

# TOKOROA HIGH SCHOOL

## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 158

**Principal:** Willie Ford

**School Address:** Bilah Street, Tokoroa

**School Postal Address:** Private Bag, Tokoroa 3444

**School Phone:** 07 886 6109

**School Email:** info@tokoroahigh.school.nz

**Members of the Board:**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Leander Rangi	Presiding Member	Elected	Sep-25
William Ford	Principal ex Officio		
Gordon Naidoo	Parent Representative	Elected	Feb-23
Heidi Pene	Parent Representative	Elected	Sep-25
Michael Thomas	Parent Representative	Elected	Sep-25
Te Paea Riki-Pahewa	Parent Representative	Elected	Sep-25
Graeme Dewhurst	Parent Representative	Co-Opted	Sep-23
Alex Hounslow	Student Representative	Elected	Sep-23
Praveen Chandra	Staff Representative	Elected	Sep-25

**Accountant / Service Provider:** Education Services



# TOKOROA HIGH SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Group Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 21</u>	Notes to the Group Financial Statements
22-25	Independent Auditor's Report
 <b>Other Information</b>	
<u>26</u>	Kiwisport / Statement of Compliance with Employment Policy
<u>27</u>	Statement of Compliance with Employment Policy
<u>28-62</u>	Analysis of variance/ Evaluation of the School's Student Progress and Achievement
<u>63</u>	Report on how the school has given effect to Te Tiriti o Waitangi



# Tokoroa High School

## Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the group.

The Group's 2023 consolidated financial statements are authorised for issue by the Board.

Leander Rang

Full Name of Presiding Member

  
Signature of Presiding Member

30 May 2024

Date:

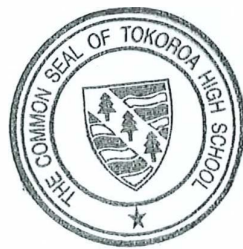
William Ford

Full Name of Principal

  
Signature of Principal

30 May 2024

Date:



**Tokoroa High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>							
Government Grants	2	9,353,891	8,168,418	8,281,535	9,353,891	8,168,418	8,281,535
Locally Raised Funds	3	216,823	144,000	150,038	228,292	144,000	150,038
Interest		12,719	1,000	2,380	33,842	1,000	11,846
<b>Total Revenue</b>		<b>9,583,433</b>	<b>8,313,418</b>	<b>8,433,953</b>	<b>9,616,025</b>	<b>8,313,418</b>	<b>8,443,419</b>
<b>Expense</b>							
Locally Raised Funds	3	253,202	184,500	58,702	253,202	184,500	58,702
Learning Resources	4	6,132,020	5,617,036	5,728,963	6,132,020	5,617,036	5,728,963
Administration	5	1,162,021	1,119,396	1,012,287	1,164,868	1,119,396	1,035,980
Interest		3,208	1,266	4,663	3,208	1,266	4,663
Property	6	2,043,322	1,583,440	1,683,665	2,043,322	1,583,440	1,683,625
Other Expense		-	-	-	-	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	-	-	-	-
<b>Total expense</b>		<b>9,593,773</b>	<b>8,505,638</b>	<b>8,488,280</b>	<b>9,596,620</b>	<b>8,505,638</b>	<b>8,511,933</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(10,340)</b>	<b>(192,220)</b>	<b>(54,327)</b>	<b>19,405</b>	<b>(192,220)</b>	<b>(68,514)</b>
<b>Other Comprehensive Revenue and Expense</b> <i>Item that will not be reclassified to surplus(deficit)</i>							
Gain on equity investment revaluations		-	-	-	-	-	-
<b>Total other comprehensive revenue and expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(10,340)</b>	<b>(192,220)</b>	<b>(54,327)</b>	<b>19,405</b>	<b>(192,220)</b>	<b>(68,514)</b>

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 2023

Notes	2023	School	2022	2023	Group	2022
	Actual	2023 Budget (Unaudited)	Actual	Actual	2023 Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>Equity at 1 January</b>	1,051,343	1,169,803	1,105,630	1,382,732	1,169,803	1,451,246
Total comprehensive revenue and expense for the year	(10,340)	(192,220)	(54,327)	19,405	(192,220)	(68,514)
Contribution - Furniture and Equipment Grant	-	-	-	-	-	-
<b>Equity at 31 December</b>	<b>1,041,003</b>	<b>977,583</b>	<b>1,051,303</b>	<b>1,402,137</b>	<b>977,583</b>	<b>1,382,732</b>
Accumulated comprehensive revenue and expense	1,041,003	977,583	1,051,303	1,402,137	977,583	1,382,732
Reserves	-	-	-	-	-	-
<b>Equity at 31 December</b>	<b>1,041,003</b>	<b>977,583</b>	<b>1,051,303</b>	<b>1,402,137</b>	<b>977,583</b>	<b>1,382,732</b>
<b>Reserve Movements Analysis</b>						
<b>Accumulated comprehensive revenue and expense</b>						
Balance at 1 January	1,051,343	1,169,803	1,105,630	1,382,732	1,169,803	1,451,246
Equity investment revaluation reserve transfer on disposal	-	-	-	-	-	-
Furniture & Equipment grant	-	-	-	-	-	-
Surplus/(deficit) for the year	(10,340)	(192,220)	(54,327)	19,405	(192,220)	(68,514)
Balance 31 December	1,041,003	977,583	1,051,303	1,402,137	977,583	1,382,732
<b>Equity investment revaluation reserves</b>						
Balance at 1 January	-	-	-	-	-	-
Net change in fair value	-	-	-	-	-	-
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December	-	-	-	-	-	-
<b>Total equity</b>	<b>1,041,003</b>	<b>977,583</b>	<b>1,051,303</b>	<b>1,402,137</b>	<b>977,583</b>	<b>1,382,732</b>

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 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	8	205,463	283,991	(146,512)	387,261	283,991	48,710
Accounts Receivable	9	402,318	364,051	347,539	402,318	364,051	347,539
GST Receivable		9,392	-	54,975	9,392	-	54,975
Prepayments		13,624	13,897	3,470	15,487	13,897	4,187
Inventories	10	141,542	50,171	191,922	141,542	50,171	191,922
Investments	11	-	-	-	179,673	-	-
Funds receivable for Capital Works Projects	20	-	-	182,905	-	-	182,905
Funds Held in Trust		-	-	-	-	-	-
		772,339	712,110	634,299	1,135,673	712,110	830,238
<b>Current Liabilities</b>							
GST Payable		-	27,258	-	-	27,258	-
Accounts Payable	14	671,929	519,310	609,001	674,129	519,310	611,137
Borrowings	15	25,346	-	25,346	25,346	-	25,346
Revenue Received in Advance	16	101,677	46,473	75,720	101,677	46,473	75,720
Provision for Cyclical Maintenance	17	-	-	-	-	-	-
Finance Lease Liability	19	8,587	6,102	11,890	8,587	6,102	11,890
Funds held in Trust	20	-	-	-	-	-	-
Funds held for Capital Works Projects	20	16,434	-	10,427	16,434	-	10,427
Funds held on behalf of School Cluster	21	-	-	-	-	-	-
		823,973	599,143	732,384	826,173	599,143	734,520
<b>Working Capital Surplus/(Deficit)</b>		(51,634)	112,967	(98,085)	309,500	112,967	95,718
<b>Non-current Assets</b>							
Investments	11	-	-	-	-	-	137,586
Property, Plant and Equipment	12	1,204,205	923,904	1,275,555	1,204,205	923,904	1,275,555
Work in Progress		5,591	-	-	5,591	-	-
		1,209,796	923,904	1,275,555	1,209,796	923,904	1,413,141
<b>Non-current Liabilities</b>							
Borrowings	15	50,691	-	76,037	50,691	-	76,037
Provision for Cyclical Maintenance	17	65,959	54,283	41,034	65,959	54,283	41,034
Finance Lease Liability	19	509	4,469	9,096	509	4,469	9,096
		117,159	58,752	126,167	117,159	58,752	126,167
<b>Net Assets</b>		1,041,003	978,119	1,051,303	1,402,137	978,119	1,382,692
<b>Equity:</b>							
Accumulated comprehensive revenue and expense		(10,340)	(192,220)	(54,327)	19,405	(192,220)	(68,514)
Equity investment revaluation reserves		1,051,343	1,170,339	1,105,630	1,382,732	1,170,339	1,451,206
<b>Total equity</b>		1,041,003	978,119	1,051,303	1,402,137	978,119	1,382,692



**Tokoroa High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		3,449,751	3,054,723	2,489,266	3,449,751	3,054,723	2,489,266
Locally Raised Funds		320,105	229,536	179,284	331,574	229,536	179,284
Goods and Services Tax (net)		45,583	-	(82,233)	45,583	-	(82,233)
Payments to Employees		(1,562,546)	(683,458)	(1,558,631)	(1,562,546)	(683,458)	(1,558,631)
Payments to Suppliers		(1,885,443)	(2,279,269)	(707,850)	(1,923,226)	(2,279,269)	(731,480)
Interest Paid		(3,208)	(1,266)	(4,663)	(3,208)	(1,266)	(4,663)
Interest Received		12,204	1,000	2,380	32,180	1,000	31,016
<b>Net cash from / (to) the Operating Activities</b>		<b>376,446</b>	<b>321,266</b>	<b>317,553</b>	<b>370,108</b>	<b>321,266</b>	<b>322,559</b>
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-	-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(121,794)	(144,000)	(407,559)	(121,794)	(144,000)	(407,559)
Purchase of Investments		-	-	-	(7,086)	-	(24,123)
Proceeds from Sale of Investments		-	-	-	-	-	66,304
<b>Net cash from / (to) the Investing Activities</b>		<b>(121,794)</b>	<b>(144,000)</b>	<b>(407,559)</b>	<b>(128,880)</b>	<b>(144,000)</b>	<b>(365,378)</b>
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		-	-	-	-	-	-
Contributions from / Distributions to Ministry of Education		-	-	-	-	-	-
Finance Lease Payments		(11,298)	(29,735)	(14,300)	(11,298)	(29,735)	(14,300)
Painting Contract payments		-	-	-	-	-	-
Loans Received		-	-	(126,728)	-	-	(126,728)
Repayment of Loans		(25,346)	-	25,346	(25,346)	-	25,346
Funds Administered on Behalf of Other Parties		133,967	-	(77,284)	133,967	-	(77,284)
<b>Net cash from / (to) Financing Activities</b>		<b>97,323</b>	<b>(29,735)</b>	<b>(192,966)</b>	<b>97,323</b>	<b>(29,735)</b>	<b>(192,966)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>351,975</b>	<b>147,531</b>	<b>(282,972)</b>	<b>338,551</b>	<b>147,531</b>	<b>(235,785)</b>
Cash and cash equivalents at the beginning of the year	8	(146,512)	136,460	136,460	48,710	136,460	284,495
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>205,463</b>	<b>283,991</b>	<b>(146,512)</b>	<b>387,261</b>	<b>283,991</b>	<b>48,710</b>

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

The above 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 2023

#### 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 ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

##### b) Basis of Preparation

###### **Reporting Period**

The consolidated financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **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 consolidated 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.

###### **Subsidiaries**

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.





### **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.

*Note - The following disclosures are examples of critical accounting estimates. The school should consider disclosing information about key assumptions concerning the future and other key sources of estimation uncertainty at reporting date, that have a **significant risk** of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year. Information should be disclosed that helps users of the financial statements understand the judgments management makes about the future and about other key sources of estimation uncertainty.*

*Examples of the types of disclosures made are:*

- *The nature of the assumption and other estimation uncertainty*
- *The sensitivity of carrying amounts to the methods, assumptions, and estimates underlying their calculation, including the reasons for the sensitivity;*
- *The expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year in respect of the carrying amounts of the assets and liabilities affected; and*
- *An explanation of changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved.*

*The following disclosures are examples of critical accounting estimates:*

#### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

#### **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 12.



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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 19. Future operating lease commitments are disclosed in note 26.

#### *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 29.

### **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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants where conditions exist**

Other grants are recorded as revenue when the 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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

**Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned. Interest revenue is accrued using the effective interest method.

**c) 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.

**d) 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.

**e) 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.

**f) Accounts Receivable**

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

**g) Inventories**

Inventories are consumable items held for sale and are 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.

**h) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. 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.

### **i) 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 (funded by the Board) 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.

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	10–75 years
Board Owned Buildings	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

### **j) 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 and research expenditure are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

#### *Fees to access the supplier's application software in a SaaS arrangement:*

Where the Software as a Service (SaaS) contract only gives the school the right to receive access to the supplier's application software, costs associated with the licence would be expensed when incurred due to a lack of control over an identified asset. When the Group receives rights beyond right of access, this could indicate that the Group has an intangible asset, if the definition and recognition criteria under PBE IPSAS 31 are satisfied.

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.



### **l) 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. If such indication exists, the Group estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the Group engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **l) 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.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

### **n) Revenue Received in Advance**

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

The 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.



**o) 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 Comprehensive Revenue and Expense.

**p) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such these transactions are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the Group's control, these amounts are not recorded in the Consolidated Statement of Comprehensive 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 School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.



**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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the group may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The Group's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**t) Borrowings**

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

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

The 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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,670,468	3,051,723	3,063,434	3,670,468	3,051,723	3,063,434
Teachers' Salaries Grants	4,065,183	4,076,973	3,929,208	4,065,183	4,076,973	3,929,208
Use of Land and Buildings Grants	1,474,490	1,036,722	1,144,494	1,474,490	1,036,722	1,144,494
Other Government Grants	143,750	3,000	144,399	143,750	3,000	144,399
	<u>9,353,891</u>	<u>8,168,418</u>	<u>8,281,535</u>	<u>9,353,891</u>	<u>8,168,418</u>	<u>8,281,535</u>

The school has opted in to the donations scheme for this year. Total amount received was \$72,591.

## 3. Locally Raised Funds

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>						
Fundraising & Community Grants	-	-	24,599	6,900	-	24,599
Curriculum related activities - Purchase of goods and services	-	-	-	-	-	-
Other Revenue	10,982	9,600	8,120	10,982	9,600	8,120
Trading	54,371	50,000	34,270	58,940	50,000	34,270
Fees for Extra Curricular Activities	151,470	84,400	83,049	151,470	84,400	83,049
International Student Fees	-	-	-	-	-	-
	<u>216,823</u>	<u>144,000</u>	<u>150,038</u>	<u>228,292</u>	<u>144,000</u>	<u>150,038</u>
<b>Expenses</b>						
Extra Curricular Activities Costs	165,548	79,500	70,347	165,548	79,500	70,347
Trading	78,154	100,000	(14,076)	78,154	100,000	(14,076)
Fundraising and Community Grant Costs	-	-	-	-	-	-
Other Locally Raised Funds Expenditure	9,500	5,000	2,431	9,500	5,000	2,431
	<u>253,202</u>	<u>184,500</u>	<u>58,702</u>	<u>253,202</u>	<u>184,500</u>	<u>58,702</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>(36,379)</u>	<u>(40,500)</u>	<u>91,336</u>	<u>(24,910)</u>	<u>(40,500)</u>	<u>91,336</u>



#### 4. Learning Resources

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	377,505	509,064	418,449	377,505	509,064	418,449
Equipment Repairs	-	-	-	-	-	-
Information and Communication Technology	94,471	87,000	83,557	94,471	87,000	83,557
Library Resources	6,174	7,500	7,148	6,174	7,500	7,148
Employee Benefits - Salaries	5,410,102	4,788,472	4,959,294	5,410,102	4,788,472	4,959,294
Staff Development	19,709	25,000	26,521	19,709	25,000	26,521
Depreciation	224,059	200,000	233,994	224,059	200,000	233,994
	<b>6,132,020</b>	<b>5,617,036</b>	<b>5,728,963</b>	<b>6,132,020</b>	<b>5,617,036</b>	<b>5,728,963</b>

#### 5. Administration

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	25,943	10,239	5,003	25,943	10,239	5,003
Board Fees	11,000	7,800	4,910	11,000	7,800	4,910
Board Expenses	11,842	18,000	14,210	11,842	18,000	14,210
Communication	8,291	11,500	8,904	8,291	11,500	8,904
Consumables	44,260	57,000	54,137	44,260	57,000	54,137
Legal Fees	-	2,000	-	-	2,000	-
Other	52,494	77,600	77,514	55,341	77,600	101,207
Employee Benefits - Salaries	264,669	285,095	303,675	264,669	285,095	303,675
Insurance	20,424	15,000	18,189	20,424	15,000	18,189
Service Providers, Contractors and Consultancy	25,560	22,000	16,390	25,560	22,000	16,390
Healthy School Lunch Programme	697,538	613,162	509,355	697,538	613,162	509,355
	<b>1,162,021</b>	<b>1,119,396</b>	<b>1,012,287</b>	<b>1,164,868</b>	<b>1,119,396</b>	<b>1,035,980</b>

School lunches expenditure of \$697,538 includes about \$282,114 for lunches the college provides for students of two other local schools. The college receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2. (2022: School lunches expenditure of \$509,355 includes about \$8,825 for lunches the college provides for students of one other local school. The college receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2)

#### 6. Property

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	7,868	10,000	5,317	7,868	10,000	5,317
Consultancy and Contract Services	200,330	195,000	204,555	200,330	195,000	204,555
Cyclical Maintenance Provision	24,925	13,249	13,249	24,925	13,249	13,249
Grounds	19,672	20,500	15,804	19,672	20,500	15,804
Heat, Light and Water	77,063	88,000	76,535	77,063	88,000	76,535
Rates	44,145	33,000	36,287	44,145	33,000	36,287
Repairs and Maintenance	108,665	103,500	104,750	108,665	103,500	104,710
Use of Land and Buildings	1,474,490	1,036,722	1,144,494	1,474,490	1,036,722	1,144,494
Security	12,051	20,000	18,684	12,051	20,000	18,684
Employee Benefits - Salaries	74,113	63,469	63,990	74,113	63,469	63,990
	<b>2,043,322</b>	<b>1,583,440</b>	<b>1,683,665</b>	<b>2,043,322</b>	<b>1,583,440</b>	<b>1,683,625</b>

The use of land and buildings figure represents 5% of the School's total property value. This is used as a 'proxy' for the market rental of the property. 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. Cash and Cash Equivalents

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	205,463	283,991	-	205,463	283,991	-
THS Trust Account	-	-	-	181,798	-	195,222
Bank Overdraft	-	-	(146,512)	-	-	(146,512)
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	205,463	283,991	(146,512)	387,261	283,991	48,710

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

9. Accounts Receivable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	41,627	-	2,593	41,627	-	2,593
Interest Receivable	515	-	-	515	-	-
Teacher Salaries Grant Receivable	360,176	364,051	344,946	360,176	364,051	344,946
	402,318	364,051	347,539	402,318	364,051	347,539
Receivables from Exchange Transactions	42,142	-	2,593	42,142	-	2,593
Receivables from Non-Exchange Transactions	360,176	364,051	344,946	360,176	364,051	344,946
	402,318	364,051	347,539	402,318	364,051	347,539

10. Inventories

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	141,542	50,171	191,922	141,542	50,171	191,922
	141,542	50,171	191,922	141,542	50,171	191,922



## 11. Investments

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Asset</b>						
Short-term Bank Deposits	-	-	-	-	-	-
<b>Non-current Asset</b>						
Long-term Bank Deposits	-	-	-	179,673	-	137,586
Equity Investments	-	-	-	-	-	-
	-	-	-	179,673	-	137,586
<b>Total Investments</b>	-	-	-	179,673	-	137,586

## 12. Property, Plant and Equipment

### GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Buildings	581,063	-	-	-	16,412	564,651
Building Improvements	-	53,575	-	-	1,747	51,828
Furniture and Equipment	424,337	-	-	-	70,364	353,973
Information and Communication Technology	202,404	93,266	-	-	105,581	190,090
Textbooks	5,214	-	-	-	4,413	800
Leased Assets	23,024	-	-	-	12,858	10,165
Library Resources	39,513	5,868	-	-	12,684	32,698
<b>Balance at 31 December 2023</b>	<b>1,275,555</b>	<b>152,709</b>	<b>-</b>	<b>-</b>	<b>224,059</b>	<b>1,204,205</b>

### GROUP

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	656,487	91,836	564,651	656,487	75,424	581,063
Building Improvements	53,575	1,747	51,828	-	-	-
Furniture and Equipment	1,601,327	1,247,354	353,973	1,663,951	1,239,614	424,337
Information and Communication Technology	1,468,203	1,278,113	190,090	1,449,957	1,247,553	202,404
Motor Vehicles	188,111	188,111	-	188,111	188,111	-
Textbooks	233,450	232,650	800	235,740	230,526	5,214
Leased Assets	325,241	315,076	10,165	325,241	302,217	23,024
Library Resources	128,241	95,543	32,698	122,373	82,860	39,513
<b>Balance at 31 December</b>	<b>4,654,635</b>	<b>3,450,430</b>	<b>1,204,205</b>	<b>4,641,860</b>	<b>3,366,305</b>	<b>1,275,555</b>

### SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Land	-	-	-	-	-	-
Buildings	581,063	-	-	-	16,412	564,651
Building Improvements	-	53,575	-	-	1,747	51,828
Furniture and Equipment	424,337	-	-	-	70,364	353,973
Information and Communication Technology	202,404	93,266	-	-	105,581	190,090
Motor Vehicles	-	-	-	-	-	-
Textbooks	5,214	-	-	-	4,413	800
Leased Assets	23,024	-	-	-	12,858	10,165
Library Resources	39,513	5,868	-	-	12,684	32,698
<b>Balance at 31 December 2023</b>	<b>1,275,555</b>	<b>152,709</b>	<b>-</b>	<b>-</b>	<b>224,059</b>	<b>1,204,205</b>



SCHOOL	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	656,487	91,836	564,651	656,487	75,424	581,063
Building Improvements	53,575	1,747	51,828	-	-	-
Furniture and Equipment	1,601,327	1,247,354	353,973	1,663,951	1,239,614	424,337
Information and Communication Technology	1,468,203	1,278,113	190,090	1,449,957	1,247,553	202,404
Motor Vehicles	188,111	188,111	-	188,111	188,111	-
Textbooks	233,450	232,650	800	235,740	230,526	5,214
Leased Assets	325,241	315,076	10,165	325,241	302,217	23,024
Library Resources	128,241	95,543	32,698	122,373	82,860	39,513
<b>Balance at 31 December</b>	<b>4,654,635</b>	<b>3,450,430</b>	<b>1,204,205</b>	<b>4,641,860</b>	<b>3,366,305</b>	<b>1,275,555</b>

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

The net carrying value of furniture and equipment held under a finance lease is \$10,165 (2022: 23,024)

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

#### 14. Accounts Payable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	44,241	20,242	161,921	46,441	20,242	164,057
Accruals	51,413	9,538	9,941	51,413	9,538	9,941
Banking Staffing Overuse	94,997	49,043	-	94,997	49,043	-
Employee Entitlements - Salaries	360,176	364,051	344,946	360,176	364,051	344,946
Employee Entitlements - Leave Accrual	121,102	76,436	92,193	121,102	76,436	92,193
	<b>671,929</b>	<b>519,310</b>	<b>609,001</b>	<b>674,129</b>	<b>519,310</b>	<b>611,137</b>
Payables for Exchange Transactions	671,929	519,310	609,001	674,129	519,310	611,137
	<b>671,929</b>	<b>519,310</b>	<b>609,001</b>	<b>674,129</b>	<b>519,310</b>	<b>611,137</b>

The carrying value of payables approximates their fair value.



### 15. Borrowings

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	25,346	-	25,346	25,346	-	25,346
Loans due after one year	50,691	-	76,037	50,691	-	76,037
	<u>76,037</u>	<u>-</u>	<u>101,383</u>	<u>76,037</u>	<u>-</u>	<u>101,383</u>

The Group has borrowings at 31 December 2023 of \$50,000 (31 December 2022 \$ nil). This loan is from the ASB Bank for the purpose of constructing a shade shelter. The loan is unsecured, interest is 3.95% per annum and the loan is payable with interest in equal instalments of \$7,500.

### 16. Revenue Received in Advance

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance	19,922	-	-	19,922	-	-
Student Fees	81,755	46,473	75,720	81,755	46,473	75,720
	<u>101,677</u>	<u>46,473</u>	<u>75,720</u>	<u>101,677</u>	<u>46,473</u>	<u>75,720</u>

### 17. Provision for Cyclical Maintenance

	2023 Actual \$	School and Group 2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	41,034	41,034	27,785
Increase to the Provision During the Year	13,249	13,249	13,249
Use of the Provision During the Year	-	-	-
Other Adjustments	11,676	-	-
Provision at the End of the Year	<u>65,959</u>	<u>54,283</u>	<u>41,034</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	65,959	54,283	41,034
	<u>65,959</u>	<u>54,283</u>	<u>41,034</u>

### 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:

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	9,363	6,102	15,098	9,363	6,102	15,098
Later than One Year and no Later than Five Years	525	4,469	9,888	525	4,469	9,888
Later than Five Years	-	-	-	-	-	-
Future Finance Charges	(792)	-	(4,000)	(792)	-	(4,000)
	<u>9,096</u>	<u>10,571</u>	<u>20,986</u>	<u>9,096</u>	<u>10,571</u>	<u>20,986</u>
Represented by						
Finance lease liability - Current	8,587	6,102	11,890	8,587	6,102	11,890
Finance lease liability - Non-current	509	4,469	9,096	509	4,469	9,096
	<u>9,096</u>	<u>10,571</u>	<u>20,986</u>	<u>9,096</u>	<u>10,571</u>	<u>20,986</u>



## 20. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 9.

### School and Group

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution	Closing Balances \$
New Gym and Classrooms		9,882	-	-	-	9,882
Library Refurbishment	212,685	545	-	-	-	545
Admin Block Refurbishment	222,684	(182,905)	151,347	(22,017)	53,575	-
Roofing Project	235,465	-	47,354	(41,347)	-	6,007
School Rekey	243,755	-	28,251	(28,251)	-	-
Totals		(172,478)	226,952	(91,615)	53,575	16,434

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

16,434

-

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	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)	113,466	-	-	545
Wharekai Refurbishment	<i>Completed</i>	(23,200)	-	(23,200)	-	-
Admin Block Refurbishment	<i>in progress</i>	6,947	983,144	1,172,996	-	(182,905)
Totals		(90,897)	1,073,709	1,155,330	-	(172,478)

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

10,427

(182,905)

## 21. 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 Consolidated Statement of Comprehensive Revenue and Expense. During the year, the funds were spent on employee benefit expenses, administration and property management expenses.

## 22. 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.



### 23. Remuneration

#### Key management personnel compensation (School)

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

	2023 Actual \$	2022 Actual \$
<b>Board Members</b>		
Remuneration	11,000	4,910
<b>Leadership Team</b>		
Remuneration	867,745	552,389
Full-time equivalent members	6	4
<b>Total key management personnel remuneration</b>	<b>878,745</b>	<b>557,299</b>

There are 7 members of the Board excluding the Principal. The Board has held 11 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 1

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

	2023 Actual \$000	2022 Actual \$000
<b>Salaries and Other Short-Term Employee Benefits:</b>		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	Nil	Nil

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	13.00	11.00
110 - 120	7.00	2.00
120 - 130	2.00	2.00
130 - 140	4.00	
	<b>26.00</b>	<b>15.00</b>

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

### 24. Compensation and Other Benefits Upon Leaving

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

School	2023 Actual	2022 Actual
Total Number of People		

### 25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

#### Holidays Act Compliance – schools payroll

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

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.



## 26. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$26,455 (2022:\$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining
	\$	\$	\$
New Gym & Classrooms	2,934,600	2,924,718	9,882
Roofing Project	47,354	41,347	6,007
<b>Total</b>	<b>2,981,954</b>	<b>2,966,065</b>	<b>15,889</b>

### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating commitments.

## 27. 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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	205,463	283,991	(146,512)	387,261	283,991	48,710
Receivables	402,318	364,051	347,539	402,318	364,051	347,539
Investments - Term Deposits	-	-	-	179,673	-	137,586
<b>Total financial assets measured at amortised cost</b>	<b>607,781</b>	<b>648,042</b>	<b>201,027</b>	<b>969,252</b>	<b>648,042</b>	<b>533,835</b>

### Financial liabilities measured at amortised cost

Payables	671,929	519,310	609,001	674,129	519,310	611,137
Borrowings - Loans	76,037	-	101,383	76,037	-	101,383
Finance Leases	9,096	10,571	20,986	9,096	10,571	20,986
Painting Contract Liability	-	-	-	-	-	-
<b>Total financial liabilities measured at amortised cost</b>	<b>757,062</b>	<b>529,881</b>	<b>731,370</b>	<b>759,262</b>	<b>529,881</b>	<b>733,506</b>

### Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	-	-	-	-	-	-
--------------------	---	---	---	---	---	---

### Fair value estimation

Equity investments held have been revalued to the quoted value at year end.

## 28. Events After Balance Date

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

## 29. 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		Value of investment \$000	
			2023	2022	2023	2022
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.

## 29. Comparatives

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





## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TOKOROA HIGH SCHOOL GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Tokoroa High School (the School) and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the Group on his behalf.

#### Opinion

We have audited the financial statements of the Group on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

-22-

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Group payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 26 to 63, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

Other than the audit, we have no relationship with, or interests in, the Group.

*Cameron Town*

**Cameron Town  
Silks Audit Chartered Accountants Limited  
On behalf of the Auditor-General  
Whanganui, New Zealand**

## **Tokoroa High School**

### **Kiwisport Note**

for the year ended 31 December 2023

Kiwisport is a government funding initiative to support student's participation in organized sport. In 2023 the school received total Kiwisport funding of \$11,567.26 (Nett). This funding was spent on Sports Co-ordinator wages.

## Statement of Compliance with Employment Policy

For the year ended 31<sup>st</sup> December 2023, 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.



---

# TOKOROA HIGH SCHOOL

---

## STATEMENT OF VARIANCE 2023

MARCH 1, 2024  
MINISTRY OF EDUCATION  
HAMILTON

---

**CONTENTS PAGE****Page Number**

Strategic Aim; Annual Aim; Strategic Targets:	2 - 3
Baseline Data:	4
Strategic Area 1: Raising Student Achievement in NCEA Levels 1, 2 & 3:	5 - 8
Strategic Area 1: Raising Student Achievement in STEM (Science, Technology, Engineering and Mathematics) Level 3:	9
Strategic Area 2: Attendance - All students will have 90% attendance across the whole school:	10 - 11
Strategic Area 3: To Improve literacy and numeracy skills across the whole school:	
• Numeracy Report	12 - 13
• Literacy Report	14 - 16
• Junior Diploma Report	17 - 19
School Leavers Data Analysis and Report:	20 – 24
Appendices Contents Page - 2023 NCEA Data from NZQA:	25



<b>School Name:</b>	Tokoroa High School	<b>School Number:</b>	0158
---------------------	---------------------	-----------------------	------

<b>Strategic Aim:</b>	<b>Strategic aim</b> – 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.
<b>Annual Aim:</b>	<i>From the 2023 Charter -</i> <b>Strategic Goal 1:</b> 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’. <b>Strategic Goal 2:</b> All students will have 90% attendance across the whole school. <b>Strategic Goal 3:</b> To improve literacy and numeracy skills across the whole school
<b>Target:</b>	<b>Targets for Strategic Goal 1</b> – All students will gain 14 Plus credits per subject: <i>Refer to Table 1: Provisional NCEA results 2018-2023 and Table 2: Confirmed final NCEA results 2018-2022. Refer to NCEA results &amp; Appendices Charts 1 to 6 for the provisional 2023 NCEA details.</i> <ol style="list-style-type: none"> <li>1]. 85% of year 11 students will gain <b>NCEA LEVEL 1.</b> –  <i>Outcomes: 66.7% of year 11 students gained NCEA level 1.</i></li> <li>2]. Eight current year 12 students who did not achieve NCEA Level 1 in 2022 will do so in 2023.  <i>Outcomes: Six of these year 12 students attained the qualification. Four of these students also attained NCEA Level 2 in 2023.</i></li> <li>3]. Three current year 13 students who did not achieve NCEA level 1 in 2022, will do so in 2023.  <i>Outcomes: One student achieved Level 1. Another student arrived from overseas with a limited grasp of English in August 2022 and left early in 2023.</i></li> <li>4]. 85% of year 12 students will gain NCEA LEVEL 2;  <i>Outcomes: 85.6% of year 12 students.</i></li> <li>5]. Six current year 13 students who did not achieve NCEA Level 2 in 2022 will do so in 2023.  <i>Outcomes: Three students achieved NCEA Level 2, with one also achieving Level 3.</i></li> <li>6]. 85% of year 13 students will gain NCEA LEVEL 3.  <i>Outcomes: 69.1% of year 13 students attained NCEA Level 3.</i></li> </ol>

7]. 40% of year 13 students will gain University Entrance.

*Outcomes: 18.2% of year 13 students attained University Entrance.*

8]. 6.5% achieve NCEA with an Excellence endorsement.

*Outcomes – L1 – 2023 6.3% (2022 9.8%); L2 – 2023 9.1% (2022 4.8%); L3 – 2023 2.6% (2022 12.8%).  
Refer to Appendices Chart 6: NCEA, NCEA Endorsements & UE.*

9]. 9.5% achieve NCEA with a Merit endorsement.

*Outcomes – L1 – 2023 10% (2022 28%); L2 – 2023 6.5% (2022 12.9%); L3 – 2023 2.6% (2022 12.8%).  
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: average attendance for 2023: term 1 - 77.4%, term 2 - 70%, term 3 - 70.7%, term 4 - 66.5%*

**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: See Appendices: Chart 5 Literacy and Numeracy.*

1]. 91% of year 11 students will achieve the required Literacy credits for NCEA Level 1

*Outcomes: 78.3% of year 11 students gained Literacy level 1.*

2]. 94% of year 11 students will achieve the required Numeracy credits for NCEA Level 1

*Outcomes: 87.5% of year 11 students gained Numeracy level 1.*

3]. 30% of year 12 students will achieve the required literacy credits for University Entrance

*Outcomes: 33.3% of year 12 students gained University Entrance Literacy.*

4]. 55% of year 13 students will achieve the required literacy credits for University Entrance

*Outcomes: 63.6% 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 = 42%. Year 10 students = 44%*

6]. 25% of year 9 and year 10 students will gain their Junior Diploma at a Merit level.

*Outcomes: Year 9 students = 22%. Year 10 students = 24%*

7]. 5% of Year 9 and year 10 students will gain their Junior Diploma at an Excellence level.

*Outcomes: Year 9 students = 26%. Year 10 students = 19%*

**Baseline Data:**

**Table 1: Provisional NCEA (Enrolment based) results 2018 - 2023 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
2023	66.7	85.6	69.1	18.2

**Table 2: Confirmed final NCEA (Enrolment 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

Board targets for NCEA have been set at 85% for each of the three levels. This target has been attained seven 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 five times in Level 2, with 90.1% in 2014, 85.3% in 2015, 87.7% in 2016, 87.5% in 2021 and a provisional result of 85.6% in 2023.

Actions / Initiatives (What did we do?)	Outcomes (What happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
<p><u>NCEA Action Plan Goals 2023</u> * Review whole school data on how we have historically tracked for NCEA achievement.</p> <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. Although this has been a costly exercise for the school and has resulted in continued overstaffing.</p> <p>* Department Action Plans developed with a focus on 14 plus, merit and excellent grades and a push towards subject endorsement.</p> <p>* Departments will focus on achieving merits and excellent grades, subject endorsements and UE Domains.</p>	<p><u>85% NCEA Strategic Target</u> * Generally, the school's NCEA Level 1, 2, 3 results have consistently ranked above both the National figures as well as the figures for 'Schools with Many Socioeconomic Barriers'. Refer to Appendices Chart 1.</p> <p>* The 85.6% result at NCEA Level 2 was above the 85% school target, though Level 1 (66.7%) and Level 3 (69.1%) were well below target. Table 1 and Table 2 provide NCEA data records for previous years. Comparisons can be made between various years.</p> <p><u>Certificate Endorsements - Achieved with Excellence – 6.5% target</u> - The Level 1 result of 6.3% was fractionally below the school target figure. In 2022, the 9.8% figure the highest attained over the past six years.</p> <p>- The Level 2 result of 9.1% easily exceeded the target</p>	<p>* The 2023 Level 2 students are a particularly strong academic cohort. This is obvious through the figures of Excellence endorsement at Level 2 (9.1%) in 2023 and Level 1 (9.8%) in 2022 and Level 1 Merit endorsement (28%) in 2022.</p> <p>* Despite occurring during the years of 2020 to 2022, the negative impact that Covid has had on our school's NCEA results has been significant and continued to have a bearing on the 2023 figures.</p> <p>* Analysis of Year 11 student non-achievement shows a direct correlation to poor attendance rates. Two thirds of the non-achieving students had attendance rates below 50%. Attendance rates as low as 2% were recorded.</p> <p>* Our senior school year is 34 weeks in length. To highlight the inherent challenges of attaining NCEA with regular</p>	<p>* Utilise tracking and monitoring systems earlier in the year.</p> <p>* Deans and other senior staff to continually track data to identify students at risk of non-achievement and have contingency planning and support in place for students who are at risk of not achieving.</p> <p>* Close monitoring of teachers and subject departments in the new NCEA Level 1 implementation in 2024.</p> <p>* Programmes of learning are adjusted to meet the needs of certain students.</p> <p>* Teacher appraisal focuses on NCEA improvement.</p> <p>* Continued enhancement of staff knowledge of Te Iwi O Raukawa and and Te Ao Maori. Focused PLD throughout the year, including the use of Teacher Only Days.</p>

<p>* Regularly publishing whole data so that teachers are aware of the bigger picture.</p> <p>* Success is celebrated using Excellence Awards and Board financial incentive rewards.</p> <p>* Data results are regularly presented to stakeholders.</p> <p><u>Sport and Academic Excellence (SAE) Programme Goals</u></p> <p>* Utilising culturally responsive curriculum and pedagogy to improve equitable outcomes for all learners.</p> <p>- Teachers and leadership working collaboratively to create and implement a responsive and adaptive curriculum design and plan for students. SAE takes a thematic approach through using sport as a vehicle for learning and academic achievement.</p> <p>- Use development opportunities for teachers, for akonga, for leaders, to build their teaching capability, knowledge and skills in Te Ao Māori and Tikanga Māori.</p> <p>- Regular planning meetings are held with all SAE teachers.</p>	<p>endorsement and was almost double the 2022 figure of 4.8%.</p> <p>The 2023 Level 3 endorsement result (2.6%) was well below the figure attained (12.8%) in 2022, which has been the best recorded for the past six years.</p> <p><u>* Certificate Endorsements - Achieved with Merit – 9.5% target</u></p> <p>- The 2023 Level 1 result (10%) was above target. Of interest here is that the 2022 figure (28.0%), easily exceeds all other figures reached over the past seven years.</p> <p>- Surprisingly, the Level 2 result (6.5%) was below the target. The 2022 figure (12.9%) is the highest recorded for the school over the past seven years.</p> <p>- Identical figures (2.6%) were obtained for both Level 3 endorsements in both Merit and Excellence. Interestingly, identical figures (12.8%) were obtained in 2022 for both Merit and Excellence.</p> <p><u>Sport and Academic Excellence (SAE) Programme Outcomes</u></p> <p>- A review of 24 students in the Year 11 SAE class revealed that</p>	<p>attendance, tracking and monitoring of student achievement progress during 2023 reveal the following statistics:</p> <p>- As 23 May 2023, which was 15 weeks (44%) of the school year, achievement in NCEA was 0% at Level 1, 8% at Level 2, 0% at Level 3.</p> <p>- 24 July / 21 weeks (62%); 15% at Level 1, 20% Level 2, 2% Level 3.</p> <p>- 31 August / 27 weeks (79%); 24% Level 1, 44% Level 2, 15% Level 3.</p> <p>- 21 September /30 wks (88%); 26% Level 1, 49% Level 2, 29% Level 3.</p> <p>- 26 October / 33 weeks (97%); 42% Level 1, 68% Level 2, 45% Level 3.</p> <p>- 21 November / post school year; 68% Level 1, 82% Level 2, 71% Level 3.</p> <p>* Students not featuring in the statistics above, are often those who are transient in nature, particularly at year 11</p>	<p>* Closer monitoring of male NCEA achievement progress across all three levels, including university entrance. Females were dominant in all areas, with the percentage variances of female results alongside male results listed below: Level 1 - 18.1% Level 2 - 12.4% Level 3 - 14.8% UE – 23.9%</p> <p>* Further development of learning and teaching models that utilise the school marae 'Te Whanau A Noa' as a central theme in a unit of work from each school department.</p> <p>* Trialling a new learning and teaching programme in 2024 – the Te Whanau A Noa league academy (NRL). The programme utilises the school's marae as its home base, to promote student identity and well-being. Data collected over the past four weeks indicates that attendance figures for the 105 NRL students are above the school goal of 90%. A further concept of the NRL academy is that of a vocational pathways programme that meets the needs of many young people in the Tokoroa community, who aspire to venture</p>
--	--	---	---

	<p>three students gained NCEA Level 1 with Excellence endorsement. Another three students attained a Merit endorsement and 18 students attained Level 1 at an achieved standard.</p> <p>- All 27 students in the 2023 Year 12 SAE class achieved NCEA Level 2. Two students in this cohort also attained NCEA Level 3. Another four students gained Level 2 endorsed with Excellence. A further three had their Level 2 endorsed with Merit.</p>	<p>level. Since Covid, far more students are in employment as well as school. There is a shift into full-time employment and part-time schooling.</p> <p>* Unfortunately, the resultant low attendance figures have been influential in the fall of the NCEA Level 1 and Level 3 results.</p> <p><i>Refer to the Leavers Data Analysis (2024 for 2023) section of this report.</i></p> <p><i>Refer to Table 3: Comparisons of final NCEA and November tracking progress figures.</i></p>	<p>into professional sporting pathways.</p> <p>* Utilising culturally relational and sustaining pedagogy to improve equitable outcomes for all learners. Relational is about strong relationships between teachers and students. Sustaining is aimed at incorporating cultural practices in our school that support the cultural communities our school serves.</p> <p>* Equity and meaningful learning experiences, better design with targeted well monitored approaches, including a focus on Māori and Pasifka learners.</p>
<p><b>Planning For 2024:</b> 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>			

**Table 3: Comparisons between the final NZQA NCEA figures and November tracking progress figures**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Level 1 NZQA final</b>	<b>78.0</b>	<b>80.7</b>	<b>86.6</b>	<b>73.2</b>	<b>75.2</b>	<b>82.7</b>	<b>74.0</b>	<b>69.8</b>	<b>78.1</b>	<b>66.7</b>
<i>Nov progress</i>	63%	22%	21%	28%	68%	71%	68%	46%	56%	68%
<b>Level 2 NZQA final</b>	<b>90.1</b>	<b>85.3</b>	<b>87.7</b>	<b>83.0</b>	<b>72.9</b>	<b>80.0</b>	<b>84.1</b>	<b>87.5</b>	<b>81.6</b>	<b>85.6</b>
<i>Nov progress</i>	44%	45%	46%	51%	62%	75%	87%	84%	75%	82%
<b>Level 3 NZQA final</b>	<b>52.4</b>	<b>64.4</b>	<b>67.8</b>	<b>71.7</b>	<b>64.4</b>	<b>82.7</b>	<b>86.1</b>	<b>77.9</b>	<b>72.3</b>	<b>69.1</b>
<i>Nov progress</i>	17%	38%	43%	40%	59%	74%	85%	80%	58%	71%
<b>University Entrance NZQA final</b>	<b>12.7</b>	<b>21.8</b>	<b>23.0</b>	<b>32.6</b>	<b>28.7</b>	<b>32.1</b>	<b>41.7</b>	<b>22.1</b>	<b>29.2</b>	<b>18.2</b>
<i>Nov progress</i>	0%	5%	1%	4%	9%	2%	33%	18%	18%	13%

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

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

STEM education equips students with critical thinking, problem-solving, and innovation skills, essential for navigating a rapidly evolving technological landscape. The impact of STEM extends beyond the classroom, influencing advancements in fields such as healthcare, climate science, and technology.

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 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 2023 included Biology, Chemistry, Physics, Earth Sciences, Calculus, Statistics, Technology, Geography, Computing and Digital Technology.</p>	<p>* In 2019, the overall success rate was relatively higher compared to 2020 and 2023.</p> <p>* In 2023, success rates for Other students (i.e., neither Māori or Pacific) are generally higher than for Māori students, while Pacific students fall in between.</p> <p>* The percentage of students achieving success in one or more STEM subjects generally follows a decreasing trend over the years, with fluctuations.</p> <p>* Generally, fewer students achieve success in multiple STEM subjects compared to achieving success in at least one STEM subject.</p> <p>* There seems to be a decline in achievement in 2020, particularly noticeable in the "One or More STEM Subjects" category</p>	<p>* Loss of classroom time caused by COVID-19 disruption.</p> <p>* The impact of attendance declining after COVID-19 disruption.</p> <p>* Irregular classroom time caused by teacher strikes in 2023.</p> <p>* Some students leaving school to gain employment before the end of Year 13.</p> <p>* Cost of living is affecting student achievement.</p> <p>* Acceptance that NCEA is one measure of success but it's not the only measure of success.</p> <p><i>(Source: Nicol-Williams, K. (2024) "NCEA provisional data: Achievement drops as much as 8%", 1News.co.nz.)</i></p>	<p>* Provide opportunities for students to explore different STEM fields to discover their interests.</p> <p>* Emphasize the real-world applications of STEM subjects to show students the practical significance of what they are learning.</p> <p>* Provide hands-on learning experiences, such as labs, projects, and internships, to reinforce theoretical concepts.</p> <p>* Foster a supportive environment for teachers to experiment with innovative teaching techniques.</p> <p>* Provide resources for self-directed learning and exploration.</p> <p>* Celebrate achievements and efforts to boost students' confidence and motivation.</p>
<p><b>Planning for next year:</b> 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>			



**Report on Strategic Area 2 - Attendance: All students will have 90% attendance across the whole school** (Report written by Teokotai Tarai, Senior Leader)

<b>Actions / Initiatives (What did we do?)</b>	<b>Outcomes (What happened?)</b>	<b>Reasons for the Variance (Why did it happen?)</b>	<b>Evaluation (Where to next?)</b>																																																																																																												
<p>The following actions and initiatives were listed in the 2023 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>Students receive rewards for attendance.</p> <p>Parents informed of goals and expectations in Newsline and at hui.</p>	<p style="text-align: center;"><b>Attendance Data:</b></p> <p><i>Table 4: Attendance 2023 - Ethnicity</i></p> <table border="1"> <thead> <tr> <th></th> <th>NZ</th> <th></th> <th></th> <th>Grand Total</th> </tr> <tr> <th>Year</th> <th>European/Other</th> <th>Pasifika</th> <th>Māori</th> <th></th> </tr> </thead> <tbody> <tr> <td>9</td> <td>70%</td> <td>79%</td> <td>74%</td> <td>75%</td> </tr> <tr> <td>10</td> <td>73%</td> <td>77%</td> <td>74%</td> <td>74%</td> </tr> <tr> <td>11</td> <td>74%</td> <td>77%</td> <td>69%</td> <td>71%</td> </tr> <tr> <td>12</td> <td>83%</td> <td>68%</td> <td>65%</td> <td>70%</td> </tr> <tr> <td>13</td> <td>71%</td> <td>62%</td> <td>55%</td> <td>60%</td> </tr> <tr> <td><b>Grand Total</b></td> <td><b>75%</b></td> <td><b>74%</b></td> <td><b>69%</b></td> <td><b>71%</b></td> </tr> </tbody> </table> <p><i>Table 4a: Attendance 2022 - Ethnicity</i></p> <table border="1"> <thead> <tr> <th></th> <th>NZ</th> <th></th> <th></th> <th>Grand Total</th> </tr> <tr> <th>Year</th> <th>European/Other</th> <th>Pasifika</th> <th>Māori</th> <th></th> </tr> </thead> <tbody> <tr> <td>9</td> <td>70%</td> <td>79%</td> <td>74%</td> <td>75%</td> </tr> <tr> <td>10</td> <td>73%</td> <td>77%</td> <td>74%</td> <td>74%</td> </tr> <tr> <td>11</td> <td>74%</td> <td>77%</td> <td>69%</td> <td>71%</td> </tr> <tr> <td>12</td> <td>83%</td> <td>68%</td> <td>65%</td> <td>70%</td> </tr> <tr> <td>13</td> <td>71%</td> <td>62%</td> <td>55%</td> <td>60%</td> </tr> <tr> <td><b>Grand Total</b></td> <td><b>75%</b></td> <td><b>74%</b></td> <td><b>69%</b></td> <td><b>71%</b></td> </tr> </tbody> </table> <p><i>Table 5: Attendance 2023 - Gender</i></p> <table border="1"> <thead> <tr> <th></th> <th>Female</th> <th>Male</th> <th>Grand Total</th> </tr> </thead> <tbody> <tr> <td>9</td> <td>74%</td> <td>75%</td> <td>75%</td> </tr> <tr> <td>10</td> <td>74%</td> <td>74%</td> <td>74%</td> </tr> <tr> <td>11</td> <td>72%</td> <td>70%</td> <td>71%</td> </tr> <tr> <td>12</td> <td>69%</td> <td>70%</td> <td>70%</td> </tr> <tr> <td>13</td> <td>59%</td> <td>61%</td> <td>60%</td> </tr> <tr> <td><i>total</i></td> <td><b>71%</b></td> <td><b>71%</b></td> <td><b>71%</b></td> </tr> </tbody> </table>		NZ			Grand Total	Year	European/Other	Pasifika	Māori		9	70%	79%	74%	75%	10	73%	77%	74%	74%	11	74%	77%	69%	71%	12	83%	68%	65%	70%	13	71%	62%	55%	60%	<b>Grand Total</b>	<b>75%</b>	<b>74%</b>	<b>69%</b>	<b>71%</b>		NZ			Grand Total	Year	European/Other	Pasifika	Māori		9	70%	79%	74%	75%	10	73%	77%	74%	74%	11	74%	77%	69%	71%	12	83%	68%	65%	70%	13	71%	62%	55%	60%	<b>Grand Total</b>	<b>75%</b>	<b>74%</b>	<b>69%</b>	<b>71%</b>		Female	Male	Grand Total	9	74%	75%	75%	10	74%	74%	74%	11	72%	70%	71%	12	69%	70%	70%	13	59%	61%	60%	<i>total</i>	<b>71%</b>	<b>71%</b>	<b>71%</b>	<p>* Our overall attendance has not changed from 2022 to 2023. We are surprised that the results seem identical, yet as we combed through the data collated it still come up with the same data.</p> <p>* This could be due to the implementation of the Ministry of the "Everyday Matters" goals to raise attendance throughout the sectors, and a focus on engaging the 70+, 80+ cohort to shift our attendance figures.</p> <p>* Table 4 and Table 4a also suggest that there is no shift in parental expectations around attendance despite messaging or everyday matters.</p> <p>* The variance in Table 5 and 5a show a decline from 2022 by 5% in Year 9, 8% in Year 11 and 16% in Year 13. In Year 13, we were seeing many students opt for employment instead of seeing the academic year through. In Year 11, students</p>	<p>* Strengthen our internal processes for attendance referrals.</p> <p>*Strengthen our communications with Whanau to ensure support and strategies to support attendance.</p> <p>*Strengthen links with the community and services such as Truancy, NETS referrals, and businesses for Section 53.</p> <p>*Greater conversations around retention and pathways to improve attendance</p> <p>* Continue to follow the steps and proposed actions in the 2024 Attendance Plan.</p>
	NZ			Grand Total																																																																																																											
Year	European/Other	Pasifika	Māori																																																																																																												
9	70%	79%	74%	75%																																																																																																											
10	73%	77%	74%	74%																																																																																																											
11	74%	77%	69%	71%																																																																																																											
12	83%	68%	65%	70%																																																																																																											
13	71%	62%	55%	60%																																																																																																											
<b>Grand Total</b>	<b>75%</b>	<b>74%</b>	<b>69%</b>	<b>71%</b>																																																																																																											
	NZ			Grand Total																																																																																																											
Year	European/Other	Pasifika	Māori																																																																																																												
9	70%	79%	74%	75%																																																																																																											
10	73%	77%	74%	74%																																																																																																											
11	74%	77%	69%	71%																																																																																																											
12	83%	68%	65%	70%																																																																																																											
13	71%	62%	55%	60%																																																																																																											
<b>Grand Total</b>	<b>75%</b>	<b>74%</b>	<b>69%</b>	<b>71%</b>																																																																																																											
	Female	Male	Grand Total																																																																																																												
9	74%	75%	75%																																																																																																												
10	74%	74%	74%																																																																																																												
11	72%	70%	71%																																																																																																												
12	69%	70%	70%																																																																																																												
13	59%	61%	60%																																																																																																												
<i>total</i>	<b>71%</b>	<b>71%</b>	<b>71%</b>																																																																																																												

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 2022 - Gender*

	<i>Female</i>	<i>Male</i>	<i>Grand Total</i>
9	81%	79%	80%
10	70%	70%	70%
11	80%	76%	78%
12	66%	71%	69%
13	89%	72%	76%
<i>total</i>	<b>75%</b>	<b>74%</b>	<b>75%</b>

*Table 6: Attendance 2023 – Ethnicity & Gender*

<i>Ethnicity</i>	<i>Female</i>	<i>Male</i>	<i>Grand Total</i>
Maori	76%	74%	75%
NZ European/Other	72%	75%	74%
Pasifika	69%	68%	69%
<i>total</i>	<b>71%</b>	<b>71%</b>	<b>71%</b>

*Table 6a: Attendance 2022 – Ethnicity & Gender*

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

who left at Year 11 did not enrol into another school and their data remained and were included.

\* Year 10 gender attendance increased by 4% and Year 12 by 1%

\* Maori attendance in 2023 (Table 4 & Table 6) was 76%, which was a 2% rise over the 2022 (Table 4a & Table 6a) figure of 73%. The 2023 total was 75%.

\* 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>Tokoroa High School's Mathematics Department provides numeracy programs for students from Year 9 to Year 13, with the goal of cultivating a numeracy-rich atmosphere to improve numeracy skills. We anticipate that all teachers will seamlessly incorporate numeracy into their teaching methodologies, effectively becoming educators of numeracy across all disciplines.</p> <p>Improving numeracy achievement involves a combination of strategies such as:</p> <ul style="list-style-type: none"> <li>* <b>Curriculum Alignment:</b> reviewing &amp; updating the curriculum to reflect the changes to the NCEA numeracy requirements.</li> <li>* <b>Differentiated Instruction:</b> to meet the diverse needs of students, including providing additional support.</li> <li>* <b>Hands-on Learning:</b> Engaging students in practical, problem-solving tasks to enhance their understanding and retention of numeracy skills.</li> <li>* <b>Early Intervention:</b> targeted instruction tailored to the specific needs of at-risk students. This involved small group instruction, one-on-one tutoring, or differentiated instruction within the classroom. A total of 8 catchup sessions</li> </ul>	<p><i>Level 1 Strategic Numeracy Goal for 2023: 94% of Year 11 students will achieve the required Numeracy credits for NCEA Level 1.</i></p> <p><i>2023 NZQA Provisional Result for Numeracy Achievement:</i>  <b>87.5%</b> - Year 11 students.  <b>97.8%</b> - Year 12 students.  <b>96.4%</b> - Year 13 students.</p> <p>The attendance records for 2023 indicate that students who were present throughout the entire year have achieved proficiency in Level 1 numeracy.</p> <p>The raising of numeracy achievement contributes significantly to students' overall learning by cultivating critical thinking, problem-solving, career readiness, academic performance, confidence, financial literacy, and communication skills. These benefits extend beyond the realm of mathematics, positively impacting various aspects of students' academic and personal development.</p> <p><i>Professional development – attending subject specific</i></p>	<p>*12.5% of students not achieving Level 1 Numeracy was attributed to the critical factor of retaining senior students for the entire year.</p> <p><i>*Strategic Attendance goal: 90% attendance across the whole school.</i></p> <p><b>Comparison:</b> The school's attendance rate for year 11 students in 2023 was 71%. (Source: KAMAR)</p> <p><i>*Roll-based vs Participation based measure:</i> Enrolment-based measure counts all students enrolled across an entire year rather than at one point in time. (NZQA/MOE)</p> <p><i>*THS being part of the NCEA numeracy pilot program in 2023.</i></p>	<p><i>Retention of senior students</i></p> <ul style="list-style-type: none"> <li>- creating a supportive and engaging environment that encourages senior students to stay enrolled, remain motivated, and achieve their academic and personal goals.</li> </ul> <p><i>Professional Development</i></p> <ul style="list-style-type: none"> <li>- equipping teachers with the knowledge, skills, and support necessary to effectively navigate and implement changes in the numeracy curriculum.</li> </ul> <p><i>Tracking of data</i></p> <ul style="list-style-type: none"> <li>- numeracy coordinator's pivotal role in ensuring that students receive high-quality numeracy instruction, tracking their progress effectively, and implementing targeted interventions to support their mathematical development.</li> <li>-recognising &amp; celebrating the success of student achievements and ways to provide sustainable and</li> </ul>

<p>were held to cater for different learner groups.</p> <p><i>*Mentoring new staff – via constructive feedback, fostering growth mindset, model effective teaching practice, reflection &amp; evaluation.</i></p>	<p>workshops and seminars aligning with recent NCEA changes.</p>		<p>inclusive program of learning.</p>
<p><b>Planning for next year:</b> To sustain changes to the numeracy curriculum, it is vital to implement a comprehensive strategy that involves various stakeholders and incorporates ongoing evaluation and adaptation. <i>The changes to the Level 1 numeracy curriculum are a work in progress.</i></p>			

**Strategic Area 3: To improve literacy skills across the whole school: (Literacy Coordinator)**

<b>Actions</b> <b>What did we do?</b>	<b>Outcome</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p><i>Goal: 91% of Year 11 students will achieve the required literacy credits for NCEA Level 1.</i></p> <p>*Some teachers used a thematic approach.</p> <p>**'Literacy' days were continued, where students were able to work on literacy rich assessments from a range of subjects to attain their literacy credits.</p> <p>* Strived to develop more cross-curriculum learning with a Sports in Education (SIE) class covering science, English, mathematics and physical education.</p>	<p>* 78.3% of Year 11 students achieved the required literacy credits for NCEA Level 1.</p> <p>*It was disappointing to see a drop from the previous year and not be able to attain the same result as 2019. However, there were still positives as noted below:</p> <p>* Using the thematic approach resulted in increased engagement. Several assessments were able to be completed within a theme.</p> <p>* More quality work was produced.</p> <p>* Students were able to have the time and space to complete their literacy rich assessments.</p> <p>**As we applied a cross-curriculum approach, the SIE students were more engaged.</p>	<p>*Using the thematic approach meant learning and assessments were spread over a longer period. For some students this became difficult when they faced attendance issues. This was particularly problematic at the end of the year when work needed to be completed and the students were not present.</p> <p>* Attendance at the dedicated literacy days was sporadic for some students. This has impacted upon their achievement.</p>	<p>* As a school, we prefer the thematic approach and it is also a big part of the updated curriculum, particularly at NCEA Level 1. We have already planned how we will develop this approach further, including linking our school marae and history into our learning as part of an 'Identity' theme.</p> <p>* To work on improving our student attendance rates.</p> <p>* We believe if a student attends and is where they should be, they are more than likely able to achieve.</p> <p>* To continue to develop our cross-curriculum approach and work collaboratively to increase engagement and achievement. Greater traction in cross-curricular teaching and learning should now result with the full change of Sport in Education (SiE) to Sport and Academic Excellence (SAE)</p>
<p><i>Goal: 30% of Year 12 students will achieve the required literacy credits for University Entrance</i></p> <p>* Applied a cross-curricular thematic approach to attaining</p>	<p>33.3% of Year 12 students achieve the required literacy credits for University Entrance.</p>	<p>* We have been using this approach for some time now and fine-tuned the teaching of skills modelling of what is expected. Teachers were</p>	<p>* We will continue this approach in 2024.</p> <p>* We will track earlier to see where the gaps are and to</p>

<p>these credits. This was available for students who opted not to undertake a full Level 2 English subject.</p> <ul style="list-style-type: none"> <li>* Students were carefully tracked in terms of literacy credits.</li> <li>* Students could work at their own pace.</li> <li>* Google Classroom was utilised to give the students access to the work and provide teachers with better monitoring and feedback capabilities.</li> </ul>	<ul style="list-style-type: none"> <li>* An increase on the previous year's achievement for this goal.</li> <li>*The students were focused on achieving their writing portfolio and reading credits from a range of subjects. This meant they did not have the pressure of having to complete all the English credits in a traditional English Level 2 class.</li> </ul>	<p>confident with what they were teaching, and students listened to what they were being taught.</p> <ul style="list-style-type: none"> <li>* Some students did not achieve all the assessments but have, for example, the reading component and will complete the writing component in 2024.</li> </ul>	<p>monitor very closely the attendance levels for more students at this year level. Achieving UE literacy is a vital component of the university entrance qualification.</p>
<p><i>Goal: 55% of Year 13 students achieve their University Entrance Literacy credits.</i></p> <ul style="list-style-type: none"> <li>* Students were tracked through Year 12 and 13 to see what part of UE Literacy they had or did not have.</li> <li>* Students could opt into senior literacy courses.</li> <li>* Homework centre ran weekly throughout the year.</li> <li>* Weekend waananga for Year 13s were scheduled.</li> <li>* Weekly cohort meetings and tracking sessions were held.</li> </ul>	<ul style="list-style-type: none"> <li>* 65.6% of Year 13 students achieved the required literacy credits for University Entrance.</li> <li>*The wānanga were particularly useful as the students came in and focused on the work they wanted help with or wanted to complete. Staff from across the curriculum were present.</li> </ul>	<ul style="list-style-type: none"> <li>* It was very pleasing to have this many students achieve this goal.</li> <li>* As stated above, the students who did not complete all the UE Literacy criteria in Year 12 were given the opportunity to complete it as Year 13 students.</li> </ul>	<ul style="list-style-type: none"> <li>* We will work to increase this result even further by tracking even more closely and giving more support. This includes continuing the academic support classes (like study) with the Year 13 students.</li> <li>* Continue to conduct wānanga and homework centres for students.</li> <li>* Ensure each student's timetable is balanced and provides time for them to focus on the necessary credits.</li> </ul>

<p><i>Goal: 55% of Year 9 and Year 10 students will gain their Junior Diploma at an 'achieved' level</i></p> <p>* Teachers from across the curriculum incorporate targeted literacy skills within their curriculum. E.g. writing full answers, skimming and scanning, cloze reading exercises etc.</p>	<p>* 89% of Year 9 students achieved their Junior Diploma at 'achieved, merit or excellence'.</p> <p>* 87% of Year 10 students achieved their Junior Diploma at 'achieved, merit or excellence'.</p> <p>* While the statistics above relate to a slightly different planned outcome to measure (students attaining 'achieved' only) it is still a useful outcome to report on as it demonstrates the positive learning outcomes for our Junior School. Without the appropriate literacy skills, they would not have achieved their Junior Diploma. To see so many students gain achieved or higher, suggests their literacy has been strengthened.</p>	<p>* The Year 9 students who did not achieve the Junior Diploma had either high learning needs or enrolled in the school later in the year and were unable to complete the work.</p> <p>* The Year 10 students who did not achieve had similar barriers as the Year 9s and in addition, there were students with major attendance issues.</p> <p>* The positive outcomes may be attributed to student motivation and clear learning outcomes. Teachers are also developing more interactive teaching plans.</p> <p>* The introduction of block learning sessions (two-hour blocks) throughout the year has also enabled staff to provide more sustained activities when needed.</p>	<p>* We will continue to work on literacy as a whole school and to teach similar literacy skills in context.</p> <p>* A focused literacy team will develop a plan for school wide literacy and members of the team will come from a range of departments.</p> <p>* Literacy experts from outside the school will also assist departments who request extra support.</p> <p>* Utilise 'Education Perfect' more as part of our programs to enhance learning.</p> <p>* Use a thematic approach to learning in more situations. This includes incorporating key local contexts like our school marae, Raukawa landmarks and current news topics.</p>
--	--	---	--

**Strategic Area 3: Improving Junior Student Achievement - Report on the 11th year of the Tokoroa High School Junior Diploma**

(by Brian Reid).

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

<b>Actions / Initiatives (What did we do?)</b>	<b>Outcomes (What happened?)</b>	<b>Reasons for the Variance (Why did it happen?)</b>	<b>Evaluation (Where to next?)</b>																																																	
<p><u>Junior Diploma Goals 2023</u></p> <p>* 55% of year 9 and year 10 students will gain their Junior Diploma at an Achieved level</p> <p>* 25% of year 9 and year 10 students will gain their Junior Diploma at a Merit level</p> <p>* 5% of Year 9 and year 10 students will gain their Junior Diploma at an Excellence level</p>	<p>Outcomes:</p> <p>The data in Table 7 and Table 9 uses the ethnicity classification from the Ministry of Education guidelines. This may or may not reflect who the student identifies as.</p> <p>Table 7: Student Achievement - Year 9</p> <table border="1" data-bbox="470 724 953 914"> <thead> <tr> <th>Year 9 raw data</th> <th>Maori</th> <th>Pasifika</th> <th>European/ Other</th> </tr> </thead> <tbody> <tr> <td>101 Students</td> <td>56</td> <td>24</td> <td>21</td> </tr> <tr> <td>Not Achieved</td> <td>6</td> <td>2</td> <td>3</td> </tr> <tr> <td>Achieved</td> <td>26</td> <td>10</td> <td>6</td> </tr> <tr> <td>Merit</td> <td>13</td> <td>5</td> <td>4</td> </tr> <tr> <td>Excellence</td> <td>11</td> <td>7</td> <td>8</td> </tr> </tbody> </table> <p>Table 8: Year 9 Achievement rate and School Charter variation</p> <table border="1" data-bbox="470 1003 1062 1235"> <thead> <tr> <th>Yr 9 101 Students</th> <th>Overall</th> <th>%</th> <th>School Charter Goals</th> <th>Variation</th> </tr> </thead> <tbody> <tr> <td>Excellence</td> <td>26</td> <td>26%</td> <td>5%</td> <td>21%</td> </tr> <tr> <td>Merit</td> <td>22</td> <td>22%</td> <td>25%</td> <td>-3%</td> </tr> <tr> <td>Achieved</td> <td>42</td> <td>42%</td> <td>55%</td> <td>-13%</td> </tr> <tr> <td>Not Achieved</td> <td>11</td> <td>11%</td> <td>15%</td> <td>-4%</td> </tr> </tbody> </table>	Year 9 raw data	Maori	Pasifika	European/ Other	101 Students	56	24	21	Not Achieved	6	2	3	Achieved	26	10	6	Merit	13	5	4	Excellence	11	7	8	Yr 9 101 Students	Overall	%	School Charter Goals	Variation	Excellence	26	26%	5%	21%	Merit	22	22%	25%	-3%	Achieved	42	42%	55%	-13%	Not Achieved	11	11%	15%	-4%	<p>* Overall, the Tokoroa High School Junior Diploma has been a success in its 11th year as it has solidified itself as a framework for student achievement. Students, staff, and caregivers have embraced the concept and a high number of students in Year 9 and 10 have achieved the Junior Diploma. The splitting of the report evenings from the seniors, and the extra report evenings, has helped to strengthen the school and community link.</p> <p><u>Year 9 Results</u></p> <p>* There was a higher number of excellences achieved this year. It was 21% above the</p>	<p><u>Year 9 Next Steps</u></p> <p>* Target those Year 9 students who did not achieve the diploma. 7 have learning needs 4 arrived during the year.</p> <p>* Implement school wide internal moderation with subjects.</p> <p>* Emphasis on tracking students each term through department meetings. This is to form part of the term review.</p> <p>* Ensure students have opportunity to re-sit each term and not at the end of a year.</p> <p>* Investigate what additional support can be given to support</p>
Year 9 raw data	Maori	Pasifika	European/ Other																																																	
101 Students	56	24	21																																																	
Not Achieved	6	2	3																																																	
Achieved	26	10	6																																																	
Merit	13	5	4																																																	
Excellence	11	7	8																																																	
Yr 9 101 Students	Overall	%	School Charter Goals	Variation																																																
Excellence	26	26%	5%	21%																																																
Merit	22	22%	25%	-3%																																																
Achieved	42	42%	55%	-13%																																																
Not Achieved	11	11%	15%	-4%																																																



Table 9: Student Achievement - Year 10

Year 10 raw data 113 Students	Maori 51	Pasifika 34	European/Other 28
Not Achieved	6	4	5
Achieved	24	15	11
Merit	15	8	4
Excellence	6	7	8

Table 10: Year 10 Achievement rate and School Charter variation

Year 10 113 Students	Overall	%	School Charter Goals	Variation
Excellence	21	19%	5%	14%
Merit	27	24%	25%	-4%
Achieved	50	44%	55%	-7%
Not Achieved	15	13%	15%	2%

**Summary**

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

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

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

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 2024.

Year 10 Results

\* The Year 10 data shows a 14% increase above the charter goal for excellence. The others were slightly under the charter goals. There were similar achievement levels through the various ethnicities.

new students enrolling during the year.

Year 10 Next Steps

\* Target those Yr 10 students who did not achieve the diploma. Four students have learning needs. Two students arrived during the year and 9 students have attendance issues.

\* 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.

	<p>Further community consultation will take place in 2023/4 to ensure that families are well versed in the requirements of the Junior Diploma. The families enjoyed the separation of the senior and junior report evenings as well as the extra parent interviews without the school reports. Those interviews focused on what the student had achieved, what they needed to focus on and how the family could help to support their child's learning.</p> <p>Some extra homework classes were held specifically for the Junior Diploma, but this is an area that can be extended. The school has had success with the homework classes and an integration of both junior and seniors meeting on a Wednesday afternoon/evening all year.</p> <p>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 their Year 11 NCEA year.</p> <p>Although Covid 19 has impacted attendance as did the cyclone and industrial action, the resulting effect meant students and families placed a high level of importance on education and hence why some of the results seemed to be positively skewed.</p> <p>As the new NCEA system starts to phase in the Junior Diploma system is more alike the new system with a focus on learning and minimising the assessment. Some discussion around the addition of a Literacy and Numeracy component or preparation for the required Literacy and Numeracy components need exploring.</p> <p>Some sort of support programme for students new to the school also needs investigating to help transition students and families into the academic culture of the school. A system where the tutor, dean, subject teacher, HOD are working together to provide the wrap around support that's needed.</p>		<p>* The addition to the school reports of an "Overall teacher judgement" for each student on the curriculum level they are at.</p> <p>* Investigate what additional support can be given to support new students enrolling during the year.</p>
--	--	--	--

**Tokoroa High School Leavers Data Analysis (2024 for 2023)** (by Brian Reid, Deputy Principal).

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

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

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

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

**2023 Baseline Data**

**(Year Thirteen Leavers)**

Leavers Total	Male	Female	Māori	Pasifika	European / Other
67	31	36	31	14	22

In 2023 Tokoroa High School had **67** Year 13 leavers. Of these, **58** achieved Level Two NCEA or better which gives us an **87%** rate, which is above the national target set at 85% and is an increase of 1% on 2023. Of those nine students who did not achieve Level Two NCEA or better, three were in our special needs unit Te Kahui Whetu and were not doing an NCEA programme. Three students were enrolled in our Teen Parent Unit with low attendance. Two students attended less than 30%. One student returned home to Denmark in April.

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, 90% of Māori leavers achieved Level 2 or above which is an increase of 5% from 2022. Two Māori leavers are in our special needs unit and did not sit an NCEA programme. One student attended less than 3 days. If those students are not included, then Māori had a 100% achievement rate at Level 2.

86% of Pasifika leavers achieved Level 2 or above, which is a decrease of 14% from 2022. Two students were enrolled in the Teen Parent Unit and had low attendance. If those students are not included, then Pasifika had a 100% achievement rate at Level 2.

81% of European/Other achieved Level 2 or above which is on par with 2022. One student is in our special needs unit and did not complete an NCEA programme. Three students attended less than 35% 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 **100%**, Pasifika achieved **100%** while European/Other achieved **100%**.

The figures clearly show that if students can complete Year 13 at Tokoroa High School they have a very high chance (89% of all students / or 100% if Te Kahui Whetu students and extremely poor attendance or short enrolments are excluded) of leaving with at least NCEA Level Two. Therefore, one of our key targets 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, one went into employment, six enrolled into a course and there is one student who has been classes as unknown.**

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

**Potential Strategies**

- Interview "at risk of leaving" students (Deans, Careers Team) to chart a course of action.
- Track NCEA achievement and identify "at risk of leaving" students.
- Encourage the idea of completing NCEA levels over time (not within a year)
- Increase and utilise part time student options.
- Increase use of external providers
- Investigate offering Level four / Alternative courses.
- Increase the use of Trades Academy/Gateway courses.
- New students need to have a more in-depth interview on enrolment with more follow up. More work around goal setting, career planning and ensuring they are in the right courses needs to happen. Regular family contact must also occur if these student's potential is to be realised.
- Roll out of SUP3 programme to all Yr 13 students.

**Yr 13 Leavers 2023 (67)**

Employment	28	42%
Course/Polytechnic/University	33	50%
Returned to school	0	0%
Another School	2	2%
Unknown	4	6%

**(Year Twelve Leavers)**

Leavers Total	Male	Female	Māori	Pasifika	European / Other
18	8	10	14	0	4

In 2023 Tokoroa High School had **18** Yr 12 leavers. Of these, **5** achieved Level Two NCEA or better which gives us a **27%** pass rate, which is below the national target set at 85%. Of those 13 students who did not achieve Level Two NCEA or better, 12 had an attendance of less than 69 days.

**Yr 12 Leavers 2023 (18)**

Employment	7	40%
Course/Polytechnic/University	4	24%
Returned to school	0	0%
Another School	6	34%
Unknown	1	2%

**(Year Eleven Leavers)**

Leavers Total	Male	Female	Māori	Pasifika	European / Other
24	16	8	13	3	8

In 2023 Tokoroa High School had **24** Yr 11 leavers.

**Yr 11 Leavers 2023 (24)**

Employment	6	25%
Course/Polytechnic/University	1	4%
Returned to school	0	0%
Another School	8	33%
Unknown	9	38%

18 of the 24 students attended less than 70 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 two years, rents have increased in town and some families are sharing houses.

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

**Leavers Data Trends 2014 – 2023 Yr 13**

Leavers Total 2023	Male	Female	Māori	Pasifika	European/ Other
67	31	36	31	14	22
Leavers Total 2022	Male	Female	Māori	Pasifika	European/ Other
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 Destination 2018-2023 Yr 13

	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022	2023	2023
# of students	123		108		114		89		78		67	
Employment	42	34%	45	41%	50	44%	38	43%	37	47%	28	42%
Course/Polytech/ University	60	49%	46	43%	42	37%	47	53%	37	47%	33	50%
Returned to school	2	1.5%	2	2%	5	4%	0	0	2	3%	0	0%
Another School	4	3.5%	3	3%	9	8%	2	2%	2	3%	2	2%
Unknown	15	12%	12	11%	8	7%	2	2%	0	0	4	6%

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

We still need to improve on tracking students once they arrive new and when they leave. More effort needs to be made to monitor students when they arrive and help them transition into the life of Tokoroa High School.

Covid 19 has had an impact on students leaving school early to gain employment. Anecdotal evidence suggests it is to help families meet the daily bills. More work has become available as overseas workers haven't been allowed in. There has also been an increase in wages, with seasonal fruit picking which has become attractive to students.

Regards  
 Brian Reid  
 Deputy Principal

Tokoroa High School

## *Appendices – 2023 NCEA Data from NZQA:*

- Chart 1 – (Generated 16 January 2024)
  - Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Overall Results
  
- Chart 2 – (Generated 16 January 2024)
  - Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Results by Gender
  
- Chart 3 - (Generated 16 January 2024)
  - Achievement in NCEA and UE: Tokoroa High School – PR2 – Enrolment Based Cumulative Results by Ethnicity
  
- Chart 4 - (Generated 16 January 2024)
  - PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Tokoroa High School
  
- Chart 5 - (Data as at 04/02/2024)
  - NCEA, NCEA Endorsements, and UE: Tokoroa High School - Tokoroa High School
  
- Chart 6 - (Generated 9-February-2024)
  - Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School
  
- Chart 7 - (Generated 9-February-2024)
  - Year 13 Equity in STEM Level 3 Subject Achievement for Tokoroa High School (2023)
  
- Chart 8 - (Data as at 28 January 2024)
  - Level 1 Literacy and Numeracy: Tokoroa High School - PR 3 – Cumulative Results by Percentage
  
- Chart 9 - (Data as at 04/02/2024)
  - Literacy and Numeracy: Tokoroa High School



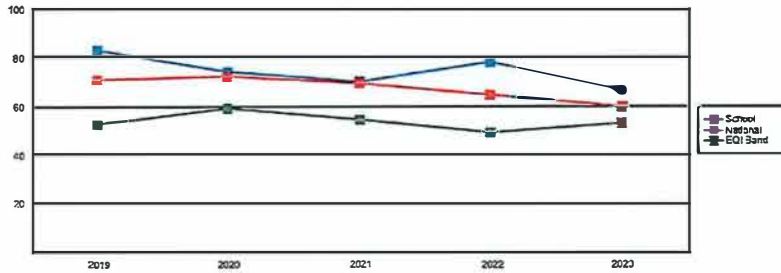
# Achievement in NCEA and UE: Tokoroa High School

Generated 16-Jan-2024

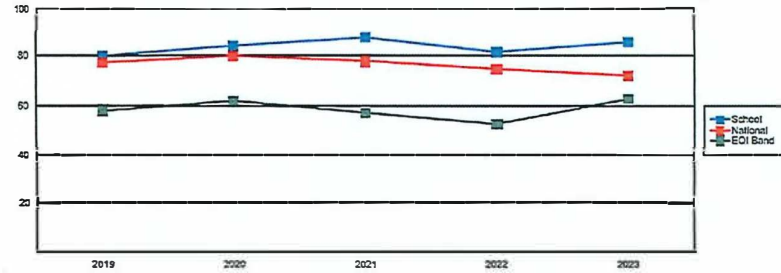
## PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Tokoroa High School				National				Many Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	82.7	80.0	82.7	32.1	70.6	77.5	67.3	49.3	52.2	58.3	45.1	21.6
2020	74.0	84.1	86.1	41.7	71.8	80.1	72.1	53.4	59.1	62.0	51.8	25.4
2021	69.8	87.5	77.9	22.1	69.2	77.9	70.5	51.9	54.2	57.1	46.9	22.5
2022	78.1	81.6	72.3	29.2	64.9	74.9	68.2	50.3	49.4	52.5	42.9	20.3
2023	66.7	85.6	69.1	18.2	60.0	72.2	66.2	47.2	53.3	62.9	58.0	24.0

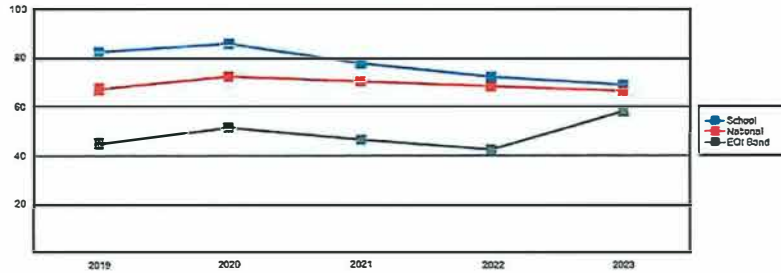
Year 11 - NCEA Level 1



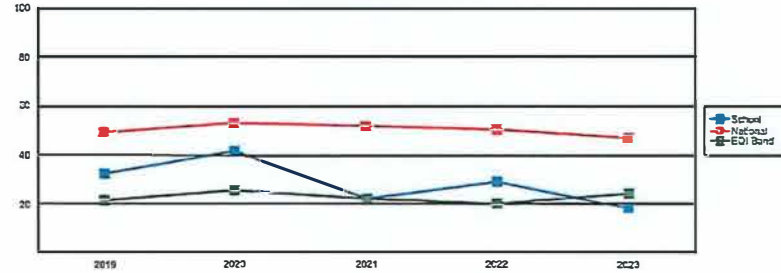
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



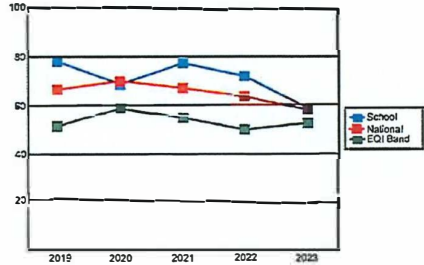
# Achievement in NCEA and UE: Tokoroa High School

Generated 16-Jan-2024

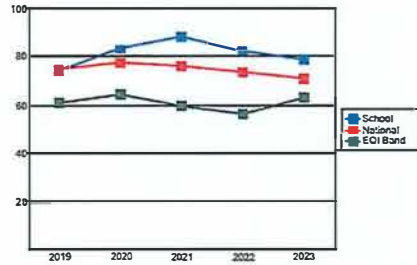
PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Tokoroa High School				National				Many Socioeconomic Barriers (School Equity Index Band)				
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	
<b>Male</b>													
2019	77.5	74.2	74.3	11.4	66.5	74.7	62.3	42.2	51.2	61.0	47.0	17.6	
2020	68.4	83.3	84.6	38.5	69.6	77.8	68.5	46.8	59.1	64.8	55.9	22.8	
2021	76.9	88.1	73.8	19.0	67.0	76.0	66.8	45.5	54.4	59.9	50.3	19.5	
2022	71.4	82.5	72.7	33.3	63.4	73.3	65.6	44.9	50.0	56.4	48.1	18.9	
2023	58.8	79.1	62.1	6.9	58.3	70.6	63.2	41.5	52.7	63.2	57.4	19.0	
<b>Female</b>													
2019	89.3	88.6	89.1	47.8	74.9	80.2	71.9	55.8	53.4	55.7	43.4	25.0	
2020	83.0	85.1	87.9	45.5	74.1	82.4	75.5	59.6	59.1	59.5	48.3	27.5	
2021	61.4	86.5	82.9	25.7	71.5	79.8	74.0	57.7	53.9	54.4	44.4	24.8	
2022	85.7	80.6	71.9	25.0	66.5	76.6	70.5	55.3	48.7	48.6	38.7	21.4	
2023	76.9	91.5	76.9	30.8	61.9	73.8	68.9	52.4	54.0	62.5	58.7	29.4	

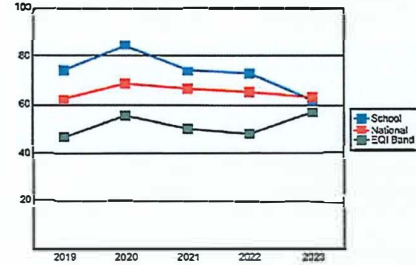
Year 11 NCEA Level 1 - Male



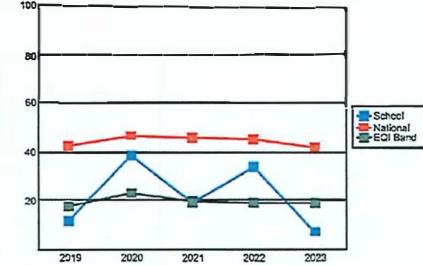
Year 12 NCEA Level 2 - Male



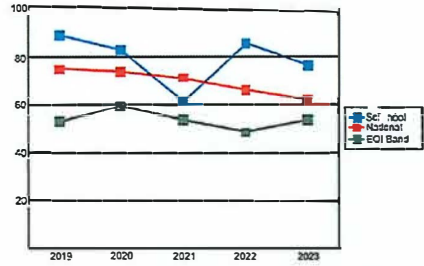
Year 13 NCEA Level 3 - Male



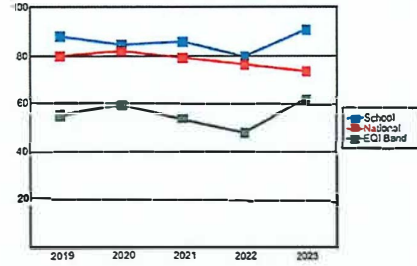
Year 13 University Entrance - Male



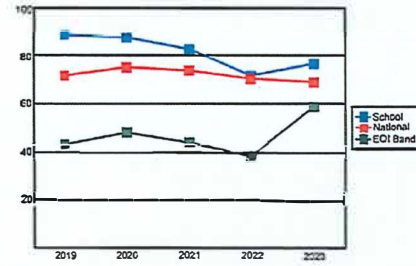
Year 11 NCEA Level 1 - Female



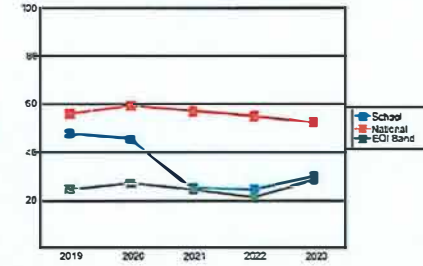
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female



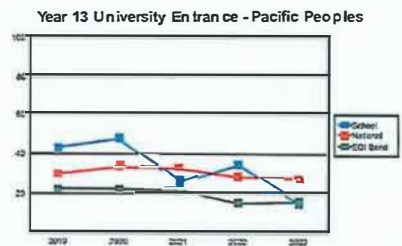
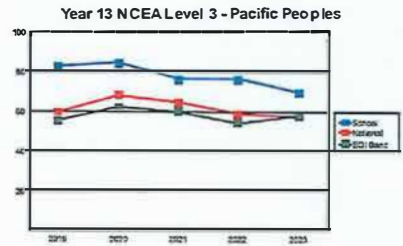
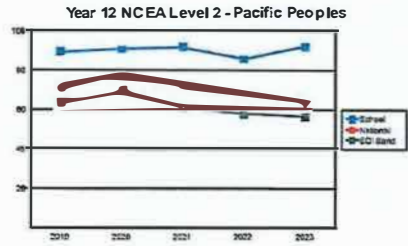
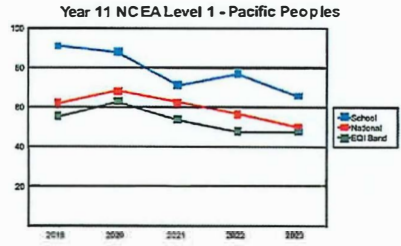
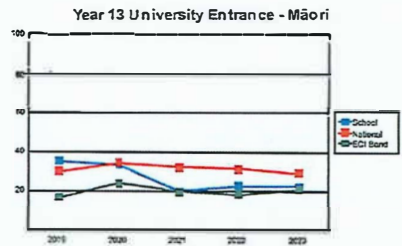
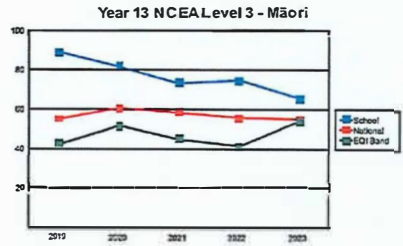
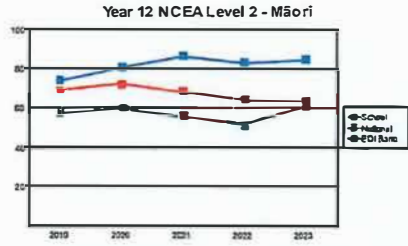
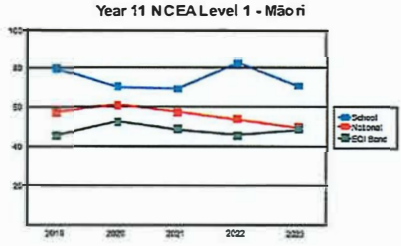
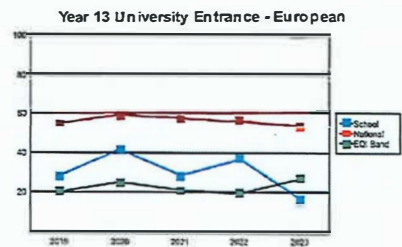
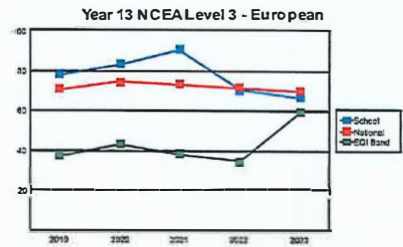
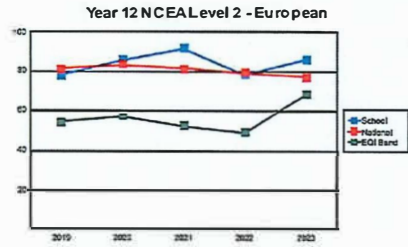
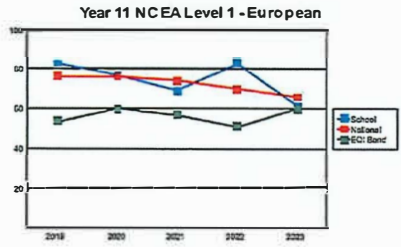
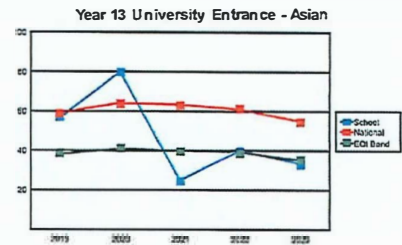
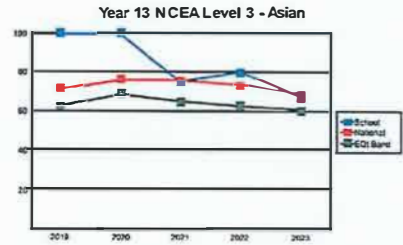
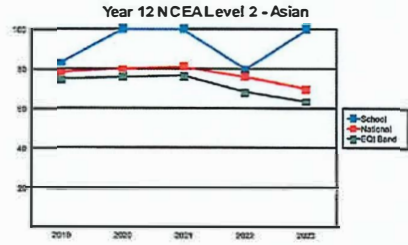
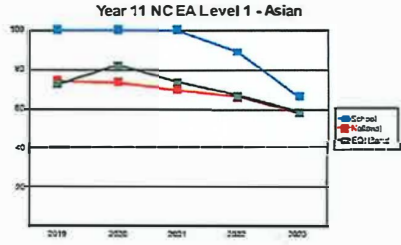
# Achievement in NCEA and UE: Tokoroa High School

Generated 16-Jan-2024

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Tokoroa High School				National				Many Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
<b>Asian</b>												
2019	100.0	83.3	100.0	57.1	73.9	78.3	71.3	59.3	72.2	74.6	62.7	38.6
2020	100.0	100.0	100.0	80.0	73.1	80.0	76.5	64.1	81.8	76.0	68.8	41.3
2021	100.0	100.0	75.0	25.0	70.0	81.1	76.2	63.4	73.9	76.3	65.2	39.8
2022	88.9	80.0	80.0	40.0	65.9	76.0	73.6	61.3	66.8	67.9	62.9	39.0
2023	66.7	100.0	66.7	33.3	58.3	69.9	68.7	55.1	58.5	63.3	60.9	35.4
<b>European</b>												
2019	82.5	77.8	78.1	28.1	76.0	81.1	70.8	55.1	53.7	54.4	37.5	20.5
2020	76.6	86.0	83.3	41.7	75.8	83.2	74.6	59.0	59.8	57.3	43.5	25.0
2021	69.0	91.9	90.6	28.1	74.0	81.2	73.2	57.2	57.1	52.6	38.3	20.9
2022	82.7	78.1	70.4	37.0	69.7	79.4	71.6	56.0	51.2	49.0	34.4	19.5
2023	61.3	86.4	66.7	16.7	65.9	77.1	69.9	53.0	59.9	68.8	59.1	27.1
<b>Māori</b>												
2019	79.8	73.9	89.1	34.8	57.7	68.9	55.1	29.9	46.0	57.6	42.8	16.6
2020	70.5	80.9	82.2	33.3	60.8	71.9	60.7	34.1	52.6	59.7	51.5	23.4
2021	69.5	86.4	73.9	19.6	57.7	68.3	58.5	31.7	49.0	55.9	45.2	19.4
2022	82.6	83.3	75.0	22.5	53.9	64.1	55.7	30.9	46.0	51.3	41.8	18.1
2023	71.3	85.0	65.6	21.9	49.6	63.3	54.8	28.9	48.8	61.0	54.2	20.6
<b>Middle Eastern/Latin American/African</b>												
2019	100.0	100.0			67.5	75.5	68.3	52.0	56.5	56.0	54.4	30.4
2020		100.0	100.0	100.0	72.4	77.6	73.2	57.7	64.5	65.7	54.5	36.4
2021			100.0	100.0	68.4	78.0	70.3	56.0	68.6	58.9	46.1	33.9
2022					61.3	73.3	67.4	51.4	48.6	50.0	46.2	26.9
2023					58.3	68.6	65.5	48.6	52.4	60.2	54.8	32.9
<b>Other Ethnicity</b>												
2019		100.0	100.0		74.4	75.1	67.4	52.9	51.2	48.9	50.0	25.0
2020	50.0				74.6	81.0	74.3	56.9	54.8	58.5	44.2	25.0
2021		100.0			73.2	78.5	72.9	55.1	53.2	52.7	50.9	24.5
2022	50.0		100.0	100.0	65.5	77.0	66.3	53.4	38.6	41.1	29.2	15.3
2023		50.0			58.2	73.3	64.1	46.9	54.4	55.6	57.6	33.3
<b>Pacific Peoples</b>												
2019	90.7	89.2	83.3	43.3	61.8	71.3	60.3	30.3	55.1	63.5	55.7	22.3
2020	87.8	90.7	85.2	48.1	68.2	77.1	68.9	33.7	62.6	69.4	62.8	22.8
2021	71.0	91.9	76.9	25.6	62.3	71.5	64.9	33.0	53.7	60.7	60.4	21.5
2022	76.7	85.7	76.9	34.6	56.6	67.3	59.4	28.7	47.9	57.9	54.8	15.4
2023	65.8	92.0	70.0	15.0	49.9	63.0	58.1	27.4	47.6	56.2	58.3	16.3

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



**NCEA, NCEA Endorsements, and UE**

Reporting Population: NZ Domestic Years 11-13  
 Cumulative Achievement Totals  
 Enrolment Based Percentages  
 Academic Years: 2019, 2020, 2021, 2022, 2023  
 Data as at: 04/02/2024  
 School Equity Index: 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 School Equity Index: 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**

	2019		2020		2021		2022		2023	
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
<b>NCEA (Level 1)</b>										
<b>Year 11</b>	105	82.7	91	74.0	67	88.8	82	78.1	80	66.7
Achieved with Excellence	1	1.0	7	7.7	3	4.5	8	9.3	5	6.3
Achieved with Merit	11	10.5	8	9.9	8	11.9	23	28.0	8	10.0
No Endorsement	93	89.8	76	82.4	56	83.6	51	62.2	67	83.8
<b>Year 12</b>	100	90.9	101	94.4	88	91.7	82	90.8	84	93.3
Achieved with Excellence	8	8.0	3	3.0	7	8.0	3	4.3	8	9.5
Achieved with Merit	9	9.0	17	16.8	8	9.1	9	12.0	20	23.8
No Endorsement	83	83.0	81	80.2	73	83.0	57	68.6	56	66.7
<b>Year 13</b>	79	97.5	69	95.8	75	97.4	59	90.8	51	92.7
Achieved with Excellence	5	6.3	8	8.7	3	4.0	8	13.6	2	3.9
Achieved with Merit	12	15.2	10	14.5	8	10.7	8	19.2	7	13.7
No Endorsement	62	78.5	51	75.8	64	85.3	43	76.3	42	82.4
<b>NCEA (Level 2)</b>										
<b>Year 11</b>			3	2.8	1	1.8				
Achieved with Merit					1	100.0				
No Endorsement			3	100.0						
<b>Year 12</b>	88	80.0	30	84.1	84	87.5	62	81.8	77	85.6
Achieved with Excellence	5	5.7	3	2.2	5	6.0	3	4.8	7	9.1
Achieved with Merit	6	6.8	3	3.3	8	10.7	8	12.0	5	6.5
No Endorsement	77	86.4	85	94.4	71	83.3	51	64.8	65	80.4
<b>Year 13</b>	78	95.3	68	94.4	70	90.8	57	87.7	50	90.9
Achieved with Excellence	3	3.8	5	8.8	2	2.9	6	10.5	3	6.0
Achieved with Merit	9	11.5	12	17.6	3	4.3	8	10.5	4	8.0
No Endorsement	66	84.8	51	73.5	65	92.8	48	78.9	43	86.0
<b>NCEA (Level 3)</b>										
<b>Year 12</b>	7	8.4	1	0.9	8	9.4	1	1.3	3	3.9
No Endorsement	7	100.0	1	100.0	8	100.0	1	100.0	3	100.0
<b>Year 13</b>	67	82.7	62	85.1	60	77.8	47	72.3	38	69.1
Achieved with Excellence	5	7.5	5	8.1	1	1.7	6	12.8	1	2.6
Achieved with Merit	8	9.0	7	11.3	4	6.7	6	12.8	1	2.6
No Endorsement	54	83.6	50	82.6	55	91.7	35	74.5	36	94.7
<b>University Entrance</b>										
<b>Year 12</b>							1	1.3		
<b>Year 13</b>	26	32.1	30	41.7	17	22.1	19	29.2	10	18.2

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

Generated 9-Feb-2024

Year 13 Students		Māori Students			Pacific Students			Other Students		
		Total #	Successful #	Successful %	Total #	Successful #	Successful %	Total #	Successful #	Successful %
Achieved <b>One or More</b> STEM Subjects	2019	46	14	30.4%	30	4	13.3%	39	14	35.9%
	2020	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%
	2023	32	4	12.5%	20	2	10.0%	28	6	21.4%
Achieved <b>Two or More</b> STEM Subjects	2019	46	3	6.5%	30	0	0.0%	39	2	5.1%
	2020	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%
	2023	32	1	3.1%	20	0	0.0%	28	2	7.1%
Achieved <b>Three or More</b> STEM Subjects	2019	46	1	2.2%	30	0	0.0%	39	0	0.0%
	2020	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%
	2023	32	0	0.0%	20	0	0.0%	28	0	0.0%

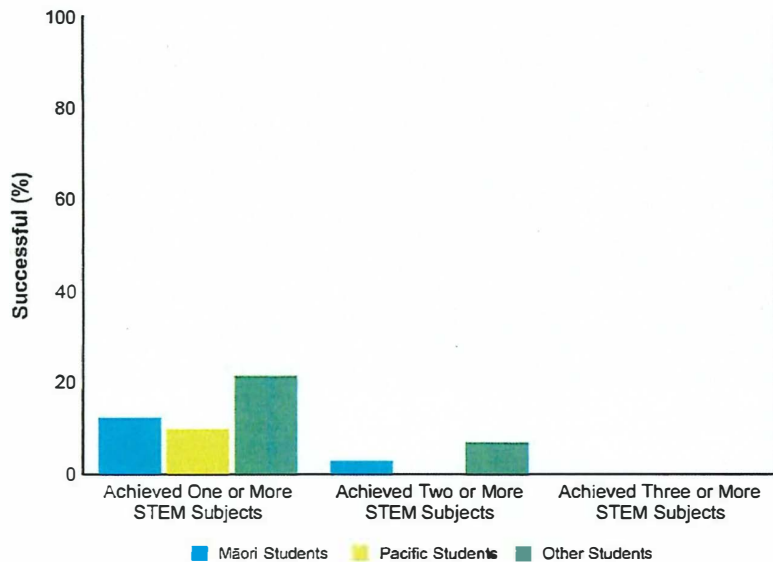
**Who is included?**

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.

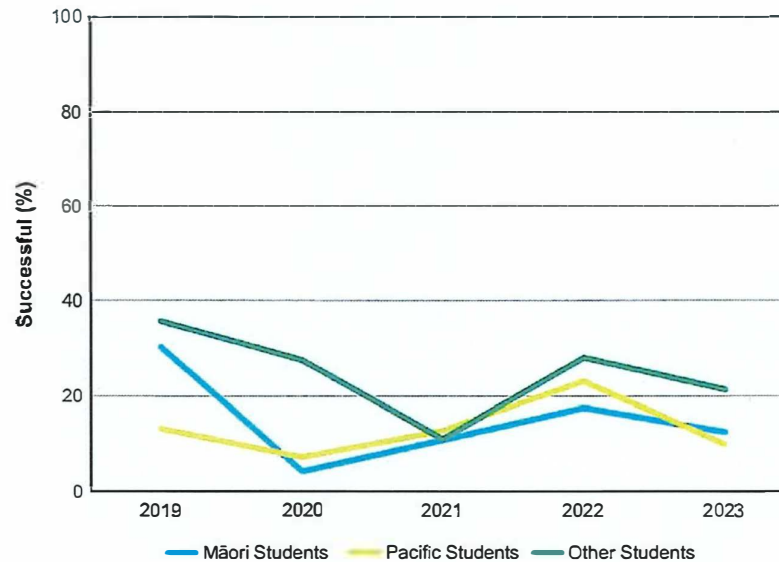
**Who counts as successful?**

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 (2023)**



**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?**

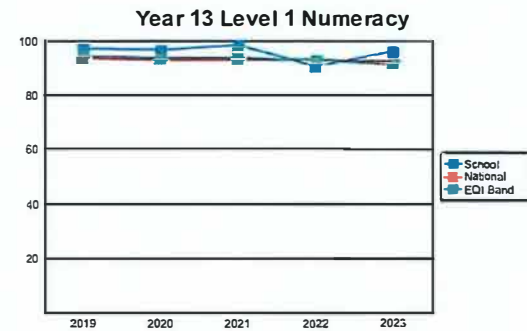
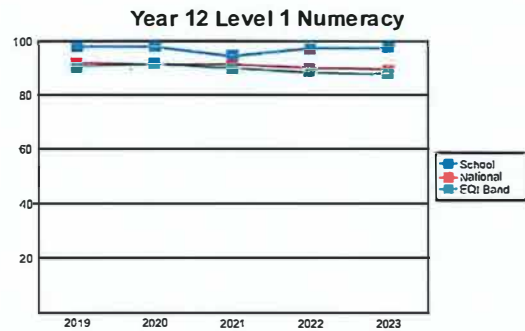
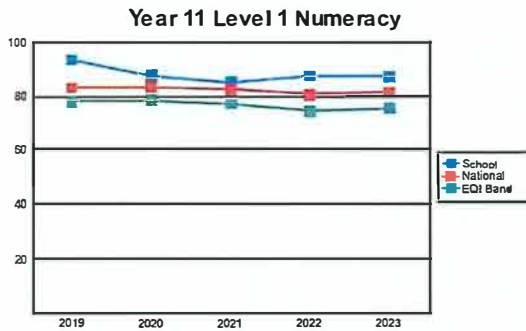
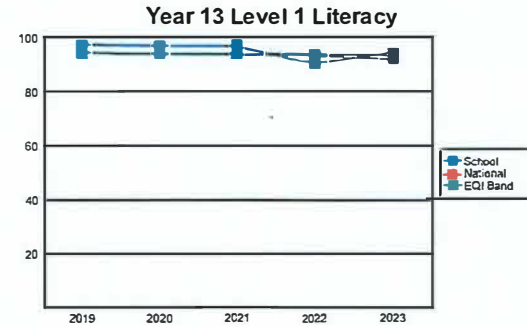
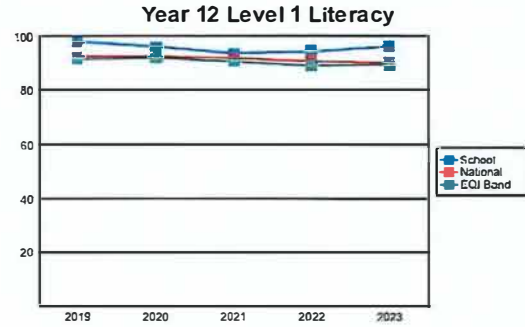
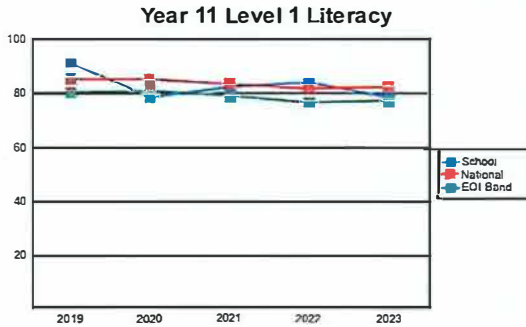
Students who achieve 14 or more credits in any of the following UE approved subjects:  
 Biology, Chemistry, Physics, Earth and Space Science, Calculus, Statistics and Technology (Hangarau, and Digital Technologies).  
 Composite subjects (Science/Pūtaiao, Mathematics/Pāngarau, and Technology) built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

# Level 1 Literacy and Numeracy: Tokoroa High School

Generated 28-Jan-2024

## PR 3 - Cumulative Results by Percentage

Tokoroa High School					National			Many Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	91.3	98.2	97.5	85.5	92.8	94.6	80.3	91.6	94.7
2020	Literacy	78.9	96.3	97.2	85.1	92.7	94.4	81.2	92.3	94.2
2021	Literacy	82.3	93.8	97.4	83.6	92.2	94.2	79.0	91.1	94.2
2022	Literacy	83.8	94.7	90.8	81.6	91.2	93.9	76.7	89.4	93.6
2023	Literacy	78.3	96.7	94.5	82.4	90.7	93.5	77.2	89.5	92.3
2019	Numeracy	93.7	98.2	97.5	83.4	91.8	94.0	78.4	90.7	94.7
2020	Numeracy	87.8	98.1	97.2	83.6	91.7	93.7	78.8	91.7	93.9
2021	Numeracy	85.4	94.8	98.7	82.5	91.3	93.6	77.3	90.1	93.9
2022	Numeracy	87.6	97.4	90.8	80.8	90.2	93.3	74.7	88.5	93.2
2023	Numeracy	87.5	97.8	96.4	81.5	89.7	93.0	75.8	87.9	91.9





## Literacy and Numeracy

Export Literacy and Numeracy as:

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

		Tokoroa High School in Waikato									
		2019		2020		2021		2022		2023	
		Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
Year 11	Level 1 Literacy	116	91.3	97	79.3	79	82.3	88	83.8	94	78.3
	Level 1 Numeracy	115	98.7	108	87.8	82	85.4	92	87.6	100	87.5
	UE Literacy	2	1.6	1	1.0	2	1.9	2	1.9		
	UE Literacy Reading	2	1.6	1	1.0	1	1.0	2	1.9		
	UE Literacy Writing	3	2.4	1	1.0	1	1.0	2	1.9		
	UE Numeracy	119	93.7	108	87.8	62	85.4	92	87.6	105	87.5
Year 12	Level 1 Literacy	108	88.2	103	96.3	90	93.8	72	94.7	87	96.7
	Level 1 Numeracy	108	88.2	105	94.1	91	94.8	74	97.4	60	97.8
	UE Literacy	35	31.8	28	26.2	30	31.3	33	39.4	50	33.3
	UE Literacy Reading	52	47.3	42	39.3	38	39.6	29	51.3	33	36.7
	UE Literacy Writing	37	33.0	33	30.8	37	38.5	37	48.7	51	36.7
	UE Numeracy	128	94.2	105	84.1	91	94.8	74	97.4	88	87.8
Year 13	Level 1 Literacy	78	97.5	70	97.2	70	97.4	69	95.8	52	94.5
	Level 1 Numeracy	70	97.5	70	97.2	76	98.7	59	95.8	50	96.4
	UE Literacy	40	53.1	40	55.5	42	54.5	30	52.8	35	63.6
	UE Literacy Reading	65	80.2	88	91.7	58	75.3	48	67.7	47	85.5
	UE Literacy Writing	43	59.1	41	54.9	43	58.8	34	52.3	36	63.8
	UE Numeracy	75	97.5	70	97.2	76	98.7	59	97.8	53	96.4

## **Te Tiriti O Waitangi**

Tokoroa High School report on how the school has given effect to Te Tiriti O Waitangi for the 2023 year.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Tokoroa High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Tokoroa High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Tokoroa High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

### **Partnership**

Tokoroa High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

### **Protection**

Tokoroa High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

### **Participation**

Tokoroa High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

The policy aligns with NELP Objective 1: Learners at the centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.