)	10,209
Leased Assets	300,115	(289,510)	10,605
Library Resources	112,242	(70,086)	42,156
Balance at 31 December 2021	4,185,061	(3,132,310)	1,052,751

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$10,605 (2020: \$17,326)

15. Accounts Payable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Operating Creditors	161,921	312,363	20,242	164,057	312,363	22,315
Accruals	9,941	11,485	9,538	9,941	11,485	9,538
Banking Staffing Overuse	-	26,763	49,043	-	26,763	49,043
Employee Entitlements - Salaries	344,946	258,468	364,051	344,946	258,468	364,051
Employee Entitlements - Leave Accrual	92,193	41,645	76,436	92,193	41,645	76,436
	609,001	650,724	519,310	611,137	650,724	521,383
Payables for Exchange Transactions	609,001	650,724	519,310	611,137	650,724	521,383
	609,001	650,724	519,310	611,137	650,724	521,383

The carrying value of payables approximates their fair value.

16. Borrowings

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Due in One Year	25,346	-	-	-	-	-
Due Beyond One Year	76,037	-	-	-	-	-
	101,383	-	-	-	-	-

17. Revenue Received in Advance

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Student Fees	75,720	48,094	21,874	75,720	48,094	21,874
Pub Charity	-	-	24,599	-	-	24,599
	75,720	48,094	46,473	75,720	48,094	46,473

18. Provision for Cyclical Maintenance

	2022 Actual \$	School and Group 2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	27,785	160,911	14,537
Increase/ (decrease) to the Provision During the Year	13,249	13,249	13,249
Adjustment to the Provision	-	-	(1)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	41,034	174,160	27,785
Cyclical Maintenance - Current	-	122,702	-
Cyclical Maintenance - Term	41,034	51,458	27,785
	41,034	174,160	27,785

19. Finance Lease Liability

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	15,098	77,657	7,790	15,098	77,657	15,196
Later than One Year and no Later than Five Years	9,888	101,777	5,735	9,888	101,777	10,509
Future Finance Charges	(4,000)	-	(2,954)	(4,000)	-	(2,954)
	20,986	179,434	10,571	20,986	179,434	22,751

20. Funds held in Trust

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	(28,800)	-	-	(28,800)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	-	-	(28,800)	-	-	(28,800)

These funds relate to arrangements where the school is acting as agent and therefore these are included in the Consolidated Statement of Comprehensive Revenue and Expense.

21. 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

	2022	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
B Block Toilet Refurbishment	<i>Completed</i>	28,435	(22,901)	5,534	-	-
New Gym and Classrooms	<i>in progress</i>	9,882	-	-	-	9,882
Library Refurbishment	<i>in progress</i>	(112,961)	113,506	-	-	545
Wharekai Refurbishment	<i>in progress</i>	(23,199)	-	(23,199)	-	-
Admin Block Refurbishment	<i>in progress</i>	6,947	983,144	1,172,996	-	(182,905)
Guidance Area - B Block	<i>Completed</i>	39	-	39	-	-
Totals		(90,857)	1,073,749	1,155,370	-	(172,478)
Represented by:						
Funds Held on Behalf of the Ministry of Education						10,427
Funds Due from the Ministry of Education						182,905
						(172,478)

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$		\$
B Block Toilet Refurbishment	<i>in progress</i>	28,435	-	-	-	28,435
New Gym and Classrooms	<i>in progress</i>	9,882	-	-	-	9,882
Library Refurbishment	<i>in progress</i>	(112,961)	-	-	-	(112,961)
Wharekai Refurbishment	<i>in progress</i>	(9,151)	-	14,048	-	(23,199)
Admin Block Refurbishment	<i>in progress</i>	(1,320)	50,497	42,230	-	6,947
Tech Block - Insurance	<i>Completed</i>	3,977	2,273	6,250	-	-
Guidance Area - B Block	<i>in progress</i>	(105,139)	301,761	196,583	-	39
Totals		(186,277)	354,531	259,111	-	(90,857)

22. Funds Held for Teen Parent Unit

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 expenses, administration and property management expenses.

23. 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 Group 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 condition 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.

24. Remuneration

Key management personnel compensation (School and Group)

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

	2022 Actual \$	2021 Actual \$
<i>Board Members - School</i>		
Remuneration	4,910	4,720
Full-time equivalent members	-	-
<i>Leadership Team</i>		
Remuneration	552,389	563,080
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	557,299	567,800
Total full-time equivalent personnel	4.00	4.00

There are 8 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	Nil	Nil

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	10	10
110 - 120	2	2
120 - 130	2	3
	14.00	15.00

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

25. 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 member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
School and GROUP		
Total	-	-
Number of People	-	-

26. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

27. Commitments

(a) Capital Commitments

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

a \$1,174,315.70 contract for the Admin Block refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$991,411.70 has been received of which \$1,174,315.70 has been spent on the project to balance date. This project has been approved by the Ministry

(b) Operating Commitments School and GROUP

As at 31 December 2022 the Board has not entered into any operating commitments.

28. Managing Capital

The Group'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 Group does not actively manage capital but attempts to ensure that income 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.

29. Financial Instruments

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

Financial assets measured at amortised cost (2022: Loans and receivables)

	2022	School	2021	2022	Group	2021
	Actual	2022	Actual	Actual	2022	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Cash and Cash Equivalents	(146,512)	763,558	136,460	48,710	763,558	284,495
Receivables	347,539	262,473	364,051	347,539	262,473	364,051
Investments - Term Deposits	-	-	-	137,586	-	235,666
Total Financial Assets Measured at Amortised Cost	201,027	1,026,031	500,511	533,835	1,026,031	884,212

Financial liabilities measured at amortised cost

Payables	609,001	650,724	519,310	611,137	650,724	521,383
Borrowings - Loans	101,383	-	-	-	-	-
Finance Leases	20,986	179,434	10,571	20,986	179,434	10,571
Total Financial Liabilities Measured at Amortised Cost	731,370	830,158	529,881	632,123	830,158	531,954

Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	-	-	-	-	-	-
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30. Events After Balance Date

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

31. 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	
			2022	2021	2022	2021
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 school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity.

32. Comparatives

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

33. Breach of Law - Failure to Meet Statutory Reporting Deadline

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 2022



TOKOROA HIGH SCHOOL

STATEMENT OF VARIANCE 2022

MAY 31, 2023
MINISTRY OF EDUCATION
HAMILTON

School Name:	Tokoroa High School	School Number: 0158
Strategic Aim:	<p>Strategic aim – The Mission Statement of Tokoroa High School is “The Best and Highest Qualifications For All”. The paramount principle of the school is “Learning and Achievement For All is a Life Long Process”. Hence Tokoroa High School exists to launch students on a path of successful life-long learning and academic achievement.</p>	
Annual Aim:	<p><i>From the 2022 Charter -</i> Strategic Goal 1: All students will gain 14 Plus credits per subject. The over-arching goal for NCEA is that ‘all students will gain 14 plus credits per subject’. Strategic Goal 2: All students will have 90% attendance across the whole school. Strategic Goal 3: To improve literacy and numeracy skills across the whole school</p>	
Academic Highlight:	<p>Scholarship Award in English - The undoubted academic highlight for Tokoroa High School in 2022, was the achievement of a Scholarship award in English by our 2022 Dux.</p>	
Target:	<p>Targets for Strategic Goal 1 – All students will gain 14 Plus credits per subject: Refer to Table 2: Confirmed NCEA Results 2018-2022. Refer to NCEA results & Appendices Charts 1 to 6 for the 2022 NCEA details.</p> <ol style="list-style-type: none"> 1]. 85% of year 11 students will gain NCEA LEVEL 1. – Outcomes: 78.1% of year 11 students gained NCEA level 1. 2]. Five current year 12 students who did not achieve NCEA Level 1 in 2021 will do so in 2022. Outcomes: <i>Three of these year 12 students attained both NCEA Level 1 as well as NCEA Level 2 in 2022.</i> 3]. 85% of year 12 students will gain NCEA LEVEL 2; Outcomes: 81.6% of year 12 students. 4]. Two current year 13 students who did not achieve NCEA Level 2 in 2020 will do so in 2021. Outcomes: <i>One of the two students achieved NCEA Level 2.</i> 5]. 85% of year 13 students will gain NCEA LEVEL 3. Outcomes: 72.3% of year 13 students attained NCEA Level 3. 	

- 6]. 40% of year 13 students will gain University Entrance.
Outcomes: 29.2% of year 13 students attained University Entrance.
- 7]. 6.5% achieve NCEA with an Excellence endorsement.
Outcomes – L1 – 9.8%; L2 – 4.3%; L3 – 13.6%. Refer to Appendices Chart 6: NCEA, NCEA Endorsements & UE.
- 8]. 9.5% achieve NCEA with a Merit endorsement.
Outcomes – L1 – 28%; L2 – 13%; L3 – 10.2%. Refer to Appendices Chart 6: NCEA, NCEA Endorsements & UE
- Target for Strategic Goal 2** - All students will have 90% attendance across the whole school:
 Outcome: **75%** average attendance for the 2022 school year.
- Targets for Strategic Goal 3** - To improve literacy and numeracy skills across the whole school:
Level 1 Literacy and Numeracy for Targets 1, 2, 3, 4 listed below
- 1]. 91% of year 11 students will achieve the required Literacy credits for NCEA Level 1
Outcomes: 83.8% of year 11 students gained Literacy level 1.
Refer to Appendices: Chart 5 Literacy and Numeracy
- 2]. 94% of year 11 students will achieve the required Numeracy credits for NCEA Level 1
Outcomes: 87.6% of year 11 students gained Numeracy level 1.
Refer to Appendices: Chart 5 Literacy and Numeracy.
- 3]. 30% of year 12 students will achieve the required literacy credits for University Entrance
Outcomes: 43.4% of year 12 students gained University Entrance Literacy.
- 4]. 55% of year 13 students will achieve the required literacy credits for University Entrance
Outcomes: 50.8% of year 13 students gained University Entrance Literacy.
- 5]. 55% of year 9 and year 10 students will gain their Junior Diploma at an Achieved level
Outcomes: Year 9 students = 48%. Year 10 students = 47%
- 6]. 25% of year 9 and year 10 students will gain their Junior Diploma at a Merit level.
Outcomes: Year 9 students = 21%. Year 10 students = 20%
- 7]. 5% of Year 9 and year 10 students will gain their Junior Diploma at an Excellence level.
Outcomes: Year 9 students = 20%. Year 10 students = 15%

Baseline Data:

Table 1: Provisional NCEA (Enrollment based) results 2018 - 2022 as at 1 February of each relevant year

	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
2020	74.2	84.1	86.1	38.9
2021	66.7	86.5	72.7	22.1
2022	78.1	81.6	72.3	29.2

Table 2: Confirmed final NCEA (Enrollment based) results 2014 – 2022

	Level 1	Level 2	Level 3	U.E.
2014	78.0	90.1	52.4	12.7
2015	80.7	85.3	64.4	21.8
2016	86.6	87.7	67.8	23.0
2017	73.2	83.0	71.7	32.6
2018	75.2	72.9	64.4	28.7
2019	82.7	80.0	82.7	32.1
2020	74.0	84.1	86.1	41.7
2021	69.8	87.5	77.9	22.1
2022	78.1	81.6	72.3	29.2

Strategic Area 1: Raising Student Achievement in NCEA Levels 1, 2 & 3

For a number of years, Board targets for NCEA have been set at 85% for each of the three levels. This target has been attained six times since 2014 across the three NCEA Levels. In 2016, 86.6% in Level 1. In 2020, 86.1% in Level 3. The Board target was reached four times in Level 2, with 90.1% in 2014, 85.3% in 2015, 87.7% in 2016 and 87.5% in 2021. However, it is still felt that 85% is an attainable goal for students.

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
<p>* To continue to provide our students with a wider subject range as well more opportunity for one-on-one teaching, smaller classes were offered at senior level. This was seen particularly in specialised subject areas and University Entrance domain classes. This extra cost was borne by the Board of Trustees through operations funded teachers. That strategy has aided student achievement, but it has always had on-going financial implications for the school. Both the school Auditors and school Accountant have alluded to the costs of Board funding for extra teachers.</p> <p>* Each SLT member was assigned to a particular subject department in order to provide greater academic and pastoral support to the HOD and staff. Tracking and monitoring of the '14 Plus school goal' was to be a focus in each department.</p>	<p>* Strategic Targets: Our NCEA Level 1, 2, 3 results continue to rank above both the National figures as well as the figures for Decile 2 schools. Refer to <i>Appendices Chart 1</i>.</p> <p>NCEA Level 1: Table 1 and Table 2, in addition to the Appendices Charts show that the 2022 NCEA percentage figures for Level 1 (78.1) were above the figures for the past two years, 2021 (69.8) and 2020 (74.0). All three figures were lower than the pre-covid figure attained in 2019 (82.7).</p> <p>NCEA Level 2: There was a disappointing drop in the 2022 figure (81.6), in comparison to the figures for 2021 (87.5) and 2020 (84.1).</p> <p>NCEA Level 3: A similar drop between the 2022 figure (72.3) and that of 2021 (77.9) and 2020 (86.1) occurred.</p>	<p>* For three years running, the negative impact that Covid has had on our school's NCEA results has been substantial.</p> <p>* Covid has negated our ability to hold full school assemblies. This has been detrimental to maintaining school culture and identity. School senior leaders utilise school assemblies to provide continued focus upon the school's mission statement "The Best And Highest Qualifications For All".</p> <p>* The school's hard-working staff have once again 'gone the extra mile' for our students. Despite many students remaining away from school for Covid related health and well-being issues, the majority of our staff provided additional opportunities to engage with students. These included direct contact with families, online learning classes, preparation and distribution of home learning work packs.</p>	<p>* Further expansion of the Services Academy has ensued in 2023, with a year 11 class added. The year 11 student cohort is comprised of those who were in the year 10 Services Academy class last year. In 2023, there are now three Services Academy classes; the year 12/13 class, the year 11 class and year 10 class. The Services Academy Director has also been elevated at a national level, through taking on the role of writer of the Services Academy assessment standards.</p> <p>* Earlier use of tracking and monitoring systems.</p> <p>* Further enhancement of staff knowledge of Te Tiriti O Waitangi and Te Ao Maori. Focused PLD throughout the year, including use of Teacher Only Days.</p> <p>* The Sport in Education programme within the school will become the ERO evaluation focus this year. This emphasis is an evaluation of how effectively</p>

<p>* Based on the 2021 Analysis of Variance, the following evaluation (where to next?) recommendations were made:</p> <p>Refinement of our current NCEA tracking system to include all teaching staff. All staff meetings, were to have a clear focus upon identification, tracking and monitoring of individual student progress. Identification was completed in the early part of 2022 on various groupings of students. These target groupings include:</p> <p>[1] Year 11 students who did not achieve Junior Diploma in 2021.</p> <p>[2] Year 11 students who attained Merit and Excellence in the Junior Diploma.</p> <p>[3] Year 12 / Level 2 and Year 13 / Level 3 students who have not yet attained Level 1 Literacy or Numeracy.</p> <p>[4] Level 2 students who gained endorsements at Level 1.</p>	<p>Target Groupings –</p> <p>[1] Only three of the 11 students who did not achieve Junior Diploma in 2021 were enrolled at Tokoroa High School for the full 2022 year. Two of the three gained NCEA Level 1 in 2022. The sole unsuccessful student had an 18% attendance rate.</p> <p>[2] 21 students attained Junior Diploma with Excellence in 2021. Of these 21 students, for NCEA Level 1 in 2022, seven gained Excellence, ten gained Merit, three gained Achieved and one student did not attend school for the year due to illness. Of the 33 students with Junior Diploma Merit in 2021, one gained Excellence in NCEA Level 1 in 2022. Ten students attained Merit, 19 students attained Achieved and three had Not Achieved.</p> <p>[3] Three of five current year 12 students who did not achieve NCEA Level 1 in 2021 did so in 2022. They also attained Level 2. One of two current year 13 students who had not attained Level 2 in 2021, did so in 2022.</p> <p>[4] 20 of the 2022 Level 2 student cohort attained a Level 1 certificate endorsement in 2021.</p>	<p>Students returning to school were given additional tutoring classes, as well as lessons conducted during lunchtime and intervals.</p> <p>* Deep-rooted inequities between students from wealthy schools and those from low decile schools were highlighted during the past three Covid-19 years. New Zealand society witnessed greater access to online learning by students attending more affluent students as a fundamental difference. However, the strength of Tokoroa High School is the teaching and learning opportunities offered to students unselfishly by staff.</p> <p>* NCEA results from 2019, highlighted Tokoroa High School's outstanding academic performance. It was a useful pre-Covid indicator of our school's NCEA results. Measured against other nine schools within a 70-kilometre radius of Tokoroa High School, as well as National and Decile 2 figures, the 2019 results recognised the strength of this school's academic achievement.</p>	<p>the year 9 and 10 culturally responsive curriculum and pedagogy is improving equitable outcomes for all learners.</p> <p>The focus has:</p> <ul style="list-style-type: none"> - teachers and leadership working collaboratively to create and implement a responsive and adaptive curriculum design and plan for Year 9 and 10. - gathering a range of data to monitor student progress and achievement throughout the year and respond and adapt where needed to better meet the needs of all learners. <p>Link to NELPs:</p> <ul style="list-style-type: none"> - Develop teacher confidence and competence to teach diverse learners with varying needs - Use development opportunities for teachers for akonga for leaders to build their teaching capability, knowledge and skills in te ao Māori and tikanga Māori - Identify and respond to learner strengths, progress and needs, and learner, whanau aspirations <p>Link to Te Ara Huarau School Improvement Framework:</p>
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<p>[5] Level 3 students who gained endorsements at Level 2.</p>	<p>Two students gained Excellence in Level 1 (2021) and Level 2 (2022). Another gained a Merit in 2021 and then Excellence in 2022. Two students attained an Excellence in 2021 and then Merit in 2022. Three students earned Merits in both 2021 and 2022. 12 students attained Merit endorsements at Level 1 in 2021 and Achieved at Level 2 in 2022.</p>		<p>- Teachers are taking steps and strengthening the implementation of teaching strategies and practices that build greater equity</p> <p>- Equity and meaningful learning experiences, better design with targeted well monitored approaches, including a focus on Māori and Pasifika learners</p> <p>- Learners with diverse learning requirements are also a priority</p>
<p>[5] Level 3 students who gained endorsements at Level 2.</p>	<p>[5] In 2022, 21 year 13 students had gained Level 2 certificate endorsements the year before. Excellence endorsements were attained by three students in both 2021 and 2022. One student achieved a Merit endorsement at Level 2 and then gained Excellence at Level 3 a year later. Four students attained Excellence at Level 2 and Merit at Level 3. Three students had an Excellence endorsement at Level 2 and an Achieved endorsement at Level 3. Four students attained Merit endorsements in both Level 2 and Level 3. Six students gained Merit at Level 2 and Achieved at Level 3.</p>		<p>* Teachers and subject departments developing their readiness for new NCEA Level 1 implementation in 2024.</p>
<p>[6] Year 13 students who do not currently have university entrance literacy.</p>	<p>[6] Just over half (50.8%) of our year 13 cohort attained university entrance literacy. This</p>		

<p>* All teaching staff were encouraged to provide support plans for individual students.</p>	<p>was below the school target of 55%.</p> <p>* Certificate Endorsements Achieved with Excellence: The Level 1 result is 9.8%, the highest figure attained for the past five years.</p> <p>The Level 2 result is 4.8%, which is below the previous year's figure of 6%.</p> <p>The Level 3 result is 12.8%, which is the best result for many years.</p> <p>* Certificate Endorsements Achieved with Merit: The Level 1 result is 28.0%, which easily exceeds the best recorded figure over the past six years of 11.9% in 2021.</p> <p>The Level 2 result is 12.9%, which is the highest recorded for the school over the past six years.</p> <p>The Level 3 result of 12.8% is again the best recorded for the past six years.</p>		
<p>Planning For 2023: Continue to work on implementing a "5 N's" concept – Name, Numbers, Needs, Next Steps, Network. At the present time, this strategy appears more likely in certain settings. These include Te Kahui Whetu, Services Academy, Sport in Education and Teen Parent Unit.</p>			

Strategic Area 1: Raising Student Achievement in STEM (Science, Technology, Engineering and Mathematics) Level 3

Report written by Alan Utanga, Head of Department, Science.

Technology is transforming the world of work and schools are tasked with preparing students for a future world that will inevitably require some level of STEM capability. The challenge is how to encourage more rangatahi to opt into STEM-related subjects and develop the necessary soft skills, particularly those who are under-represented in technology – females, and Māori and Pacific people. (Retrieved from: <https://gazette.education.govt.nz/articles/providing-future-world-pathways-info-stem-careers/>)

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
<p>* Year 13 students are offered a fairly wide range of STEM related subjects. The school offers these as stand-alone subjects, meaning that these classes will always be taught irrespective of whether the subject may have low student numbers.</p> <p>The subject list offered in 2022 included; Biology, Chemistry, Physics, Earth Sciences, Calculus, Statistics, Technology, Geography, Computing and Digital Technology.</p>	<p>* Other students (i.e., neither Māori or Pacific) achieved one or more STEM subjects better than Māori or Pacific students with a consistent successful trend over the last 5 years. The greatest success occurred for Māori and other students in 2019, also the year COVID-19 was uncovered, and subsequently success trends waned but picked up for all groups in 2022. Overall, other students (i.e., neither Māori or Pacific) have been the most successful group in this category. This is due to consistent successful results in science and chemistry.</p> <p>Other students (i.e., neither Māori or Pacific) have dominated the success trends in achieving two or three STEM subjects.</p>	<p>* It's important to note that success in STEM subjects can be influenced by a variety of factors, such as access to resources, quality of education, and socio-economic status. While it is true that other students (i.e., neither Māori or Pacific) have achieved better results in STEM subjects in recent years, it is not necessarily an indication of inherent ability or intelligence.</p> <p>* In 2020, the year of disruptive learning due to COVID-19, student success was significant for other students, and in 2021 student success was significant for Māori and Pacific. It is evident that other students (i.e., neither Māori or Pacific) dominate success in STEM subjects with Pacific making important progress.</p>	<p>* Overall, there is still work to be done to ensure that all students, regardless of their background, have access to quality education and equal opportunities for success in STEM subjects.</p> <p>* It is also important to recognize the progress made by Māori and Pacific students, particularly in 2021. This progress may be the result of targeted efforts to improve educational outcomes for these groups, and it is important to continue supporting these efforts to ensure that all students have equal opportunities for success in STEM subjects</p>
<p>Planning for next year: Overall, there is still work to be done to ensure that all students, regardless of their background, have access to quality education and equal opportunities for success in STEM subjects.</p>			

Strategic Area 1: Raising Student Achievement in University Entrance

Significant improvements in the numbers of year 13 students attaining the University Entrance qualification have occurred since 2017. Tracking and monitoring has seen an extra focus during that period of time.

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
<p>* Year 13 students were offered a wide range of University Entrance domain subjects. As in the past, these subjects included; Art, Biology, Business Studies, Calculus, Chemistry, Computing & Visual Design, Dance, Design, Earth Sciences, English, Geography, Health, History, Languages (Cook Islands Maori, Japanese, Samoan, Te Reo Maori), Music, Painting, Physical Education, Physics, Statistics.</p> <p>* Expansion of the SUP3 (supported academic tutoring) initiative to enable more students to have adequate mentoring. The SUP3 teacher was tasked with monitoring student progress towards University Entrance. The SUP3 role also encompassed the duties of the Year 13 Careers person</p>	<p>* As seen in Table 2 (page 3), the 2022 University Entrance results (29.2%) were an improvement upon the 2021 results (22.1%). Although, the 2022 figure was still much lower than the undoubted high figure of 41.7% in 2020, it was higher that the UE figures attained in five other years (2014, 2015, 2016, 2018, 2021).</p> <p>* Improvements in the 2022 results over the 2021 figures were seen in all ethnicity categories.</p> <p>* However, variances were noted in the analysis of gender results where male students scored higher (33.3%) than females (25%). This is the first occasion where male students have out-performed female students in University Entrance.</p>	<p>* Maintaining a wide range of university entrance subject domains was advantageous for all year 13 students. Several students have since enrolled at university to study Engineering, Law, Science, Education and Social Sciences.</p> <p>* The SUP3 initiative introduced across all year 13 subject lines in 2022, was hugely beneficial for students intending to continue future tertiary studies. SUP3 takes a specifically focused approach towards the attainment of university entrance. Students are carefully tracked and provided with strong pastoral and academic support.</p> <p>* University entrance results could have been higher. However, not all year 13 students and year 13 subject teachers were fully appreciative of the value of the SUP3 initiative.</p>	<p>* More in-depth analysis of student results from 2022.</p> <p>* Review of current university entrance courses and programmes to determine – “What’s working and what’s not”.</p> <p>* Greater tracking and monitoring of year 13 student progress.</p> <p>* More support for the SUP3 teacher.</p> <p>* Reduce the number of subject choices for year 13 students from six to five.</p>

Strategic Area 2: Attendance - All students will have 90% attendance across the whole school:

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)																																																																																																		
<p>The following actions and initiatives were listed in the 2022 Attendance Achievement Plan:</p> <p>School-wide approach to attendance.</p> <p>Responsibilities of tutors and deans to be clearly defined and communicated.</p> <p>Deans to oversee the follow-up of absences by tutors.</p> <p>Raising the awareness of the positive relationship between regular attendance and academic success.</p> <p>Students informed of goals and expectations outlined to them.</p> <p>Diaries issued and teachers making an effort to ensure good use of these to facilitate better planning by students.</p> <p>Students receive rewards for attendance.</p>	<p>Attendance Data:</p> <p>Table 4: Attendance 2022 - Ethnicity</p> <table border="1" data-bbox="368 1144 655 1704"> <thead> <tr> <th></th> <th>Maori</th> <th>NZ European / Other</th> <th>Pasifika</th> <th>Grand Total</th> </tr> </thead> <tbody> <tr> <td>9</td> <td>80%</td> <td>74%</td> <td>85%</td> <td>80%</td> </tr> <tr> <td>10</td> <td>67%</td> <td>76%</td> <td>76%</td> <td>70%</td> </tr> <tr> <td>11</td> <td>76%</td> <td>86%</td> <td>74%</td> <td>78%</td> </tr> <tr> <td>12</td> <td>65%</td> <td>73%</td> <td>73%</td> <td>69%</td> </tr> <tr> <td>13</td> <td>78%</td> <td>73%</td> <td>78%</td> <td>76%</td> </tr> <tr> <td>total</td> <td>73%</td> <td>77%</td> <td>79%</td> <td>75%</td> </tr> </tbody> </table> <p>Table 4a: Attendance 2021 - Ethnicity</p> <table border="1" data-bbox="719 1155 1007 1704"> <thead> <tr> <th></th> <th>Maori</th> <th>NZ European / Other</th> <th>Pasifika</th> <th>Grand Total</th> </tr> </thead> <tbody> <tr> <td>9</td> <td>59%</td> <td>56%</td> <td>62%</td> <td>59%</td> </tr> <tr> <td>10</td> <td>78%</td> <td>89%</td> <td>83%</td> <td>81%</td> </tr> <tr> <td>11</td> <td>75%</td> <td>80%</td> <td>85%</td> <td>77%</td> </tr> <tr> <td>12</td> <td>68%</td> <td>78%</td> <td>74%</td> <td>70%</td> </tr> <tr> <td>13</td> <td>55%</td> <td>71%</td> <td>62%</td> <td>60%</td> </tr> <tr> <td>total</td> <td>69%</td> <td>79%</td> <td>74%</td> <td>72%</td> </tr> </tbody> </table> <p>Table 5: Attendance 2022 - Gender</p> <table border="1" data-bbox="1070 1178 1286 1704"> <thead> <tr> <th></th> <th>Female</th> <th>Male</th> <th>Grand Total</th> </tr> </thead> <tbody> <tr> <td>9</td> <td>81%</td> <td>79%</td> <td>80%</td> </tr> <tr> <td>10</td> <td>70%</td> <td>70%</td> <td>70%</td> </tr> <tr> <td>11</td> <td>80%</td> <td>76%</td> <td>78%</td> </tr> <tr> <td>12</td> <td>66%</td> <td>71%</td> <td>69%</td> </tr> <tr> <td>13</td> <td>89%</td> <td>72%</td> <td>76%</td> </tr> <tr> <td>total</td> <td>75%</td> <td>74%</td> <td>75%</td> </tr> </tbody> </table>		Maori	NZ European / Other	Pasifika	Grand Total	9	80%	74%	85%	80%	10	67%	76%	76%	70%	11	76%	86%	74%	78%	12	65%	73%	73%	69%	13	78%	73%	78%	76%	total	73%	77%	79%	75%		Maori	NZ European / Other	Pasifika	Grand Total	9	59%	56%	62%	59%	10	78%	89%	83%	81%	11	75%	80%	85%	77%	12	68%	78%	74%	70%	13	55%	71%	62%	60%	total	69%	79%	74%	72%		Female	Male	Grand Total	9	81%	79%	80%	10	70%	70%	70%	11	80%	76%	78%	12	66%	71%	69%	13	89%	72%	76%	total	75%	74%	75%	<p>* As stated in the 2020 and 2021 Analysis of Variance reports, as well as previous comments in this current 2022 report, the impact that Covid has had on student attendance and student retention has been dramatic. Covid has been the major factor in the drop in the school roll at senior level. Pre-Covid roll sizes at senior level tended to trend above 100 students at each level.</p> <p>* 2022 data in Table 4, shows an average attendance rate of 75%. This was a rise from the 2021 figure of 72% as seen in Table 4a. In 2020, the attendance data showed that we had an average attendance rate of 78%. Pre-Covid data from 2019 displayed an attendance rate of 81% and in 2018, it was 78%.</p> <p>* The largest differences were seen in the year 13 female (89%) and year 13 male (72%) figures in 2022 (Table 5).</p>	<p>* An extra person has been added to the school's Senior Leadership team and is specifically tasked with attendance. This is a new senior management role introduced for 2023. Our senior leader is already liaising with community support agencies.</p> <p>* Continue to follow the steps and proposed actions in the 2023 Attendance Plan.</p>
	Maori	NZ European / Other	Pasifika	Grand Total																																																																																																	
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Parents informed of goals and expectations in Newsline and at hui. Attendance officer to maintain the follow-up procedure i.e. phoning twice daily and making use of the truancy service South Waikato Attendance Service (SWAS).

Deans meet fortnightly with DP and discuss students at risk.

Preparation and completion of referrals to TAG.

I.A.P's completed for students needing intervention.

Subject teachers to discuss concerns with tutor first and then contact home if deemed appropriate.

Annual statistical report to Principal and BoT.

Statistical analysis every term.

Participate in the Ministry of Education annual attendance survey.

Table 5a: Attendance 2021 - Gender

	Female	Male	Grand Total
9	66%	55%	59%
10	81%	81%	81%
11	74%	80%	77%
12	68%	72%	70%
13	63%	57%	60%
total	72%	72%	72%

Table 6: Attendance 2022 – Ethnicity & Gender

Ethnicity	Female	Male	Grand Total
Maori	74%	72%	73%
NZ European/Other	79%	76%	77%
Pasifika	75%	81%	79%
total	75%	74%	75%

Table 6a: Attendance 2021 – Ethnicity & Gender

Ethnicity	Female	Male	Grand Total
Maori	69%	69%	69%
NZ European / Other	77%	81%	79%
Pasifika	77%	70%	74%
total	72%	72%	72%

* Maori attendance in 2022 (Table 4 & Table 6) was 73%, which was a rise over the 2021 figure of 69% (Table 4a & Table 6a), but a drop from the 2020 figure of 76%.

* NZ European/Other attendance in 2022 (Table 4 & Table 6) was 77%, whilst for 2021 (Table 4a & Table 6a), it was 79%. These two figures were lower than the 2020 total of 81%.

* Pasifika attendance in 2022 (Table 4 & Table 6) was 79%, which was a 5% rise over the 2021 (Table 4a & Table 6a) figure of 74%. The 2020 total was 84%.

* Extra support was needed by the school in order to engage the services of attendance officer personnel that could work in the community to liaise with whanau. The school desperately needed this sort of intervention to assist the attendance initiatives that were currently in place.

* The creation of 82 new attendance officer roles by the Government is a welcome relief towards combating truancy. The hope is that more young people will engage back into education.

Strategic Area 3: To Improve literacy and numeracy skills across the whole school – Level 1 Numeracy: (Numeracy Coordinator)

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
<p>The Tokoroa High School Mathematics Department offers numeracy programmes to students in Year 9 through to Year 13. The aim is to create a numeracy rich environment and encourage a whole school approach to developing numeracy skills. It is therefore, our expectation that all teachers will be teachers of numeracy. The school also supports involvement of parents in developing numeracy skills.</p> <p>* Target Student Group</p> <p>There were six numeracy catch-up sessions held to help pupils improve their numeracy skills and meet the curriculum requirements.</p> <p>“Early Intervention” - students were identified in Term 1 so that necessary steps are taken to assist these students in a timely manner.</p> <p>Effective feedback and collaboration to support improved student numeracy outcomes – to identify “what works best” for different learner groups.</p> <p>Providing extra support staff to assist students with low levels of numeracy achievement.</p> <p>Mentoring programme for new staff.</p> <p>Planning for next year: Continue to support the numeracy initiatives in school and facilitate necessary resources to cater for all the learner groups. Facilitating the transition (staff, learners, and whanau) of the new NCEA requirements.</p>	<p>Strategic Level 1 Numeracy Goal for 2022:</p> <p>94% of Year 11 students will achieve the required Numeracy credits for NCEA Level 1.</p> <p>NZQA Provisional Result:</p> <p>87.6% of Year 11 students achieved the required Numeracy credits for NCEA Level 1.</p> <p>All students (100%) who remained at school for the entire academic year attained Level 1 Numeracy. (Refer to Appendices: Chart 5 Level 1 Literacy and Numeracy)</p> <p>In raising numeracy standards, it enabled students to be more confident in their ability to do mathematics. This also rectified prior mathematical misconceptions students had about the subject.</p> <p>Professional development - upskilling, NCEA changes.</p>	<p>Retention of senior students for the entire year was the critical factor in 12.4% of students not achieving Level 1 Numeracy.</p> <p>Student attendance The school's attendance rate for year 11 students over the year was 78%.</p> <p>Roll-based vs Participation based measure.</p> <p>School's NCEA attainment rates may have dropped as every student counts across the whole year. (Source: NZQA)</p>	<p>Professional Development</p> <ul style="list-style-type: none"> - Over the next few years, NCEA will transition from its current form into the new qualification – upskilling of staff is vital. <p>Resources</p> <ul style="list-style-type: none"> - sustaining the numeracy achievement initiatives. <p>Inclusive Approach</p> <ul style="list-style-type: none"> - Numeracy Coordinators role in tracking and monitoring Level 1 Numeracy. - sustaining 'Numeracy catch up days' as required. This has proven to be a successful mechanism that has been used over the past few years – “success stories”

Report on the 10th 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”*

Student Achievement - Year 9

Year 9 raw data – (117 students)	Maori	Pasifika	European/Other
Not Achieved	8	1	4
Achieved	22	19	16
Merit	11	9	4
Excellence	11	5	7

Year 9 Achievement rate and School Charter variation

Year 9 - (117 students)	Overall	%	School Charter Goals	Variation
Excellence	23	20%	5%	15%
Merit	24	21%	25%	-4%
Achieved	57	48%	55%	-7%
Not Achieved	13	11%	15%	-4%

Discussion of Year 9 Results

There was a higher number of excellences achieved this year. It was 15% above the charter goal. There could be many reasons for this such as a stronger cohort, students more motivated or a lack of internal moderation. It is probably time to implement a school wide 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 2023.

Next Steps

- Target the thirteen year 9 students who did not achieve the diploma.
- Implement school wide internal moderation with subjects
- Emphasis on tracking students each term through department meetings. This is to form part of the term review.
- Ensure students have the opportunity to re-sit each term and not at the end of a year
- Investigate what additional support can be given to support new students enrolling during the year.

Student Achievement - Year 10

Year 10 raw data – (107 students)	Maori – (45)	Pasifika – (27)	European/Other – (35)
Not Achieved	10	6	3
Achieved	22	13	15
Merit	9	6	6
Excellence	4	2	11

Year 10 Achievement rate and School Charter variation

Year 10 - (107 students)	Overall	%	School Charter Goals	Variation
Excellence	17	15%	5%	10%
Merit	19	20%	25%	-5%
Achieved	50	47%	55%	-8%
Not Achieved	19	18%	15%	3%

The Year 10 data shows a 5% increase above the charter goal for excellence. The others were slightly under the charter goals. There were similar achievement levels through the various ethnicities.

Next Steps

- Target the 19 year 10 students who did not achieve the diploma. Of this number, four students enrolled in school late in the year.
- 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.
- Investigate what additional support can be given to support new students enrolling during the year.

Summary

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.

Further community consultation will take place in 2023 to ensure that families are well versed in the requirements of the Junior Diploma.

Tokoroa High School
Leavers Data Analysis (2023 for 2022)
 Compiled by Brian K Reid, Deputy Principal, Tokoroa High School

2022 Baseline Data - (Year 13 Leavers)

Leavers Total	Male	Female	Māori	Pasifika	European / Other
78	39	39	39	18	21

In 2022 Tokoroa High School had **78** Year 13 leavers. Of these, **67** achieved Level Two NCEA or better which gives us an **86%** rate, which is above the national target set at 85% and is a decrease of 7% on 2021. Of those 11 students who did not achieve Level Two NCEA or better, five were in our special needs unit Te Kahui Whetu and were not doing an NCEA programme. Two students attended less than 9 days. The other four had extremely low attendance below 22%.

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, 85% of Māori leavers achieved Level 2 or above which is on par with 2021. Three Māori leavers are in our special needs unit and did not sit an NCEA programme. Two students attended less than 9 days. If those students are not included, then Māori had a 95% achievement rate at Level 2.

100% of Pasifika leavers achieved Level 2 or above, which is on par with 2021.

81% of European/Other achieved Level 2 or above which is a 14% decrease on 2021. Two students are in our special needs unit and did not complete an NCEA programme. Two students attended less than 50% of the time. If this was considered, then European/Other would be 100%.

If the students who did not have a chance of completing the year are considered then Māori achieved **95%**, 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 (86% of all students / or 97% 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 must be to make students, parents, teachers, and the community more aware of the importance of completing Year 13.

There seems to be a growing issue 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. 7 went into employment, 2 enrolled into a course, 1 is returning to school and 1 had enrolled into another school.

- 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 student’s potential is to be realised.
- Roll out of SUP3 programme to all Year 13 students.

Year 13 Leavers 2022 (78)

Employment	37	47%
Course/Polytechnic/University	37	47%
Returned to school	2	3%
Another School	2	3%
Unknown	0	0%

Year 12 Leavers

Leavers Total	Male	Female	Māori	Pasifika	European / Other
13	7	6	6	4	3

In 2022 Tokoroa High School had **13** Year 12 leavers. Of these, **4** achieved Level Two NCEA or better which gives us a **30%** pass rate, which is below the national target set at 85%. Of those 9 students who did not achieve Level Two NCEA or better, 9 had an attendance of less than 55 days.

Year 12 Leavers 2022 (13)

Employment	7	54%
Course/Polytechnic/University	1	8%
Returned to school	0	0%
Another School	5	38%
Unknown	0	0%

Year 11 Leavers

Leavers Total	Male	Female	Māori	Pasifika	European / Other
23	14	9	13	0	0

In 2022 Tokoroa High School had 23 Year 11 leavers.

Year 11 Leavers 2022 (23)

Employment	9	39%
Course/Polytechnic/University	0	0%
Returned to school	0	0%
Another School	12	52%
Unknown	2	9%

21 of the 23 students attended less than 50 days. 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 has not 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. Over the past 12 months, rents have increased in town and some families are sharing houses.

The impact of covid has seen an increase in students leaving school early and going into employment to help their families out.

Leavers Data Trends 2013 – 2022 Year 13

	Male	Female	Māori	Pasifika	European/ Other*
Leavers Total 2022					
78	39	39	39	18	21
Leavers Total 2021	Male	Female	Māori	Pasifika	European/ Other
89	47	42	37	25	27
Leavers Total 2020	Male	Female	Māori	Pasifika	European/ Other
114	55	59	48	31	35
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

Leavers Destination 2017-2022 Year 13

	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022
# of students	144		123		108		114		89		78	
Employment	57	40%	42	34%	45	41%	50	44%	38	43%	37	47%
Course/Polytech/ University	60	46%	60	49%	46	43%	42	37%	47	53%	37	47%
Returned to school	0	0	2	1.5%	2	2%	5	4%	0	0	2	3%
Another School	5	3%	4	3.5%	3	3%	9	8%	2	2%	2	3%
Unknown	16	11%	15	12%	12	11%	8	7%	2	2%	0	0
Parenthood/TPU	0	0	0	0	0	0	0	0	0	0	0	0

Appendices:

2022 NCEA Data from NZQA:

- Chart 1 – (Generated 20 January 2023)
➤ Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Overall Results
- Chart 2 – (Generated 20 January 2023)
➤ Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Results by Gender
- Chart 3 – (Generated 20 January 2023)
➤ Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Results by Ethnicity
- Chart 4 – (Generated 20 January 2023)
➤ PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Tokoroa High School
- Chart 5 - (Data as at 03/04/2023)
➤ Literacy and Numeracy: Tokoroa High School
- Chart 6 - (Data as at 03/04/2023)
➤ NCEA, NCEA Endorsements, and UE: Tokoroa High School - Tokoroa High School
- Chart 7 - (Generated 5-April-2023)
➤ Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School
- Chart 8 - (Generated 5-April-2023)
➤ Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School (2022)

Achievement in NCEA and UE: Tokoroa High School

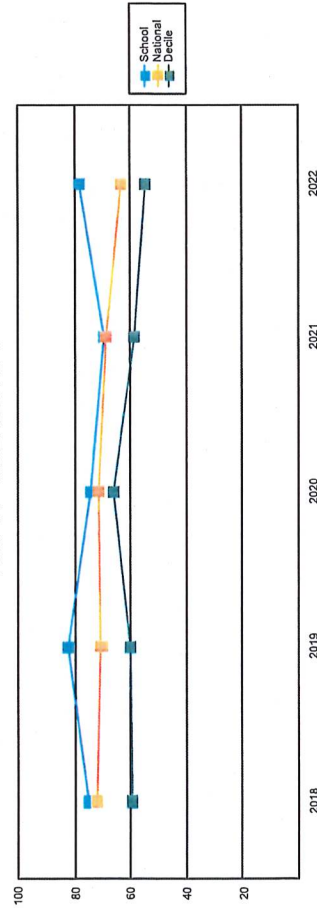
Generated 20-Jan-2023

PR2 - Enrolment Based Cumulative Overall Results

Tokoroa High School

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2018	75.2	72.9	64.4	28.7
2019	82.7	80.0	82.7	32.1
2020	74.0	84.1	86.1	41.7
2021	69.8	87.5	77.9	22.1
2022	78.1	81.6	72.3	29.2

Year 11 - NCEA Level 1



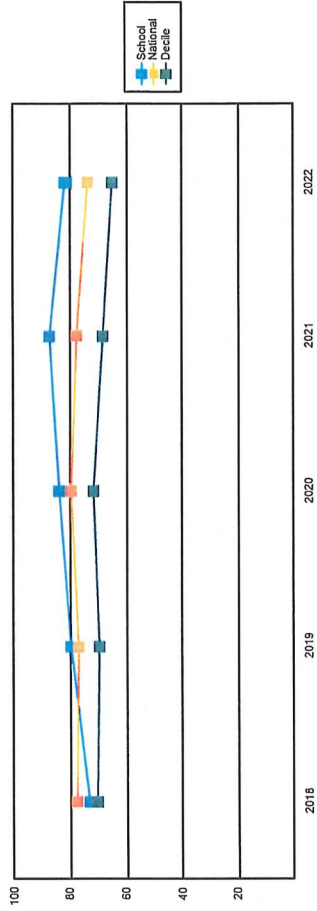
National

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
77.6	66.1	48.9
77.5	67.3	49.3
80.1	72.1	53.4
77.9	70.5	51.9
74.0	67.2	48.2

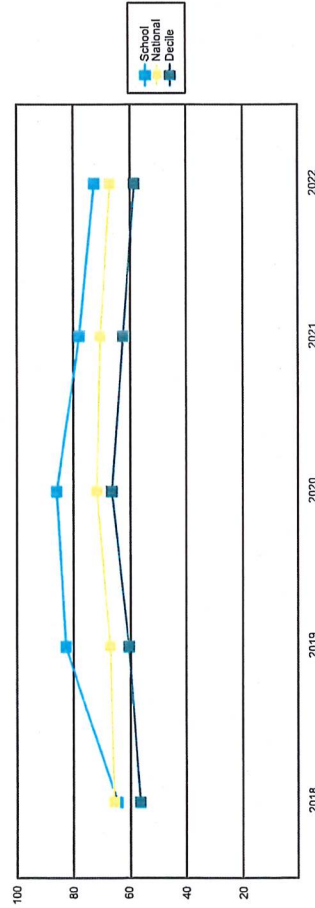
Decile 2

Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
59.2	70.7	56.5	29.4
60.0	69.5	60.3	29.8
66.1	71.6	66.8	32.5
58.7	68.4	62.5	28.7
55.0	65.2	58.2	26.5

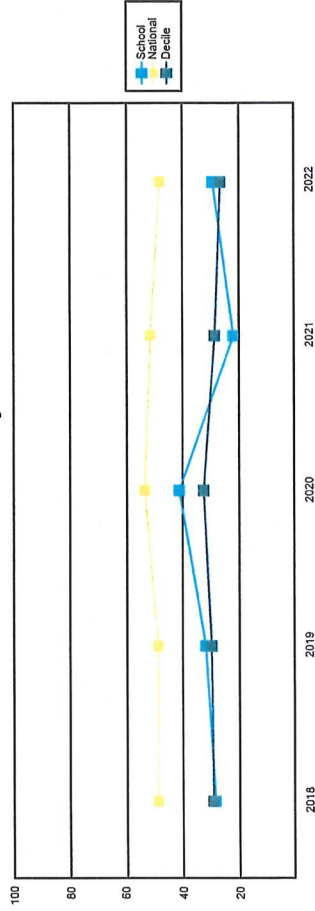
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



Achievement in NCEA and UE: Tokoroa High School

PR2 - Enrolment Based Cumulative Results by Gender

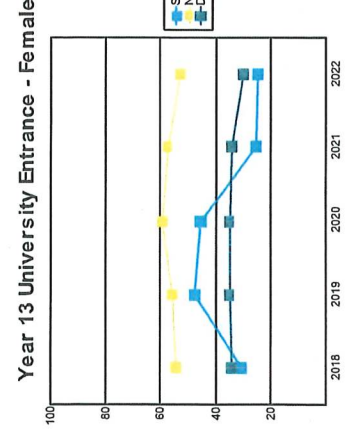
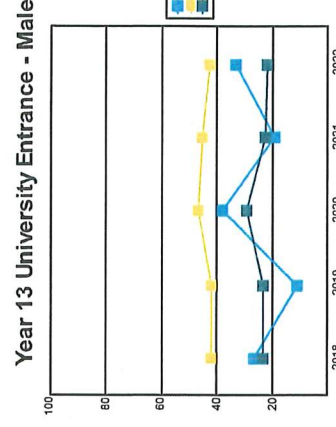
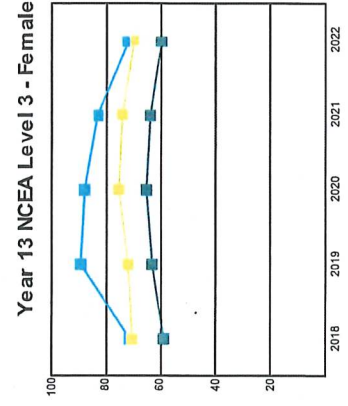
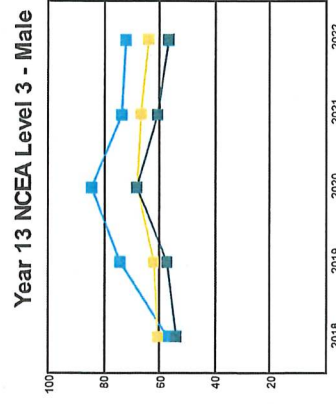
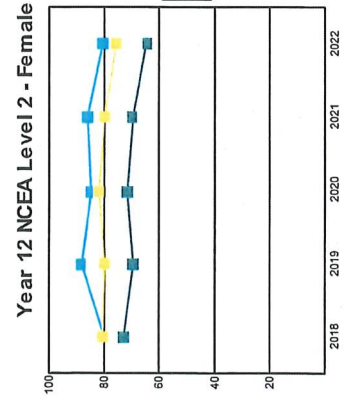
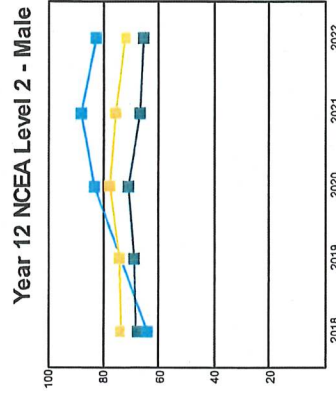
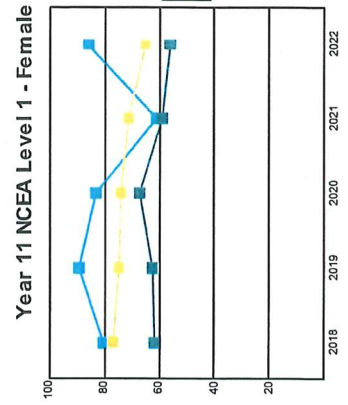
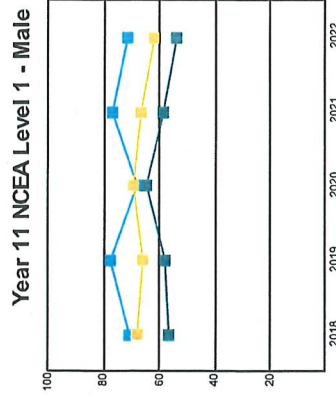
Generated 20-Jan-2023

Tokoroa High School

National

Decile 2

Academic Year	Year 11			Year 12			Year 13			UE	
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3		
Male											
2018	71.0	64.7	57.8	68.2	74.2	61.0	42.4	56.9	68.1	53.9	23.5
2019	77.5	74.2	74.3	66.5	74.7	62.3	42.2	57.8	69.3	57.4	23.6
2020	68.4	83.3	84.6	69.6	77.8	68.5	46.8	64.8	71.3	68.6	29.4
2021	76.9	88.1	73.8	67.0	76.0	66.8	45.5	58.7	66.9	61.1	23.0
2022	71.4	82.5	72.7	62.1	72.2	64.5	42.7	53.8	65.9	56.6	22.1
Female											
2018	80.4	80.4	71.4	76.8	81.0	70.7	54.8	61.7	73.4	58.8	34.8
2019	89.3	88.6	89.1	74.9	80.2	71.9	55.8	62.4	69.7	62.9	35.6
2020	83.0	85.1	87.9	74.1	82.4	75.5	59.6	67.5	71.9	65.1	35.6
2021	61.4	86.5	82.9	71.5	79.8	74.0	57.7	58.7	70.0	63.8	34.4
2022	85.7	80.6	71.9	65.2	75.7	69.7	53.3	56.3	64.6	59.7	30.6



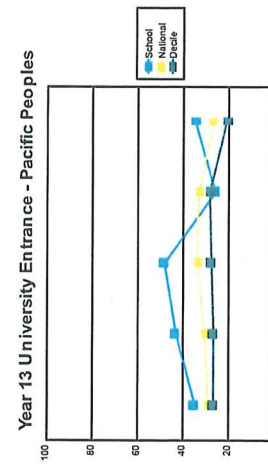
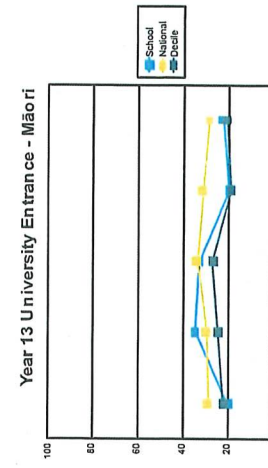
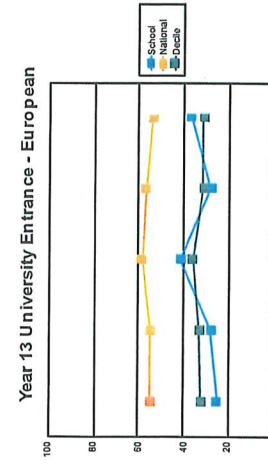
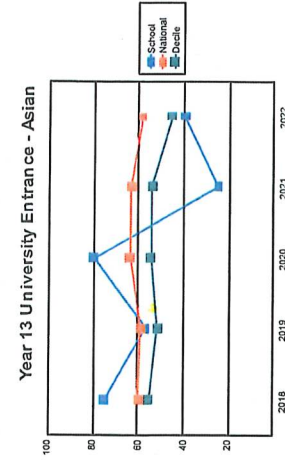
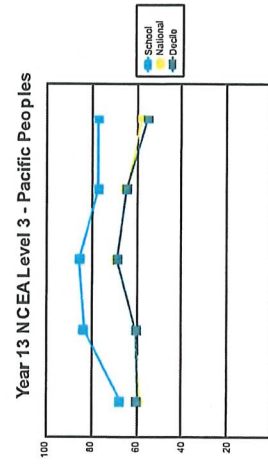
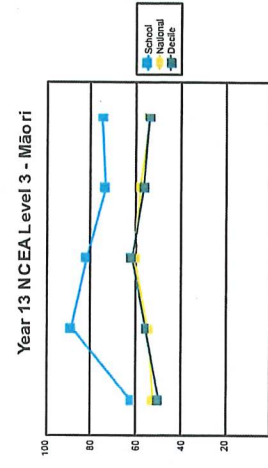
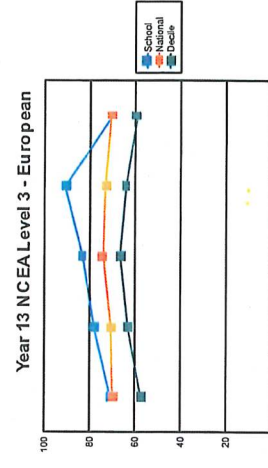
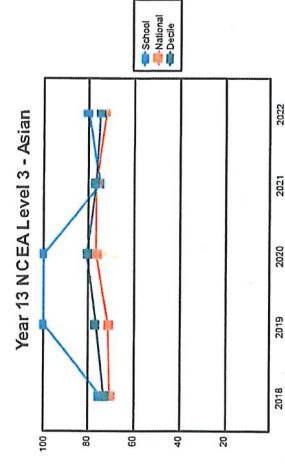
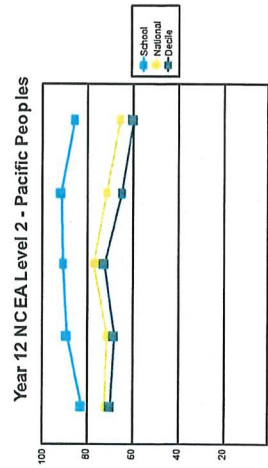
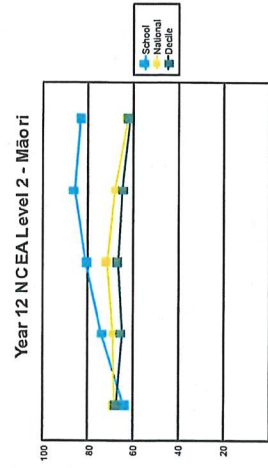
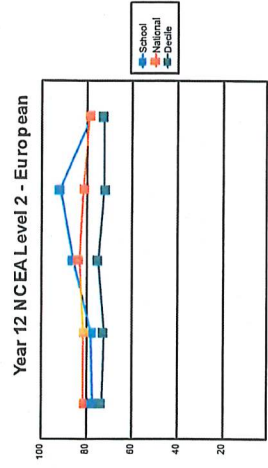
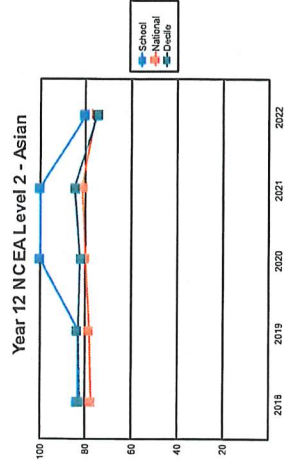
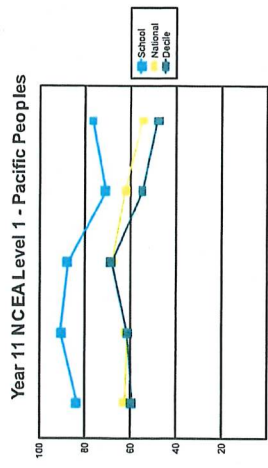
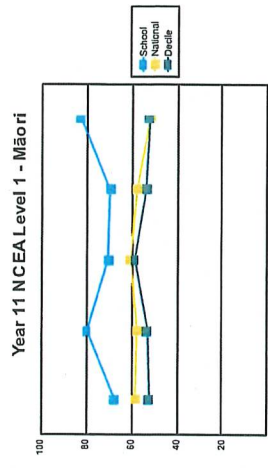
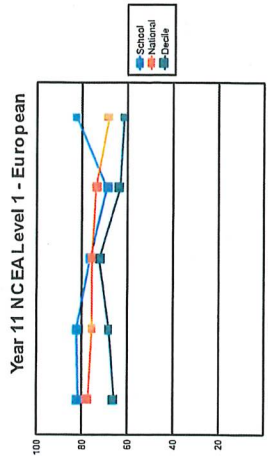
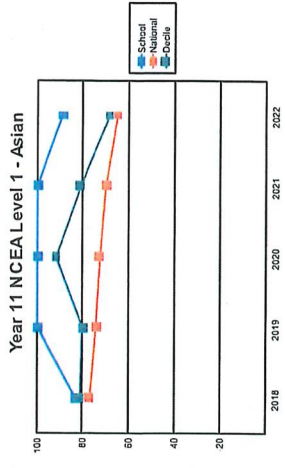
Achievement in NCEA and UE: Tokoroa High School

PR2 - Enrolment Based Cumulative Results by Ethnicity

Generated 20-Jan-2023

Academic Year	Tokoroa High School						National						Decile 2							
	Year 11		Year 12		Year 13		Year 11		Year 12		Year 13		Year 11		Year 12		Year 13			
	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE	NCEA L1	NCEA L2	NCEA L3	UE
Asian																				
2018	83.3	83.3	75.0	75.0	76.9	77.3	70.5	60.1	81.4	82.5	73.0	55.4	81.4	82.5	73.0	55.4	81.4	82.5	73.0	55.4
2019	100.0	83.3	100.0	57.1	73.9	78.3	71.3	59.3	80.1	83.3	76.9	51.6	80.1	83.3	76.9	51.6	80.1	83.3	76.9	51.6
2020	100.0	100.0	100.0	80.0	73.1	80.0	76.5	64.1	91.8	82.0	80.5	54.6	91.8	82.0	80.5	54.6	91.8	82.0	80.5	54.6
2021	100.0	100.0	75.0	25.0	70.0	81.1	76.2	63.4	81.1	84.5	76.7	54.2	81.1	84.5	76.7	54.2	81.1	84.5	76.7	54.2
2022	88.9	80.0	80.0	40.0	65.2	75.3	72.8	58.6	68.5	74.4	74.6	45.2	68.5	74.4	74.6	45.2	68.5	74.4	74.6	45.2
European																				
2018	82.1	77.5	70.8	25.0	78.0	81.5	69.9	55.0	66.4	73.5	57.4	32.3	66.4	73.5	57.4	32.3	66.4	73.5	57.4	32.3
2019	82.5	77.8	78.1	28.1	76.0	81.1	70.8	55.1	68.6	72.6	63.1	33.1	68.6	72.6	63.1	33.1	68.6	72.6	63.1	33.1
2020	76.6	86.0	83.3	41.7	75.8	83.2	74.6	59.0	72.4	75.2	66.4	36.1	72.4	75.2	66.4	36.1	72.4	75.2	66.4	36.1
2021	69.0	91.9	90.6	28.1	74.0	81.2	73.2	57.2	63.9	72.1	64.3	31.7	63.9	72.1	64.3	31.7	63.9	72.1	64.3	31.7
2022	82.7	78.1	70.4	37.0	68.7	78.6	70.8	54.1	61.9	72.7	59.5	31.5	61.9	72.7	59.5	31.5	61.9	72.7	59.5	31.5
Māori																				
2018	67.5	64.1	62.7	20.3	58.4	68.6	52.9	29.3	52.3	67.7	50.3	22.0	52.3	67.7	50.3	22.0	52.3	67.7	50.3	22.0
2019	79.8	73.9	89.1	34.8	57.7	68.9	55.1	29.9	53.4	65.4	56.0	24.4	53.4	65.4	56.0	24.4	53.4	65.4	56.0	24.4
2020	70.5	80.9	82.2	33.3	60.8	71.9	60.7	34.1	58.8	67.1	62.3	27.0	58.8	67.1	62.3	27.0	58.8	67.1	62.3	27.0
2021	69.5	86.4	73.9	19.6	57.7	68.3	58.5	31.7	53.6	64.8	56.6	18.8	53.6	64.8	56.6	18.8	53.6	64.8	56.6	18.8
2022	82.6	83.3	75.0	22.5	51.9	62.7	54.5	28.9	52.3	61.9	54.2	20.7	52.3	61.9	54.2	20.7	52.3	61.9	54.2	20.7
Middle Eastern/Latin American/African																				
2018	100.0	100.0	100.0	100.0	74.0	78.4	66.5	50.2	71.4	74.4	44.0	16.0	71.4	74.4	44.0	16.0	71.4	74.4	44.0	16.0
2019	100.0	100.0	100.0	100.0	67.5	75.5	68.3	52.0	59.4	80.0	72.5	37.5	59.4	80.0	72.5	37.5	59.4	80.0	72.5	37.5
2020	100.0	100.0	100.0	100.0	72.4	77.6	73.2	57.7	71.9	84.0	71.9	43.8	71.9	84.0	71.9	43.8	71.9	84.0	71.9	43.8
2021	100.0	100.0	100.0	100.0	68.4	78.0	70.3	56.0	72.7	88.0	88.0	68.0	72.7	88.0	88.0	68.0	72.7	88.0	88.0	68.0
2022	60.5	72.1	65.9	48.9	60.5	72.1	65.9	48.9	63.6	58.8	66.7	50.0	63.6	58.8	66.7	50.0	63.6	58.8	66.7	50.0
Other Ethnicity																				
2018	66.7	100.0	100.0	100.0	72.9	75.9	63.6	50.8	60.0	75.0	60.0	30.0	60.0	75.0	60.0	30.0	60.0	75.0	60.0	30.0
2019	50.0	100.0	100.0	100.0	74.4	75.1	67.4	52.9	56.3	72.7	57.1	28.6	56.3	72.7	57.1	28.6	56.3	72.7	57.1	28.6
2020	50.0	100.0	100.0	100.0	74.6	81.0	74.3	56.9	44.4	81.8	83.3	66.7	44.4	81.8	83.3	66.7	44.4	81.8	83.3	66.7
2021	50.0	100.0	100.0	100.0	73.2	78.5	72.9	55.1	77.8	50.0	55.6	11.1	77.8	50.0	55.6	11.1	77.8	50.0	55.6	11.1
2022	50.0	100.0	100.0	100.0	65.7	76.2	67.3	52.4	27.3	76.5	66.7	50.0	27.3	76.5	66.7	50.0	27.3	76.5	66.7	50.0
Pacific Peoples																				
2018	83.7	82.8	67.5	35.0	62.8	72.1	58.9	28.6	59.4	70.0	59.9	26.6	59.4	70.0	59.9	26.6	59.4	70.0	59.9	26.6
2019	90.7	89.2	83.3	43.3	61.8	71.3	60.3	30.3	61.4	68.3	60.1	26.4	61.4	68.3	60.1	26.4	61.4	68.3	60.1	26.4
2020	87.8	90.7	85.2	48.1	68.2	77.1	68.9	33.7	68.3	72.5	68.4	27.5	68.3	72.5	68.4	27.5	68.3	72.5	68.4	27.5
2021	71.0	91.9	76.9	25.6	62.3	71.5	64.9	33.0	54.9	64.9	64.2	27.6	54.9	64.9	64.2	27.6	54.9	64.9	64.2	27.6
2022	76.7	85.7	76.9	34.6	54.5	65.7	57.9	26.5	48.0	60.0	55.4	20.3	48.0	60.0	55.4	20.3	48.0	60.0	55.4	20.3

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



Literacy and numeracy

Population: NZ Domestic Years 11-13
 Cumulative Achievement Totals
 Academic Years: 2018, 2019, 2020, 2021, 2022
 Data as at: 03/04/2023

Decile: N/A
 Student Types: Regular Student, Alternative Education Student
 Including Students with Short Enrolments: No
 Student Gender: Display Selected as a Single Value
 Not Showing Ethnicity
 Showing Year Level

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											
	2018		2019		2020		2021		2022		
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	
Year 11											
Level 1 Literacy	104	83.2	116	91.3	97	78.9	79	82.3	88	83.8	
Level 1 Numeracy	113	90.4	119	93.7	108	87.8	82	85.4	92	87.6	
UE Literacy					2	1.6	1	1.0	2	1.9	
UE Literacy Reading					2	1.6	1	1.0	7	6.7	
UE Literacy Writing					3	2.4	1	1.0	2	1.9	
UE Numeracy	113	90.4	119	93.7	108	87.8	82	85.4	92	87.6	
Year 12											
Level 1 Literacy	97	90.7	108	98.2	103	96.3	90	93.8	72	94.7	
Level 1 Numeracy	103	96.3	108	98.2	105	98.1	91	94.8	74	97.4	
UE Literacy	28	26.2	35	31.8	28	26.2	30	31.3	33	43.4	
UE Literacy Reading	58	54.2	52	47.3	42	39.3	38	39.6	39	51.3	
UE Literacy Writing	29	27.1	37	33.6	33	30.8	37	38.5	37	48.7	
UE Numeracy	103	96.3	108	98.2	105	98.1	91	94.8	74	97.4	
Year 13											
Level 1 Literacy	86	98.9	79	97.5	70	97.2	75	97.4	59	90.8	
Level 1 Numeracy	87	100.0	79	97.5	70	97.2	76	98.7	59	90.8	
UE Literacy	41	47.1	43	53.1	40	55.6	42	54.5	33	50.8	
UE Literacy Reading	62	71.3	65	80.2	66	91.7	58	75.3	44	67.7	
UE Literacy Writing	42	48.3	43	53.1	41	56.9	43	55.8	34	52.3	
UE Numeracy	87	100.0	79	97.5	70	97.2	76	98.7	59	90.8	

NCEA, NCEA Endorsements, and UE

Reporting Population: NZ Domestic Years 11-13
 Cumulative Achievement Totals
 Enrolment Based Percentages
 Academic Years: 2018, 2019, 2020, 2021, 2022
 Data as at: 03/04/2023
 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
 Showing Year Level

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

	2018		2019		2020		2021		2022	
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
NCEA (Level 1)										
Year 11	94	75.2	105	82.7	91	74.0	67	69.8	82	78.1
Achieved with Excellence	6	6.4	1	1.0	7	7.7	3	4.5	8	9.8
Achieved with Merit	10	10.6	11	10.5	9	9.9	8	11.9	23	28.0
No Endorsement	78	83.0	93	88.6	75	82.4	56	83.6	51	62.2
Year 12	95	88.8	100	90.9	101	94.4	88	91.7	69	90.8
Achieved with Excellence	4	4.2	6	6.0	3	3.0	7	8.0	3	4.3
Achieved with Merit	9	9.5	9	9.0	17	16.8	8	9.1	9	13.0
No Endorsement	82	86.3	85	85.0	81	80.2	73	83.0	57	82.6
Year 13	86	98.9	79	97.5	69	95.8	75	97.4	59	90.8
Achieved with Excellence	6	7.0	5	6.3	6	8.7	3	4.0	8	13.6
Achieved with Merit	8	9.3	12	15.2	10	14.5	8	10.7	6	10.2
No Endorsement	72	83.7	62	78.5	53	76.8	64	85.3	45	76.3
NCEA (Level 2)										
Year 11	3	2.4			3	2.4	1	1.0		
Achieved with Merit										
No Endorsement	3	100.0			3	100.0	1	100.0		
Year 12	78	72.9	88	80.0	90	84.1	84	87.5	62	81.6
Achieved with Excellence	2	2.6	6	6.8	2	2.2	5	6.0	3	4.8
Achieved with Merit	8	10.3	6	6.8	3	3.3	9	10.7	8	12.9
No Endorsement	68	87.2	76	86.4	85	94.4	70	83.3	51	82.3
Year 13	86	98.9	78	96.3	68	94.4	70	90.9	57	87.7
Achieved with Excellence	3	3.5	3	3.8	6	8.8	2	2.9	6	10.5
Achieved with Merit	4	4.7	9	11.5	12	17.6	3	4.3	6	10.5
No Endorsement	79	91.9	66	84.6	50	73.5	65	92.9	45	78.9
NCEA (Level 3)										
Year 12			7	6.4	1	0.9	9	9.4	1	1.3
No Endorsement			7	100.0	1	100.0	9	100.0	1	100.0
Year 13	56	64.4	67	82.7	62	86.1	60	77.9	47	72.3
Achieved with Excellence	3	5.4	5	7.5	5	8.1	1	1.7	6	12.8
Achieved with Merit	2	3.6	6	9.0	7	11.3	4	6.7	6	12.8
No Endorsement	51	91.1	56	83.6	50	80.6	55	91.7	35	74.5
University Entrance										
Year 12	25	28.7			30	41.7	17	22.1	1	1.3
Year 13			26	32.1					19	29.2

Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School
STEM: Science, Technology, Engineering, and Mathematics

Generated 5-Apr-2023

Year 13 Students	Māori Students			Pacific Students			Other Students		
	Total #	Successful #	Successful %	Total #	Successful #	Successful %	Total #	Successful #	Successful %
2018	59	10	16.9%	40	11	27.5%	27	5	18.5%
2019	46	14	30.4%	30	4	13.3%	39	14	35.9%
Achieved One or More STEM Subjects	45	2	4.4%	27	2	7.4%	29	8	27.6%
2021	46	5	10.9%	39	5	12.8%	36	4	11.1%
2022	40	7	17.5%	26	6	23.1%	32	9	28.1%
2018	59	0	0.0%	40	3	7.5%	27	2	7.4%
2019	46	3	6.5%	30	0	0.0%	39	2	5.1%
Achieved Two or More STEM Subjects	45	0	0.0%	27	0	0.0%	29	5	17.2%
2021	46	4	8.7%	39	4	10.3%	36	2	5.6%
2022	40	2	5.0%	26	1	3.8%	32	6	18.8%
2018	59	0	0.0%	40	1	2.5%	27	1	3.7%
2019	46	1	2.2%	30	0	0.0%	39	0	0.0%
Achieved Three or More STEM Subjects	45	0	0.0%	27	0	0.0%	29	2	6.9%
2021	46	0	0.0%	39	1	2.6%	36	0	0.0%
2022	40	2	5.0%	26	0	0.0%	32	2	6.3%

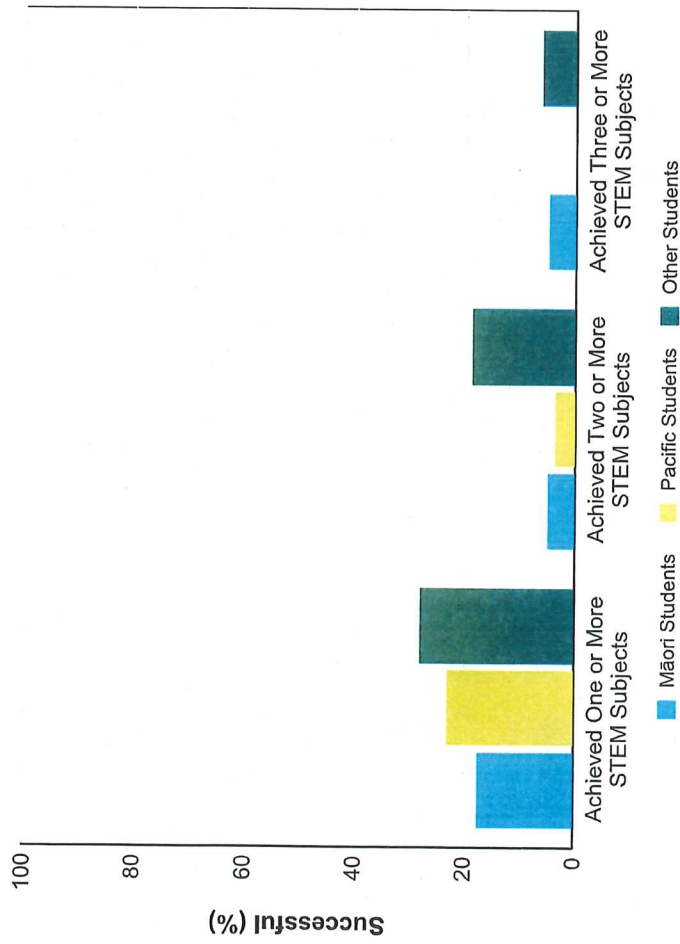
Who is included?

Consistent with the enrolment-based NCEA statistics measure, all Year 13 students in the New Zealand Domestic Student population with an enrolment of more than 70 calendar days. A student who identifies as both Māori and Pacific will be included in both ethnic groups. "Other Students" only includes students who identify as neither Māori nor Pacific.

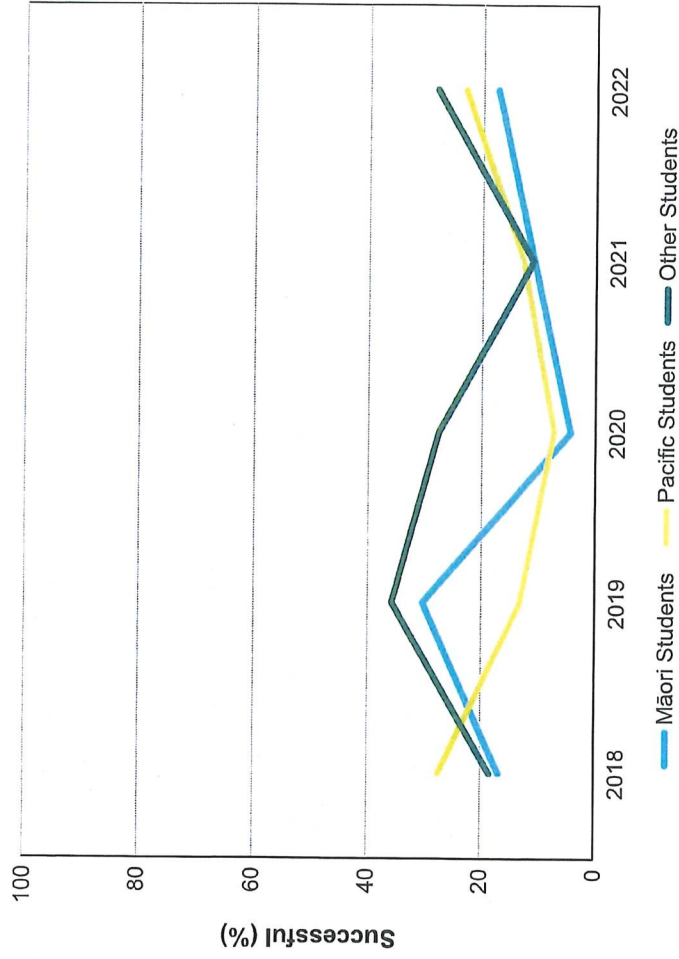
Who counts as successful?

Students who achieve 14 or more credits in any of the following UE approved subjects:
Biology, Chemistry, Physics, Earth and Space Science, Calculus, Statistics and Technology (Hangarau, and Digital Technologies).
Composite subjects (Science/Pūtaiao, Mathematics/Pāngarau, and Technology) built from the UE Approved list of subjects, are also included.
Credits achieved in, or prior to, the academic year specified are included.

Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School (2022)



Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School (Achieved One or More STEM Subjects)



Who is included?

Consistent with the enrolment-based NCEA statistics measure, all Year 13 students in the New Zealand Domestic Student population with an enrolment of more than 70 calendar days. A student who identifies as both Māori and Pacific will be included in both ethnic groups. "Other Students" only includes students who identify as neither Māori nor Pacific.

Who counts as successful?

Students who achieve 14 or more credits in any of the following UE approved subjects: Biology, Chemistry, Physics, Earth and Space Science, Calculus, Statistics and Technology (Hangarau, and Digital Technologies). Composite subjects (Science/Pūtaiao, Mathematics/Pāngarau, and Technology) built from the UE Approved list of subjects, are also included. Credits achieved in, or prior to, the academic year specified are included.

Tokoroa High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$11,538 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tokoroa High School Board:

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

