FRASER HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	135
Principal:	Virginia Crawford
School Address:	72 Ellicott Road, Dinsdale
School Postal Address:	P O Box 15121, Dinsdale, Hamilton, 3243
School Phone:	07 847 9044
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Accountant / Service Provider:	Education Services. Dedicated to your school

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FRASER HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Fraser High School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Jerusha Tau	Virginia Crawford
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
30 May 2024	30 May 2024
Date:	Date:

Fraser High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	19,559,334	15,268,918	18,271,283
Locally Raised Funds	3	551,288	364,000	706,426
Interest		49,959	4,000	7,432
Total Revenue		20,160,581	15,636,918	18,985,141
Expense				
Locally Raised Funds	3	401,603	525,650	393,213
Learning Resources	4	12,534,573	10,622,749	12,203,929
Administration	5	2,728,058	1,091,450	2,680,986
Interest		3,757	2,101	2,955
Property	6	3,345,806	3,196,668	3,604,329
Loss on Disposal of Property, Plant and Equipment		23,005	-	-
Total Expense		19,036,802	15,438,618	18,885,412
Net Surplus / (Deficit) for the year		1,123,779	198,300	99,729
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,123,779	198,300	99,729

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

Fraser High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,260,599	901,403	1,160,870
Total comprehensive revenue and expense for the year		1,123,779	198,300	99,729
Contributions from / (Distributions to) the Ministry of Education		116,132	-	-
Contribution - Furniture and Equipment Grant		83,825	-	-
Equity at 31 December		2,584,335	1,099,703	1,260,599
Accumulated comprehensive revenue and expense		2,584,335	1,099,703	1,260,599
Equity at 31 December		2,584,335	1,099,703	1,260,599

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

Fraser High School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,991,009	1,070,132	1,660,251
Accounts Receivable	8	877,698	272,687	1,856,540
GST Receivable		18,820	35,622	-
Prepayments		2,498	23,233	499
Inventories	9	-	2,738	-
Funds Receivable for Capital Works Projects	15	19,427	-	11,275
		2,909,452	1,404,412	3,528,565
Current Liabilities				
GST Payable		-	-	235,963
Accounts Payable	11	982,223	529,395	1,317,795
Revenue Received in Advance	12	50,011	59,326	70,533
Provision for Cyclical Maintenance	13	401,164	61,561	-
Finance Lease Liability	14	62,308	57,775	53,969
Funds held for Capital Works Projects	15	120,703	-	1,742,358
Funds held on behalf of Community of Learning Cluster	16	224,608	7,267	235,951
		1,841,017	715,324	3,656,569
Working Capital Surplus/(Deficit)		1,068,435	689,088	(128,004)
Non-current Assets				
Property, Plant and Equipment	10	1,885,618	474,900	2,119,630
		1,885,618	474,900	2,119,630
Non-current Liabilities				
Provision for Cyclical Maintenance	13	316,358	-	643,082
Finance Lease Liability	14	53,360	64,285	87,945
		369,718	64,285	731,027
Net Assets		2,584,335	1,099,703	1,260,599
Equity		2,584,335	1,099,703	1,260,599

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

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

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		5,781,593	4,194,552	5,183,244
Locally Raised Funds		415,435	976,699	523,474
Goods and Services Tax (net)		(185,884)	-	119,345
Payments to Employees		(2,639,375)	(2,053,000)	(3,453,619)
Payments to Suppliers		(2,214,503)	(2,339,735)	(1,356,692)
Interest Paid		(3,757)	(2,101)	(2,955)
Interest Received		49,765	4,000	7,353
Net cash from/(to) Operating Activities		1,203,274	780,415	1,020,150
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(32,807)	(54,500)	(482,416)
Net cash from/(to) Investing Activities		(32,807)	(54,500)	(482,416)
Cash flows from Financing Activities				
Furniture and Equipment Grant		83,825	-	-
Contributions from / (Distributions to) Ministry of Education		116,132	-	-
Finance Lease Payments		(54,266)	-	(49,910)
Funds Administered on Behalf of Other Parties		(985,400)	-	751,490
Net cash from/(to) Financing Activities		(839,709)	-	701,580
Net increase/(decrease) in cash and cash equivalents		330,758	725,915	1,239,314
Cash and cash equivalents at the beginning of the year	7	1,660,251	344,217	420,937
Cash and cash equivalents at the end of the year	7	1,991,009	1,070,132	1,660,251

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

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

Fraser High School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Fraser High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The 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 school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

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

Presentation Currency
These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

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

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

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

Cyclical maintenance
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 13.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

Donations, Gifts and Bequests
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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

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

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

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

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

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

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

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

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

Building Improvemens to Crown Owned Assets	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
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets
Software costs
Computer software acquired by the School 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 Statement of Comprehensive Revenue and Expense when incurred.

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 Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to 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.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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

The School carries out painting maintenance of the whole school over a 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.

t) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

u) 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	6,612,960	4,031,552	6,042,175
Teachers' Salaries Grants	9,826,343	8,499,999	9,230,528
Use of Land and Buildings Grants	2,339,218	2,341,668	2,259,902
Other Government Grants	780,813	395,699	738,678
	19,559,334	15,268,918	18,271,283

The school has opted in to the donations scheme for this year. Total amount received was $210,990.

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	37,612	15,000	37,522
Curriculum related Activities - Purchase of goods and servic	180,558	157,000	135,368
Fees for Extra Curricular Activities	210,491	111,500	146,626
Trading	17,579	24,500	48,438
Fundraising & Community Grants	105,048	56,000	336,297
Other Revenue	-	-	2,175
	551,288	364,000	706,426
Expense			
Extra Curricular Activities Costs	365,250	455,150	325,048
Trading	29,837	45,000	46,846
Fundraising & Community Grant Costs	3,914	20,000	16,561
School House Rental	2,602	5,500	4,758
	401,603	525,650	393,213
Surplus/(Deficit) for the year Locally raised funds	149,685	(161,650)	313,213

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	523,071	487,250	448,841
Library Resources	1,950	4,000	2,128
Employee Benefits - Salaries	11,555,524	9,602,999	11,308,569
Staff Development	48,276	73,500	57,357
Depreciation	405,752	455,000	387,034
	12,534,573	10,622,749	12,203,929

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	12,840	10,000	12,326
Board Fees	6,485	4,500	5,510
Board Expenses	4,060	10,500	3,315
Intervention Costs & Expenses	1,865	-	11,319
Communication	24,650	26,000	23,741
Consumables	82,262	56,000	34,517
Operating Leases	5,197	20,000	691
Legal Fees	31,343	12,000	14,804
Other	113,547	89,450	76,928
Employee Benefits - Salaries	684,631	810,000	854,141
Insurance	39,012	51,000	46,084
Service Providers, Contractors and Consultancy	109,987	2,000	-
Healthy School Lunch Programme	1,612,179	-	1,597,610
	2,728,058	1,091,450	2,680,986

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	59,896	50,500	51,778
Cyclical Maintenance Provision	177,378	70,000	589,184
Grounds	36,913	36,000	30,521
Heat, Light and Water	188,044	212,000	198,618
Rates	11,337	14,500	14,113
Repairs and Maintenance	129,822	116,000	91,088
Use of Land and Buildings	2,339,218	2,341,668	2,259,902
Employee Benefits - Salaries	391,483	340,000	353,006
Vehicle	11,715	16,000	16,119
	3,345,806	3,196,668	3,604,329

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

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	1,991,009	1,070,132	1,660,251
Cash and cash equivalents for Statement of Cash Flows	1,991,009	1,070,132	1,660,251

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

Of the $1,991,009 Cash and Cash Equivalents $120,703 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the $1,991,009 Cash and Cash Equivalents, $50,011 is held for funds in advance.

Of the $1,991,009 Cash and Cash Equivalents, $224,608 is held by the School on behalf of the CoL Cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	48,881	-	1,045,338
Interest Receivable	273	-	79
Banking Staffing Underuse	11,586	15,725	-
Teacher Salaries Grant Receivable	816,958	256,962	811,123
	877,698	272,687	1,856,540
Receivables from Exchange Transactions	49,154	-	1,045,417
Receivables from Non-Exchange Transactions	828,544	272,687	811,123
	877,698	272,687	1,856,540

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Uniforms	-	2,738	-
	-	2,738	-

10. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	428,975	-	(13,457)	-	(14,988)	**400,530**
Building Improvements	378,841	6,820	-	-	(45,237)	**340,424**
Furniture and Equipment	618,041	14,581	(9,548)	-	(95,347)	**527,727**
Information and Communication Technology	332,678	125,617	-	-	(157,372)	**300,923**
Motor Vehicles	51,343	-	-	-	(19,685)	**31,658**
Textbooks	16,456	-	-	-	(7,311)	**9,145**
Leased Assets	279,792	46,406	-	-	(62,386)	**263,812**
Library Resources	13,504	1,321	-	-	(3,426)	**11,399**
Balance at 31 December 2023	2,119,630	194,745	(23,005)	-	(405,752)	**1,885,618**

The net carrying value of equipment held under a finance lease is $279,792 (2021: $292,799)

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.

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Buildings	726,538	(326,008)	**400,530**	750,953	(321,978)	**428,975**
Building Improvements	719,083	(378,659)	**340,424**	825,755	(446,914)	**378,841**
Furniture and Equipment	1,567,089	(1,039,362)	**527,727**	3,550,196	(2,932,155)	**618,041**
Information and Communication Technology	1,465,831	(1,164,908)	**300,923**	2,171,321	(1,838,643)	**332,678**
Motor Vehicles	213,857	(182,199)	**31,658**	221,834	(170,491)	**51,343**
Textbooks	73,312	(64,167)	**9,145**	485,328	(468,872)	**16,456**
Leased Assets	1,777,093	(1,513,281)	**263,812**	735,684	(455,892)	**279,792**
Library Resources	284,892	(273,493)	**11,399**	251,325	(237,821)	**13,504**
Balance at 31 December	6,827,695	(4,942,077)	**1,885,618**	8,992,396	(6,872,766)	**2,119,630**

11. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	83,240	239,887	427,564
Accruals	11,000	6,000	12,326
Employee Entitlements - Salaries	816,958	256,962	811,123
Employee Entitlements - Leave Accrual	71,025	26,546	66,782
	982,223	529,395	1,317,795
Payables for Exchange Transactions	982,223	529,395	1,317,795
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	982,223	529,395	1,317,795

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Other Income in Advance	50,011	59,326	70,533
	50,011	59,326	70,533

13. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	643,082	(8,439)	135,469
Increase to the Provision During the Year	112,047	70,000	112,203
Use of the Provision During the Year	(102,938)	-	(81,571)
Other Adjustments	65,331	-	476,981
Provision at the End of the Year	717,522	61,561	643,082
Cyclical Maintenance - Current	401,164	61,561	-
Cyclical Maintenance - Non current	316,358	-	643,082
	717,522	61,561	643,082

The cyclical maintenance calculations are based on 10YPP plan prepared in 2020 that was not approved. The School needs the condition assessment and 10YPP completed in order to be able to calculate the cyclical maintenance provision. As a consequence the School is not certain of the required amount of cyclical maintenance provision due to the uncertainty of the work required and estimated cost. The School will prepare an updated 10YPP during 2024.

14. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	62,490	57,775	55,170
Later than One Year and no Later than Five Years	56,517	64,285	88,090
Future Finance Charges	(3,339)	-	(1,346)
	115,668	122,060	141,914
Represented by			
Finance lease liability - Current	62,308	57,775	53,969
Finance lease liability - Non current	53,360	64,285	87,945
	115,668	122,060	141,914

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Dust Extraction	227222	699	-	-	-	699
Wharenui - Whakairo	227228	86,344	75,386	(45,071)	-	116,659
5YA Projects	241887 & 236397	1,651,970	466,320	(2,126,443)	-	(8,152)
CCTV	227223	(6,274)	-	-	-	(6,274)
Campus Drainage	227227	(5,001)	-	-	-	(5,001)
Switchboard Replacement	227221	3,345	-	-	-	3,345
Totals		1,731,083	541,706	(2,171,514)	-	101,276

Represented by:

Funds Held on Behalf of the Ministry of Education	120,703
Funds Receivable from the Ministry of Education	(19,427)

2022	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Dust Extraction	227222	37,219	-	(36,520)	-	699
Wharenui - Whakairo	227228	106,344	-	(20,000)	-	86,344
5YA Projects	241887 & 236397	(36,090)	2,331,609	(643,550)	-	1,651,970
Astro Turf	227230	106,905	-	(385,256)	278,351	-
CCTV	227223	(6,830)	2,557	(2,001)	-	(6,274)
Campus Drainage	227227	-	3,780	(8,781)	-	(5,001)
Switchboard Replacement	227221	-	93,808	(90,463)	-	3,345
Totals		207,548	2,431,754	(1,186,571)	278,351	1,731,083

Represented by:

Funds Held on Behalf of the Ministry of Education	1,742,358
Funds Receivable from the Ministry of Education	(11,275)

16. Funds held on behalf of Community of Learning Cluster

Fraser High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual $	2023 Budget $	2022 Actual $
Funds Held at Beginning of the Year	235,951	-	207,659
Funds Received from Cluster Members	-	7,267	60,872
Funds Received from MoE			
Total funds received	235,951	7,267	268,531
Funds Spent on Behalf of the Cluster	11,343	-	32,580
Funds remaining	224,608	7,267	235,951
Funds Held at Year End	224,608	7,267	235,951

17. 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 expenses is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

18. Related Party Transactions

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

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

One of the teachers at Fraser High School is related to the principal. The total wages paid to that teacher during the year was in range of \$25,000 - \$30,000 (2022: \$65,000 - \$110,000)
All employment matters regarding the above were dealt with by an independant deputy principal.

19. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	6,485	5,510
Leadership Team		
Remuneration	862,483	999,722
Full-time equivalent members	6.00	9.00
Total key management personnel remuneration	868,968	1,005,232

There are 9 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

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

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	26.00	18.00
110 - 120	12.00	7.00
120 - 130	8.00	2.00
130 - 140	2.00	-
150 - 160	0.00	1.00
160 - 170	1.00	-
	49.00	28.00

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

20. 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:

	2023 Actual	2022 Actual
Total	$30,000	$5,000
Number of People	1	1

21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of $51,865 (2022: $1,742,357) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Wharenui - Whakairo	105,300	74,991	30,309
5YA Projects	2,785,314	2,781,459	3,855
Campus Drainage	26,482	8,781	17,701
Total	**2,917,096**	**2,865,231**	**51,865**

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 66,828).

23. 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 $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	1,991,009	1,070,132	1,660,251
Receivables	877,698	272,687	1,856,540
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	2,868,707	1,342,819	3,516,791

Financial liabilities measured at amortised cost

Payables	982,223	529,395	1,317,795
Finance Leases	115,668	122,060	141,914
Total financial liabilities measured at amortised cost	1,097,891	651,455	1,459,709

24. Events After Balance Date

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

25. Comparatives

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

26. Breach of Legislation

The School breached Section 135 of the Education and Training Act 2020 which requires the school to provide its draft financial statements to their auditor by 31 March 2023

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FRASER HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Fraser High School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

We have audited the financial statements of the School 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.

Qualified opinion

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the School:

- 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 with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

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

The basis for our qualified 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 qualified opinion – Uncertainty over accuracy of Cyclical Maintenance Expense and Provision Balances

The School is obligated to maintain its land and buildings in good order, as reflected by the $717,522 provision for cyclical maintenance on the Statement of Financial Position (page 4) and $177,378 Cyclical maintenance expense on Note 6. However, the School could not provide sufficient evidence to support this provision due to the absence of an updated cyclical maintenance plan, as noted in note 13 (page 16). Consequently, we were unable to perform practical audit procedures to verify the provision's reasonableness, and therefore, we cannot determine if any adjustment is necessary.

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 qualified opinion.

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, 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 School's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school 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, 25 to 37, 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 School 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 School.

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Fraser High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jerusha Tau	Presiding Member	Elected	Aug 2025
Virgina Crawford	Principal	ex Officio	
Elsie Leslie	Staff Representative	Elected	Aug 2025
Ellie Read	Student Representative	Elected	Aug 2024
Tegan Newton	Student Representative	Elected	Aug 2023
Nathan McAnnalley	Other	Elected	Aug 2025
Melissa Cunnane	Other	Elected	Aug 2025
Charles Walmsley	Other	Elected	Aug 2025
Vernon Williams - Resigned	Other	Elected	Dec 2023
Leon Takimoana	Other	Elected	Aug 2025
Dana Allen	Other	Elected	Aug 2025

Fraser High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $36,358 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Fraser 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.

National Education Learning Priorities	Expected Outcomes	Met/Ongoing
LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	The Board, executive team and LOCs have a cultural understanding of: Ngaati Maahanga Action Plan Ideation 2021 Ngaati Maahanga PLD Proposal 2020 Draft 2 Waikato-Tainui School Matrix Kaiako Self Evaluation v.1 Evident in: • Board Plan • Board practises and committees • Strategic Planning • Sustainability programme • Representative 'make-up' in the Board is equitable and evident of adhering to Te Tiriti o Waitangi	**ONGOING** • NUOM liaison partners are Lisa Rapana and Parekura Collins • Te Tuna Framework • The first part of the leadership PL with principals and DPs/APs completed **2024** • The second phase will be implemented in 2024. • Staff provided opportunities within school and external providers to study te reo and Te Ao Maaori. • The Board continues to engage with Ngaati Maahanga to begin a relationship **Reference:** HWEN plans, Charter, Board Minutes
	Co-constructed PL plan with Ngaati Maahanga, and implemented.	**MET** **Reference:** Te Tuna Framework
	The entire staff have access to opportunities to learn: • te reo and tikanga • Maatauranga, histories, tikanga, reo Ngaati Maahanga	**ONGOING** **2024** Continue to provide PL opportunities

	The entire staff have access to opportunities to raise their consciousness and incorporate their understandings in their pedagogical practice and class curriculum	**Reference:** PL plan and record of applications
	School wide evaluation programme that informs: • Best practise at all levels of the school • The Charter and strategic decisions • Informs timely intervention strategies ERO Foci - improve attendance, completion of work and achievement	**ONGOING** **2024** Continue as part of the combined executive inquiry and ERO programme. **Reference:** • Executive and ERO Inquiry • Lyn Jones and Maurie Abraham reports
BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	Teachers are using best practice learning and teaching approaches and design to replace forms of streaming.	**ONGOING** Lyn Jones (Student Voice) and Maurie Abraham (Teaching and Learning/Years 9-10) - contracts inform ERO and the Executive Inquiry to improve attendance and work completion. **2024** • Access whaanau voice data • Measure the impact of school systems • Establish teaching and learning beliefs and values **Reference:** • Executive and ERO Inquiry • Lyn Jones and Maurie Abraham reports • NCEA data • Literacy and Numeracy data • Learning pathways - courses
	Every student has a learning and vocational pathway and access to the best available advice.	**ONGOING** The vocational programmes and guidance have not been provided to every student - this matter is at Board level

		2024 • Implement Career Hauora • Restore: Career Guidance, Career Expo • Increase diverse placement providers • Tracking vocational learning **Reference:** • TEC reports
	• NCEA results improve - boys, Maori, Pacific, He Puaawai learners. • Timely interventions to support students to learn and achieve.	**NOT MET** Refer to the **NZQA Principal's Report -** NCEA results, that align with Student Voice report (Lyn Jones) and Learning and Teaching Scoping (Maurie Abraham) **2024** • Continue ERO and Executive Inquiry - improve attendance and work completion • Establish Fraser's core beliefs and values about teaching and learning - Implement throughout all systems, structures and practises in the school **Reference:** • NZQA Principal's reports • KAMAR achievement data • ERO and Executive Inquiry
	Advisory programme completed and implemented	**ONGOING** **2024** Need to provide PL to staff, include a refinement of the delivery of Career Hauora **Reference:** • Group Teacher, Dean and DP meetings • Staff meeting presentations • Timetable
QUALITY TEACHING AND LEADERSHIP	Teachers are using best practice learning and teaching approaches and design to replace forms of streaming.	**ONGOING** • Removed pre-requisites

Quality teaching and leadership make the difference for learners and their whānau		• Every course has a learning pathway **2024** • Next step is to socialise streaming with staff, and provide information. TEJ and CRV represent PPTA on the national End Streaming body (Tokona Te Raki) **Reference:** • Inquiry groups • TEJ and CRV on national group, representing PPTA
	The entire staff have access to opportunities to learn: • te reo and tikanga • Maatauranga, histories, tikanga, reo Ngaati Maahanga	**MET and ONGOING** **2024** Continue to work with Ngaati Maahanga, and resource PL **Reference:** PL record of applications
	The entire staff have access to opportunities to raise their consciousness and incorporate their understandings in their pedagogical practice and class curriculum	**MET and ONGOING** **2024** Continue to work with Ngaati Maahanga, and resource PL **Reference:** • Inquiry groups • PL programme
	Documentation is updated and current: • job descriptions • unit/allowances allocation • time allowances	**ONGOING** 2023 a new business manager contracted - a new model of managing the school's finances The principal, TEJ and the systems manager addressed these matters **2024** Refine Human Resources responsibilities **Reference:** • Human Resources records

FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives	Staff have engaged in appropriate PL to implement the changes Learning programmes are designed to be responsive to all learners. All learners learn and achieve as, who they identify with, their culture and language are respected - particularly learners who are: • Refugee and migrant • ESOL • Neuro diverse • LGBTQIA+ • Maaori • Pacific Islands This is the newest ELS-0778-Insights-that-informed-LCMS_web.pdf ELS-0778-Maths-and-Literacy-Strategies-Doc_web.pdf	**ONGOING** PL is resourced and recorded. The PL team provides an annual PL programme responsive to timely needs each term. **2024** Continue to provide and resource PL opportunities aligned with the School's goals. **Reference:** • Inquiry groups • PL programme
WORLD CLASS INCLUSIVE PUBLIC EDUCATION New Zealand education is trusted and sustainable	Every learner: • can track their learning • has access to timely academic advice and • receive relevant vocational counselling Student Attendance targets met Student work completion targets met	**ONGOING** Lyn Jones and Maurie Abraham's reports indicate that there is still much work and change to occur to achieve this outcome. Vocational learning has primarily focused on achieving Gateway Targets. The executive team and ERO Inquiry is at the 'Action' stage of the ERO Evaluation Model, to address attendance and work completion. **2024** • Continue to implement the executive Inquiry, with the ERO Evaluation Partner and Rebbecca Sweeney • Continue to work with Maurie Abraham on Teaching and Learning (Values and Beliefs) • Access Whaanau Voice to inform decisions **Reference:** • Executive Inquiry • Attendance data • NZQA data

		• Student Voice • Scoping report

ERO 2023 - Student Achievement Summary - follow up

Achievement data reference documents

- NCEA NZQA results
- Attendance Matters Reports
- Tracking achievement data KAMAR
- ERO Internal Evaluation report

Aiming to improve

- aakonga work completion which may improve student achievement and
- aakonga attendance which may improve work completion and student achievement

because we believe that to improve aakonga opportunities to learn and achieve they need to attend all their classes, to access learning; and to complete their work and assignments, to achieve success.

Reference documents:

- Maurie Abraham review and recommendations
- Lyn Jones - student voice

Taking Action - "My classroom environment is where I can make a difference" - your spheres of influence

- All school Inquiry groups are focused on this.
- Change knowledge will be important for teachers: they need to believe that they can make a difference - that what we're focused on is the right solution to the challenge.
- Professional Learning: focus on pedagogical practice and related tools to implement these (linked to UKD); evidence-based practice/pedagogy
- Determine our Teaching and Learning Beliefs - work with Maurie Abraham

Systems Actions

Track Years 9-13

- Determine the tool(s)
- Monitor attendance
- Monitor work completion
- Track NCEA credits
- Track Literacy and Numeracy achievement

Review leadership structures to ensure cohesion and connection across the school

- Executive team structure and actions support the school's strategic foci
- Curriculum Leadership - aim to remove the disconnect between Years 9-10 and Years 11-13
- Identify and confirm school-wide learning and teaching beliefs/values - work with Maurie Abraham

Whole school focus on exploring and agreeing on our Teaching and Learning beliefs that drive our school curriculum (what is actually learned) and pedagogical practice, for coherency between Years 9 - 13.
Q: To achieve coherence do we work simultaneously on Beliefs and School Curriculum or one before the other?
We will consider leading this with reference to R. Bishop and Mere Berryman's work on Teaching/Leading to the NorthEast.
Also refer to Julie Atkins

- The next step will be to agree upon: beliefs, principles, practises, and structures driven by our beliefs. .
- Who will lead this and
- How will it be delivered to embed?

Review the Group Class programme with a view to strengthening it based on the agreed Teaching and Learning beliefs. When the work on Teaching and Learning beliefs is completed, apply Atkins as a lens to review and possibly redesign the School's Curriculums, to achieve coherency.

Timeframe and Outcomes
2024 - identify, determine, confirm, share, embed teaching and learning beliefs and values - the lens to design teaching and learning systems, curriculum, tools and culture

Capabilities, capacity and resourcing
- HMDI - executive team profile - utilise the strengths of the team more effectively to achieve our strategic goals.
- Maurie Abraham - Review the JS, Advisor to executive team re: teaching and learning beliefs/values
- Rebbecca Sweeney - Inquiry facilitator working with the staff and the executive team

Other relevant reporting
- Gathering of whaanau voice is the priority. Be explicit in communicating the school's foci about attendance and work completion - lifting it up from the school's other work
- Gather,collate, and interpret evidence - gender, ethnic
    - Group Tutors contacting home (KAMAR data),
    - Work completion (possibly not sure about baseline data to be used in a comparative way) - sample,
    - NCEA data comparative (NZQA Principal's Report),
    - Provide number of transients to help tell the story of NCEA data,
    - Examples of "low hanging fruit" that can be addressed now:
        - withdrawing students from courses without contacting parents/caregiver (what is our process?),
        - Follow-up of attendance by Group Tutor and script, or not recording it on KAMAR , and accountability
    - Attendance - closer look to find some wins
- Accountabilities, systems, processes
- Outcomes - need to see shifts in attendance and work completion

Challenges:
- Pastoral excessively demanding at a serious major level. Top of the country for Stand Downs and Suspensions. Also an increase in counselling cases at major and at risk level
- There are not many alternatives to Stand Down and Suspensions.

Possible solution/actions:
APs appointed
- Focus on clear Learning and Behaviour plan/processes which produce interventions at the lower level across the school. Limit the number of students who shift into a higher level of discipline. Rebuilding a culture for learning and behaviour across the school.

- Annual Assessment Schedule for each faculty
- Tracking work completion in each faculty
- Teachers to contact home to create expectations

Giving Effect to Te Tiriti o Waitangi

Reference documents

- Charter
- Strategic Plan

Whakatauaakii
Me ka moemoeaa ahau
Ko au anake
Me ka moemoeaa e taatou
Ka taea e taatou

If I am to dream
I dream alone
If we dream together
Then we will achieve

Te Puea Heerangi

The tongikura is significant to Fraser because it highlights the importance of whanaungatanga, connectedness, relationship building, partnership, and collective educational aspirations, that is the responsibility of the school, partners, learners, whaanau and communities.

Fraser's vision
Our vision for education and learning at Fraser, acknowledges our unique place in the world. We live and learn in Aotearoa. Our learners will acquire the skills, understandings and knowledge to learn with purpose, engage with pride, act with respect and dare to succeed, throughout their life.
Whaanaungatanga in all its forms, will be a critical element to support Fraser learners to LEAD.
At Fraser, we aim to nurture, grow and believe in all our learners to LEAD, ensuring that every learner's identity, whakapapa and mana is protected.

Tongikura
Maaku anoo e hanga i tooku nei whare.
Ko ngaa pou o roto, he maahoe, he paatete, ko te taahuuhuu he hiinau
Me whakatupu ki te hua o te rengarenga
Me whakapakari ki te hua o te kawariki

I shall fashion my own house.
The pillars will be of mahoe and patete, and the ridgepole of hiinau
Those who inhabit the house will be nourished by the rengarenga
And strengthened by the kawariki

Kiingi Taawhiao, Pootatau Te Wherowhero

Kiingi Taawhiao spoke of rebuilding. Everyone is needed to do this. Rebuilding and lifting everyone requires a collective effort and responsibility.

The tongikura is significant to Fraser because at Fraser, every aakonga, kaiako, whaanau and the community; holding fast to whakapapa, mana and tikanga, will build kotahitanga, where everyone can learn and be successful together.

Enabling…

Our people to pursue their excellence and success**,** using the resources we have, and the strength of our diversity, we will enable our learners to pursue success in their chosen paths, to serve our whaanau, and communities.

Fraser's Mission
We will

- Learn new skills, new understandings, and other capabilities to improve the quality and relevancy of learning experiences for all.
- Celebrate the achievements of our people.
- Be courageous as we learn to strive for and achieve our aspirations.
- Actively protect the kaawanatanga and tino rangatiratanga of all Maaori, all learners, and Ngaati Maahanga. This extends to the active protection of te reo Ngaati Maahanga, te reo Waikato, tikanga Ngaati Maahanga, whakapapa, maatauranga Ngaati Maahanga, other resources, to the fullest extent practicable.

At Fraser we value these behaviours…

- **LEARNING** with purpose - kotahitanga - mahitahi
- **ENGAGING** with pride - whakapono
- **ACTING** with respect - whakaiti - aroha - rangimarie - manaakitanga
- **DARING** to succeed - whakapono

At Fraser partnership means

- **Kaawanatanga** - honourable leadership and governance
- **Tino rangatiratanga** - honour Maaori sovereignty, and the self determination rights of tangata whenua, and all learners and whaanau
- **Ooritetanga** - duty to seek equity for Maaori, and for all learners
- **Wairuatanga** - upholding the belief systems of Maaori, and respecting the belief systems of all learners.

Strategic indicators

Mahi Tahi - Recognise and strengthen powerful connections

- Develop confidence and trust in Fraser
- Develop Te Tiriti o Waitangi partnerships with all learners, staff, whaanau, Ngaati Maahanga, our stakeholders.

Learning projects

- Sustainable partnership with the Kaahui Ako.
- Sustainable Te Tiriti o Waitangi partnership with Ngaati Maahanga
- Communication and partnership with all learners and their whaanau - Advisory and Group

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Mana Taurite - Build efficacy and equity

- Target, access, share and use resources efficiently and effectively to realise Fraser's Vision and Mission.

Learning projects

- PL opportunities to learn te reo and Te Ao Maaori
- The Living Curriculum Maahanga PL

Maatauranga akoranga - Recognise, and provide culturally sustainable leadership, learning and teaching

- Growing learner agency through identity and partnership.
- Valuing diversity of culture, knowledge, language, abilities, aspirations and identity.
  Grow aspirational leaders - students and staff

Learning projects

- NCEA, literacy and numeracy achievement for: all Maaori, all learners
- Whaanau voice as integral part of data and evidence

Hauora - Social, physical, mental, emotional, spiritual well-being
Includes:
Runga (Community)
Raro (narratives and histories)
Roto (our learning spaces)
Waho (physical environment)
- Te taha tinana - physical health
- Te taha whaanau - social connections, sense of community
- Te taha hinengaro - cognitive and affective domains, accomplishment
- Te taha wairua - culture, belonging, self worth, identity

Learning projects
- Sustainable partnership with the Kaahui Ako.
- Sustainable Te Tiriti o Waitangi partnership with Ngaati Maahanga