FRASER HIGH SCHOOL

Te Kura Tuarua o Taniwharau

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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
School Email:	a.roa@fraser.school.nz

Accountant / Service Provider: Solutions Services Collaborative School Administration

FRASER HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Fraser High School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 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
29 May 2025	29 May 2025
Date:	Date:

Fraser High School
Members of the Board
For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Jerusha Tau	Presiding Member	Elected	Aug 2025
Virginia Crawford	Principal	ex Officio	
Nathan McAnnalley	Parent Representative	Elected	Aug 2025
Melissa Cunnane	Parent Representative	Elected	Aug 2025
Charles Walmsley	Parent Representative	Elected	Aug 2025
Leon Takimoana	Parent Representative	Elected	Aug 2025
Dana Allen	Parent Representative	Elected	Aug 2025
Jan Tinetti	Staff Representative	Elected	Aug 2024
Elsie Leslie	Staff Representative	Elected	Aug 2025
Ellie Read	Student Representative	Elected	Aug 2024
Renee Naish	Student Representative	Elected	Aug 2025

Fraser High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	20,387,821	16,228,155	19,559,334
Locally Raised Funds	3	668,922	516,600	551,288
Interest		95,309	30,000	49,959
Total Revenue		21,152,052	16,774,755	20,160,581
Expense				
Locally Raised Funds	3	416,833	468,900	401,603
Learning Resources	4	13,157,278	11,563,863	12,534,573
Administration	5	2,831,597	1,140,451	2,728,058
Interest		6,001	-	3,757
Property	6	3,726,691	3,416,388	3,345,806
Loss on Disposal of Property, Plant and Equipment		-	-	23,005
Total Expense		20,138,400	16,589,602	19,036,802
Net Surplus for the year		1,013,652	185,153	1,123,779
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,013,652	185,153	1,123,779

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,584,335	2,584,335	1,260,599
Total comprehensive revenue and expense for the year		1,013,652	185,153	1,123,779
Distributions to Ministry of Education	16	-	(300,000)	-
Contribution - Furniture and Equipment Grant		-	-	83,825
Contributions from Ministry of Education		-	-	116,132
Equity at 31 December		3,597,987	2,469,488	2,584,335
Accumulated comprehensive revenue and expense		3,597,987	2,469,488	2,584,335
Equity at 31 December		3,597,987	2,469,488	2,584,335

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	2,531,931	1,975,762	1,991,009
Accounts Receivable	8	996,601	877,698	877,698
GST Receivable		-	18,820	18,820
Prepayments		33,185	2,498	2,498
Inventories	9	8,443	-	-
Investments	10	600,000	-	-
Funds Receivable for Capital Works Projects	16	279,836	19,427	19,427
		4,449,996	2,894,205	2,909,452
Current Liabilities				
GST Payable		92,836	-	-
Accounts Payable	12	1,295,487	982,223	982,223
Revenue Received in Advance	13	131,438	50,011	50,011
Provision for Cyclical Maintenance	14	377,746	437,213	401,164
Finance Lease Liability	15	71,125	62,308	62,308
Funds held for Capital Works Projects	16	46,107	120,703	120,703
Funds Held on Behalf of the Community of Learning Cluster	17	226,459	224,608	224,608
		2,241,198	1,877,066	1,841,017
Working Capital Surplus		2,208,798	1,017,139	1,068,435
Non-current Assets				
Property, Plant and Equipment	11	1,805,315	1,854,018	1,885,618
		1,805,315	1,854,018	1,885,618
Non-current Liabilities				
Provision for Cyclical Maintenance	14	385,223	348,309	316,358
Finance Lease Liability	15	30,903	53,360	53,360
		416,126	401,669	369,718
Net Assets		3,597,987	2,469,488	2,584,335
Equity		3,597,987	2,469,488	2,584,335

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

Audited by PKF Hamilton

Fraser High School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		6,219,628	5,398,073	5,781,593
Locally Raised Funds		678,997	516,600	415,435
Goods and Services Tax (net)		111,656	-	(185,884)
Payments to Employees		(2,959,950)	(2,764,626)	(2,639,375)
Payments to Suppliers		(2,336,647)	(2,471,894)	(2,214,503)
Interest Paid		(6,001)	-	(3,757)
Interest Received		89,023	30,000	49,765
Net cash from Operating Activities		1,796,706	708,153	1,203,274
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(326,068)	(423,400)	(32,807)
Purchase of Investments		(600,000)	-	-
Net cash (to) Investing Activities		(926,068)	(423,400)	(32,807)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	83,825
Contribution from Ministry of Education		-	-	116,132
Distributions to Ministry of Education		-	(300,000)	-
Finance Lease Payments		(25,448)	-	(54,266)
Funds Administered on Behalf of Other Parties		(304,268)	-	(985,400)
Net cash (to) Financing Activities		(329,716)	(300,000)	(839,709)
Net increase/(decrease) in cash and cash equivalents		540,922	(15,247)	330,758
Cash and cash equivalents at the beginning of the year	7	1,991,009	1,991,009	1,660,251
Cash and cash equivalents at the end of the year	7	2,531,931	1,975,762	1,991,009

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

Audited by PKF Hamilton

Fraser High School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. 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.

1.2. Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 expenditure threshold of $33 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 14.

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 11.

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 15. Future operating lease commitments are disclosed in note 23b.

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.

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of 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.

1.9. Investments

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

1.10. 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 depreciated 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 Improvements	10–50 years
Board-owned Buildings	10–50 years
Furniture and Equipment	4–20 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment
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 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 as 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.

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.

1.12. 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.

1.13. 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, 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.

1.14. 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 international students, should the School be unable to provide the services to which they relate.

1.15. 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.

1.16. 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.

1.17. 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.

1.18. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.19. 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.

The School's financial liabilities comprise accounts payable and finance lease 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.

1.20. 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.

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

1.22. 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	5,240,683	4,605,237	5,000,781
Teachers' Salaries Grants	10,085,785	8,500,000	9,826,343
Use of Land and Buildings Grants	2,548,999	2,341,668	2,339,218
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,577,280	-	1,612,179
Other Government Grants	935,074	781,250	780,813
	20,387,821	16,228,155	19,559,334

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	46,394	15,000	37,612
Fees for Extra Curricular Activities	429,017	298,500	210,491
Trading	32,319	43,600	17,579
Fundraising and Community Grants	72,657	67,500	105,048
Other Revenue	88,535	92,000	180,558
	668,922	516,600	551,288
Expenses			
Extra Curricular Activities Costs	363,300	391,900	365,250
Trading	21,494	38,000	29,837
Fundraising and Community Grant Costs	16,748	24,000	3,914
Other Locally Raised Funds Expenditure	15,291	15,000	-
House Expenses	-	-	2,602
	416,833	468,900	401,603
Surplus / (Deficit) for the year Locally raised funds	252,089	47,700	149,685

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	677,753	860,823	523,071
Information and Communication Technology	32,484	24,000	-
Employee Benefits - Salaries	11,914,552	10,144,040	11,555,524
Other Learning Resources	1,243	3,000	1,950
Staff Development	87,242	77,000	48,276
Depreciation	444,004	455,000	405,752
	13,157,278	11,563,863	12,534,573

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	15,909	16,500	12,840
Board Fees and Expenses	24,592	64,000	10,545
Intervention Costs	-	-	1,865
Operating Leases	-	-	5,197
Legal Fees	27,482	25,000	31,343
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,577,280	-	1,612,179
Other Administration Expenses	198,557	202,550	220,459
Employee Benefits - Salaries	863,741	705,000	684,631
Insurance	22,691	28,901	39,012
Service Providers, Contractors and Consultancy	101,345	98,500	109,987
	2,831,597	1,140,451	2,728,058

Audited by PKF Hamilton

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	104,314	50,000	-
Cyclical Maintenance	45,447	68,000	177,378
Heat, Light and Water	215,406	205,450	188,044
Rates	12,620	14,500	11,337
Repairs and Maintenance	237,685	192,770	141,537
Use of Land and Buildings	2,548,999	2,341,668	2,339,218
Other Property Expenses	169,969	140,000	96,809
Employee Benefits - Salaries	392,251	404,000	391,483
	3,726,691	3,416,388	3,345,806

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	2,531,931	1,975,762	1,991,009
Cash and Cash Equivalents for Statement of Cash Flows	2,531,931	1,975,762	1,991,009

Of the $2,531,931 Cash and Cash Equivalents, $46,107 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $2,531,931 Cash and Cash Equivalents, $115,014 of unspent grant funding is held by the School as disclosed in note 13. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $2,531,931 Cash and Cash Equivalents, $16,424 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the $2,531,931 Cash and Cash Equivalents, $226,459 is held by the School on behalf of the Community of Learning cluster cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	5,219	48,881	48,881
Receivables from the Ministry of Education	29,055	-	-
Interest Receivable	6,559	273	273
Banking Staffing Underuse	-	11,586	11,586
Teacher Salaries Grant Receivable	955,768	816,958	816,958
	996,601	877,698	877,698
Receivables from Exchange Transactions	11,778	49,154	49,154
Receivables from Non-Exchange Transactions	984,823	828,544	828,544
	996,601	877,698	877,698

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	8,443	-	-
	8,443	-	-

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	600,000	-	-
Total Investments	600,000	-	-

11. Property, Plant and Equipment

2024	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	400,530	-	-	-	(14,530)	**386,000**
Building Improvements	340,424	78,697	-	-	(49,102)	**370,019**
Furniture and Equipment	527,727	33,210	-	-	(91,459)	**469,478**
Information and Communication Technology	300,923	213,815	-	-	(161,981)	**352,757**
Motor Vehicles	31,658	-	-	-	(20,007)	**11,651**
Textbooks	9,145	-	-	-	(7,855)	**1,290**
Leased Assets	263,812	37,633	-	-	(97,602)	**203,843**
Library Resources	11,399	346	-	-	(1,468)	**10,277**
Balance at 31 December 2024	1,885,618	363,701	-	-	(444,004)	**1,805,315**

The net carrying value of furniture and equipment held under a finance lease is $203,843 (2023: $263,812)

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	$	$	$	$	$	$
Buildings	726,538	(340,538)	**386,000**	726,538	(326,008)	**400,530**
Building Improvements	745,029	(375,010)	**370,019**	719,083	(378,659)	**340,424**
Furniture and Equipment	1,464,822	(995,344)	**469,478**	1,567,089	(1,039,362)	**527,727**
Information and Communication Technology	1,507,951	(1,155,194)	**352,757**	1,465,831	(1,164,908)	**300,923**
Motor Vehicles	213,857	(202,206)	**11,651**	213,857	(182,199)	**31,658**
Textbooks	73,312	(72,022)	**1,290**	73,312	(64,167)	**9,145**
Leased Assets	819,723	(615,880)	**203,843**	782,089	(518,277)	**263,812**
Library Resources	252,992	(242,715)	**10,277**	284,892	(273,493)	**11,399**
Balance at 31 December	5,804,224	(3,998,909)	**1,805,315**	5,832,691	(3,947,073)	**1,885,618**

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Creditors	160,410	83,240	83,240
Accruals	16,776	11,000	11,000
Employee Entitlements - Salaries	1,012,123	816,958	816,958
Employee Entitlements - Leave Accrual	106,178	71,025	71,025
	1,295,487	982,223	982,223
Payables for Exchange Transactions	1,295,487	982,223	982,223
	1,295,487	982,223	982,223

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	115,014	-	-
Other Revenue in Advance	16,424	50,011	50,011
	131,438	50,011	50,011

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	717,522	717,522	643,082
Increase to the Provision During the Year	45,447	68,000	177,378
Use of the Provision During the Year	-	-	(102,938)
Provision at the End of the Year	762,969	785,522	717,522
Cyclical Maintenance - Current	377,746	437,213	401,164
Cyclical Maintenance - Non current	385,223	348,309	316,358
	762,969	785,522	717,522

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan prepared in 2020 and not approved, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence. The School needs the condition assessment and 10YPP completed in order to be able to calculate the cyclical maintenance provision.

15. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No later than one year	74,854	62,490	62,490
Later than One Year	32,501	56,517	56,517
Future Finance Charges	(5,327)	(3,339)	(3,339)
	102,028	115,668	115,668
Represented by:			
Finance lease liability - Current	71,125	62,308	62,308
Finance lease liability - Non-current	30,903	53,360	53,360
	102,028	115,668	115,668

16. 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 project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Dust Extraction #227222	699	-	(699)	-	-
Wharenui - Whakairo #227228	116,659	-	(102,221)	-	14,438
5YA Projects #241887 & #236397	(8,152)	16,301	23,520	-	31,669
CCTV #227223	(6,274)	-	6,274	-	-
Campus Drainage #227227	(5,001)	-	5,001	-	-
Switchboard Replacement #227221	3,345	-	(3,345)	-	-
Wharepuni - BOT funded move expense	-	-	(279,836)	-	(279,836)
Totals	101,276	16,301	(351,306)	-	(233,729)
Represented by:					
Funds Held on Behalf of the Ministry of Education					46,107
Funds Receivable from the Ministry of Education					(279,836)

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2023	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	(2,126,442)	-	(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	(2,171,513)	-	101,276
Represented by:					
Funds Held on Behalf of the Ministry of Education					120,703
Funds Receivable from the Ministry of Education					(19,427)

17. Funds Held on Behalf of the Community of Learning Cluster

Fraser High School was the lead school and holds funds on behalf of the Community of Learning cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held at Beginning of the Year	224,608	224,608	235,951
Funds Received from Cluster Members	25,300	-	-
Funds Spent on Behalf of the Cluster	(23,449)	-	(11,343)
Funds Held at Year End	226,459	224,608	224,608

18. 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 expense 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.

19. 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 condition 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.

Two of the teachers at Fraser High School are related to the principal. The total wages paid to those teachers during the year were in the range of $110K - $120K (2023: $25K - $30K). All employment matters regarding the above were dealt with by an independant deputy principal.

20. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	11,285	6,485
Leadership Team		
Remuneration	842,196	862,483
Full-time equivalent members	5.26	6.00
Total key management personnel remuneration	853,481	868,968

There are 9 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board this 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:

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240 - 250	210 - 220
Benefits and Other Emoluments	7 - 8	6 - 7
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 -110	24.00	26.00
110 -120	15.00	12.00
120 - 130	8.00	8.00
130 - 140	1.00	2.00
150 - 160	1.00	-
160 - 170	1.00	1.00
	50.00	49.00

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

21. 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 the number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	$ 16,250	$ 30,000
Number of People	2	1

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

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.

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up , which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $20,164 (2023:$51,865) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
Wharepuni	20,164
Total	**20,164**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

24. 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	2,531,931	1,975,762	1,991,009
Receivables	996,601	877,698	877,698
Investments - Term Deposits	600,000	-	-
Total Financial assets measured at amortised cost	4,128,532	2,853,460	2,868,707

Financial liabilities measured at amortised cost

Payables	1,295,487	982,223	982,223
Finance Leases	102,028	115,668	115,668
Total Financial liabilities measured at amortised Cost	1,397,515	1,097,891	1,097,891

25. Events After Balance Date

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

26. Comparatives

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

27. New Service Provider

Fraser High School changed financial service provider in 2024 and, due to this change, some prior year figures may not be directly comparable.

Audited by PKF Hamilton

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FRASER HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 3 to 19, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 6 June 2025. 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 $762,969 provision for cyclical maintenance on the Statement of Financial Position (page 5) and $45,447 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 14 (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 arise from the Public Audit Act 2001.

Other matter

Without modifying our opinion, we draw readers' attention to the fact that the $9,334 of the school's operational funding, tagged to be spent on the principal's professional coaching and wellbeing support was spent on the principal's research studies. The principal travelled to Alaska, and Canada to research challenges facing indigenous peoples in education. While the principal's travel through Alaska and Canada was for the purposes of research, and therefore consistent with the purposes of the funding, the school did not provide sufficient evidence that all expenditure incurred had a clear business purpose, in particular spending during the stopovers in Hawaii, and New York, and spending on tourist activities in Canada and Alaska. In addition, spending that confers or could potentially confer a personal benefit for the principal requires concurrence from the Ministry of Education.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 2, 24 to 62, 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
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $38,175.70 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

This report provides an initial analysis of Fraser's 2024 NCEA achievement, along with recommendations for improvement.

While the results will be finalised on March 1, 2025, they may evolve as the school continues to support students close to attaining their desired qualifications.

This analysis contributes to the data and evidence to assist the LSM and board, to determine the school's strategic goals and improvement strategy; aiming to deliver measurable progress by 2027, with a focus on ensuring that Fraser achieves or surpasses the School Equity Index Band (SEIB) and/or national achievement results/rates, which include the school's achievement results/rates.

Year 11 NCEA L1

Trends Observed in the Data

There is a national decline in the achievement of NCEA Level 1. This is not surprising considering the national debate about retaining NCEA Level 1, refer to the link How well is NCEA Level 1 working for our students - simply, to keep NCEA Level 1 optional for schools depending on their needs e.g. NCEA Level 1 as an exit qualification.

Fraser's results have decreased from 46.1 to 36.6, a 9.5% decline over 5 years. 2021 is the only year that recorded an increase, which did not align with the SEIB and national results, which continued to decline.

Summary

The decline in NCEA Level 1 results are reflected in the results of: binary gender and ethnicities.

The anomaly is the increase in results for cohorts from NCEA Level 1 to an increase in achievement results at NCEA Level 2. This trend is common nationally and for SEIB.

Is NCEA Level 1 relevant to our students and their whaanau. Our school community is extremely diverse, so I assume the response to that wondering will be just as diverse.

Planning for NCEA Improvement (2025-2027)

A review is underway of the junior school and this will impact upon NCEA Level 1, logically the learning pathway from Year 10 to Year 11.

Is the primary purpose of the junior school to prepare students for NCEA? It appears to be due to the changes to the national curriculum.

Changes to the curriculum include:

- Evidence-based teaching practices will be included in the national curriculum, sitting alongside the knowledge, skills, and capabilities being taught.

This is a prescriptive approach.

- For Years 11 – 13, learning areas will be segmented into subjects to more clearly align with NCEA achievement standards and thus senior secondary programmes of learning.

This is an assessment focussed approach.

- The Ministry is now producing updated content for English, Te Reo Rangatira, mathematics and statistics, and Paangarau – working with expert writing groups and the Education Review Office (ERO). Resources to support schools and kura in teaching the new content will be developed and made available by the Ministry before the new requirements begin.

Reinforces the prescriptive approach.

Narrative for NCEA Level 1 Achievement Targets

The emphasis may be more sharply focussed on, possibly in the short term on preparing students for assessments, including self management e.g. study habits modelled in class, external assessment preparation, aim to have every Year 11 student achieve the prerequisites of literacy and numeracy (if they haven't already in Year 10).

The content and knowledge curriculum is critical, to lay the foundation for the continuing changes to the NCEA programme - link Content rich curriculum (the NZ Initiative is a body that the government often refers to)

SEIB - based on 10.7% decrease
Fraser - based on 11.8% decrease
(National decrease was 16.8%)

Year	SEIB	Fraser
2025	55.5	48.4
2026	66.2	60.2
2027	76.9	72

Year 12 and Year 13 school-wide NCEA,L2, L3, and UE achievement

Trends Observed in the Data

1. **Year 12 NCEA Level 2:**
    - Analysis of Year 12 NCEA Level 2 achievement rates from 2020 to 2023 reveals a declining trend. While 2024 saw an increase of 2.3% (from 54.8% in 2023 to 57.1%), the most significant decline occurred between 2021 and 2022, at 4.2%. A further decrease of 2.6% was observed between 2022 and 2023.

2. **Year 13 NCEA Level 3:**
    - Year 12 NCEA Level 2 achievement rates experienced fluctuations between 2020 and 2024, with an overall decline of 10.5% since 2021. While a

significant increase of 10.7% was observed between 2020 and 2021, subsequent years saw a downward trend.

3. **Year 13 University Entrance (UE):**
   - UE achievement rates exhibited fluctuations between 2020 and 2024. Increases ranged from 1.3% to 5.5%, while decreases ranged from 1.3% to 5.1%, culminating in the lowest achievement result in 2024

Summary:

Analysis of NCEA achievement data at Fraser reveals a concerning trend.

Despite minor fluctuations over the past five years, Year 12 NCEA Level 2 results have shown a consistent decline, dropping in totalq2 5.6% from 2020 to 2024.

Year 13 NCEA Level 3 results have also experienced a slight decline of 0.8% since 2020.

Year 13 UE results have dropped significantly by 5.7% over the same period.

These overall trends demand urgent attention to targeted interventions to address the downward trajectory in Year 12 and Year 13 NCEA achievement.

Planning for NCEA Improvement (2025-2027)

Fraser needs to improve academic outcomes of our students to align with schools facing similar socioeconomic barriers (School Equity Index Band - SEIB) and/or the National results over the next three years.

Currently, Fraser's results are:

- 6.8% behind the SEIB for **Year 12 NCEA Level 2**,
  - ➔ 15.6% behind the National

- 17.4% behind the SEIB for **Year 13 NCEA Level 3**,
  - ➔ 24.5% behind the National

- 10.7% behind the SEIB for **University Entrance (UE)**,
  - ➔ 32.1 behind the National

A strategic focus on:

1. targeted interventions (e.g. tracking, academic guidance, learning and vocational pathways for all curriculum programmes, attendance, work completion),
2. curriculum support (e.g. teacher aides, external programmes [Writer’s Toolkit, Education Perfect], MOE curriculum advisors, subject association advisors),
3. professional learning (e.g. Inquiry, culturally responsive pedagogy, new curriculum) and NCEA change programme, Literacy and Numeracy)
4. student engagement (e.g. LEAD, NCEA portal, advisory, tutorials)
5. ERO support
6. LSM direction

These will contribute to closing these gaps.

The following are proposed recommendations to the LSM and the board for the next three years (2025–2027) to ensure Fraser achieves comparable results with SEIB and/or the National results/rates by 2027, assuming there are gradual improvements for SEIB and/or National as well.

Proposed NCEA Improvement Targets

Targets should be both challenging and realistic. When setting targets, consider whether they are based on the performance of the current cohort from Year 11 onwards, or on year-over-year trends.

The following focuses on SEIB rates with the intention that in the first place, set targets would be achievable, challenging and sustainable. The SEIB would then be a springboard to meet or surpass the National rates of sustainable improvement.

NCEA Level 2 improvement to match or surpass SEIB by 2027

Important note: To match or surpass the SEIB by 2027 the target needs to be significantly higher than indicated.

Note SEIB results decreased from 2020-2024 on average 2.5% but appear to be levelling out, having decreased 0.7% in 2024.

(National 2024 - 72.7 and has trended downwards since 2020.)

The assumption is that SEIB results will start to increase from 2025 onwards on average by 2% each year.

Year	SEIB	Fraser
2025	65.9	57.1
2026	67.9	59.1
2027	69.9	61.1

Alternatively, if the Fraser cohort may be used as a target. From NCEA L1 to NCEA L2, the cohort increased its performance by 8.7% in 2024

Year	Fraser
2025	50
2026	58.7

2025 target 45.3 (based on the Level 1 result of 36.6) OR

2025 target 50 (2024 ERO team disappointed that some targets were low)

Alternatively, if the year-over-year may be used as a target. A 3% increase from 2023 to 2024.
Note that SEIB decreased 0.7 from 2023 to 2024. However, applying the same gradual increase of 3% to SEIB results.

Year	SEIB	Fraser
2025	66.9	60.1
2026	69.9	63.1
2027	72.9	66.1

Narrative for NCEA Level 2 Achievement Targets

The proposed NCEA Level 2 achievement targets indicate a continuous upward trajectory from 2024 to 2027. There are factors the LSM and the board may wish to consider as to what targets are set for the executive team and the staff to focus upon and achieve, and the reporting schedule:

1. Targets are specific, measurable, achievable, relevant, time-bound
2. Relevant stakeholders are engaged
3. Data Analysis of historical data and consider external factors
4. Resource Availability:
5. Regular Monitoring and Evaluation:

The year-on-year percentage increases appear manageable and are more likely to ensure a robust and achievable strategy for closing the gap.

If Fraser was to adopt the cohort target, the steeper improvement curve will indicate Fraser's commitment to eventually matching and surpassing SEIB's achievement results.

To achieve these targets, Fraser's focus must be on e.g.

- Tracking the completion of assessments, to ensure every student completes every assessment
- Track attendance
- Expect subject teachers to contact home if assessments are not completed
- Provide learning assistance and early intervention e.g. peer tutorials, faculty tutorials
- Ensure every student is placed in subjects at the appropriate level and aligned with their vocational pathway
- Strengthen LEAD and Beliefs and Values throughout the school
- Increase alternative pastoral/mentoring/learning programmes and supports for students who are involved in moderate and serious incidents of Learning Behaviour.

- The LSM and the board clarify to the executive team thresholds for Stand Downs and Suspensions.
- Increasing the number of Deans due to the steady roll increase over the last 2 years.

Key components of this approach include:

- Targeted teaching strategies
- Robust support systems, such as dedicated Deans, Advisory teachers, and Careers counseling.

Breaking down the ambitious goal into smaller, annual targets enhances its manageability. This approach not only fosters a sense of accomplishment through the celebration of incremental successes but also maintains momentum towards achieving long-term objectives.

NCEA Level 3 improvement to match or surpass SEIB in 2027

Important note: To match or surpass the SEIB by 2027 the target needs to be significantly higher than indicated.

Note SEIB results fluctuated from 2020-2024. An average decrease of 4.3% from 2020 to 2022. An average increase of 0.7% from 2023 and 2024.

(National 2024 - 68.2 and trended downwards from 2020 to 2023. 2024 saw an increase of 0.5%)

The assumption is that SEIB results will start to increase from 2025 onwards on average by at least 1-2% each year.

Year	SEIB	Fraser
2025	63.1	45.7
2026	65.1	47.7
2027	67.1	49.7

Historical Cohort

NCEA	2020	2021	2022	2023
Level 1 to Level 2	15.5% incr	6.5% incr	5.5% incr	8.7% incr
Level 2 to Level 3	7.4% decr	13.9% decr	11.1% decr	

Year 13 NCEA level 3 requires more in depth investigation to plan a targeted approach to improve student achievement.

The increase on average between Level 1 and Level 2 is 9.05%

The decrease on average between Level 2 and Level 3 is 10.8%

SEIB and national results show a similar downward trend slightly less dramatic than Fraser.

Year 13 roll trends:

- Students leave throughout the year and the roll will be less than 200 by the end of the year.
- Attendance is poor.
- Students' academic studies compete with part time and full time jobs.
- Increasing number of independent students
- One school event keeps students at school e.g. school ball, a sport, a cultural event, graduation
- Students are waiting for a vocational opportunity to present and attend school in the meantime.

Using 9.05% increase (L1-L2) for Fraser
Using 6.7% increase (L1-L2) for SEIB

Year	SEIB	Fraser
2025	67.8	53
2026	74.5	62.05
2027	81.2	71.1

Narrative for NCEA Level 3 Achievement Targets

The NCEA Level 3 Achievement Targets indicate a significant push is required to accelerate achievement. To match or surpass the SEIB and/or National, the targets require significant shifts within the school. Fraser's adoption of such targets is a steep improvement pathway that demonstrates a calculated and prescriptive focus on better preparing Year 13 students for higher-level academic success.

The alignment with SEIB represents a strong aspiration, achievable through, for example,

- Implementing individual learning plans and
- Sustained professional learning to improve and strengthen pedagogical practices
- Redesign the senior curriculum
- Sharper tracking of attendance and completion of assessments
- Providing additional learning supports e.g. tutorial systems e.g.
    1. Tutor.com: Instant Access to One-on-One Tutoring Sessions
    2. TutorMe: Connecting Learners With the Right Tutors
    3. iTalki: Language Tutoring Services With Native Speakers
    4. Skooli: Boost Learning Beyond Classrooms
    5. Varsity Tutors: Result-Driven Learning Support
    6. Wyzant: Help is Readily Accessible
    7. Khan Academy

By breaking down the overall goal into yearly milestones, Fraser may ensure steady progress while maintaining momentum. Continuous progress, monitoring and adapting strategies based on performance metrics will be critical to staying on track and achieving the board and LSM targets.

UE Level 3 improvement to match or surpass SEIB in 2027

Important note: To match or surpass the SEIB by 2027 the target needs to be significantly higher than indicated.

The 2024 result is the lowest it has been from 2020 to 2024. Fraser's results have ranged with the 20% range, 21-27%.

In 2021 Fraser's result slightly improved by 5.5%, a change in NZQA criteria as a result of the impacts of COVID may contribute to that shift.

SEIB results range from 31.6% to 26.8% in a downward trend from 2020 to 2024, an average decrease of approximately 2%.

(National results range from 53.4% to 48.2% in a downwards trend from 2020 to 2024, an average decrease of approximately 2%)

The assumption is that SEIB results will start to increase from 2025 onwards on average by at least 1-2% each year.

Year	SEIB	Fraser
2025	28.8	18.1
2026	30.8	20.1
2027	32.8	22.1

Narrative for University Entrance (UE) Achievement Targets

The UE Level 3 Achievement Targets should reflect both an unrelenting commitment to maintain a position at or above the School Equity Index Band (SEIB) and the drive to further improve by 2027.

In 2024, Fraser dropped dramatically in comparison to the decrease in the SEIB results. The target could then reflect that decrease of 5.1% and more.

The focus is to determine aspirational targets and reinforce Fraser's dedication to prepare those Year 13 students who aim to attend university and tertiary pathways; and to provide options for those students even if they don't intend to enrol at university or other tertiary institutions.

Fraser will demonstrate a commitment to preparing students for meaningful success beyond secondary school. Proposed milestones ensure progress is both achievable and sustainable, solidifying a dedication to continuous improvement and student achievement.

Year 12 and Year 13 Maaori student NCEA,L2, L3, and UE achievement

Summary of Maaori Student NCEA Achievement (2020–2024)

Maaori student achievement highlights several trends and emphasises the critical need for urgent strategic interventions to address declining performance and ensure equitable outcomes for all Maaori learners.

1. **Year 12 NCEA Level 2:**
    - Achievement has fluctuated from 2020-2024. In 2022 achievement was at its lowest over the 4 years at 41.6%. Since then it has made increases:
        - ➔ 8.9% increase from 2022 to 2023
        - ➔ 2.5% increase from 2023 to 2024 (currently at 53%)

The results indicate the potential and success of strategies and programmes to engage or support Maaori tauira in Year 12.

2. **Year 13 NCEA Level 3:**
    - Achievement has fluctuated from 2020-2024. In 2021 and 2022 the results were stable at 50%, then a 12.7% decrease in 2023.
    - An increase of 5.8% in 2024.

There are challenges in retaining students and supporting their transition to Level 3, however the results indicate the potential and success of strategies and programmes to engage or support Maaori tauira in the senior school.

3. **Year 13 University Entrance (UE):**
    - UE achievement rates have consistently been low, reflecting the school-wide trend.
    - The highest this result has been is in 2022 at 22.4%, otherwise the range of results are from 16.9% to 13.8%, the lowest in 2024.

These results suggest systemic barriers/inequities that limit access to, or success in UE for Maaori tauira; or a lack of alignment with Maaori tauira aspirations.

SEIB and National results trend downward from 2020 to 2023.

An increase in the National results occurred in 2024 NCEA L3, a 1.6% increase, and

An increase in SEIB results occurred in 2024 NCEA L3, a 1.7% increase.

In spite of Fraser's results improving for Maaori tauira, we are still behind SEIB and National results.

Planning for Y12 and Y13 Maaori student NCEA improvement (2025-2027)

Introduction

There is an opportunity to improve the academic outcomes to align with schools facing the highest socioeconomic barriers, School Equity Index Band (SEIB) over the next three years. Currently, Fraser's performance lags behind the SEIB in spite of:

- An increase of 2.5% in NCEA L2 and an increase of 5.8% in NCEA Level 3 in 2024.
- SEIB, had an incremental increase of 1.7% in NCEA Level 3,
- National had an incremental increase of 1.6% otherwise both SEIB and national results and University Entrance (UE) are trending downwards.

A sharp strategic focus on targeted interventions, curriculum support, and student engagement will contribute to narrowing this gap.

NCEA Level 2 Maaori student NCEA improvement to match or surpass SEIB in 2027

	Y12 NCEA L2	Y13 NCEA L3	Y13 UE
2025	55.5	48.9	19.6
2026	58	54.7	25.4
2027	60.5	60.5	31.2

- Using 2.5% increase for NCEA L2
- Using 5.8% increase for NCEA L3

Fraser is committed to improving Maaori student achievement in Year 12 NCEA Level 2, Year 13 NCEA Level 3, and Year 13 University Entrance (UE).

Note to ensure that by the end of 2027, results are equal to or surpass those of the SEIB and/or national results, the targets will need to be significantly increased.

This ambitious goal reflects Fraser's dedication to providing equitable learning opportunities, fostering student success, and aligning its efforts with the aspirations of Ngaati Maahanga and Waikato Tainui.

The pathway to achieving this goal involves:

1. setting clear,
2. measurable yearly improvement targets,
3. focusing on culturally responsive teaching,
4. enhanced student support,
5. robust engagement strategies, and
6. the completion of the wharepuni and marae which is integral to giving effect to Te Tiriti o Waitangi and supporting the rangatiratanga of Maaori in our school communities and the rohe.

These efforts will ensure that Maaori students are empowered and supported to reach their full potential across all academic and vocational pathways.

Importance of Strategic Planning

The trajectory for Years 11-13 Maaori tauira requires the need for thoughtful and strategic planning to meet our ambitious targets.

Key strategies to achieve these goals may include:

- **Targeted Academic Support**: Implement programmes to address specific learning challenges for all Maaori students, ensuring they are equipped for success in NCEA.
- **Culturally Responsive Pedagogy**: Utilise teaching practices that affirm Maaori identity, language, and culture, creating a supportive and engaging learning environment. Learn from Hei Taniwha pastoral practices and replicate best practices across the school-wide.
- **Strengthening Whaanau and Iwi Partnerships**: Collaborate closely with Ngaati Maahanga and Waikato Tainui to align educational strategies with iwi aspirations and build strong community connections by inviting kaumatua for hui and waananga, professional learning opportunities, poukai, koroneihana, tangihanga - use the Community Liaison staff. Bringing in or contacting whaanau on a regular scheduled basis to ensure they have quality information to support their tauira.
- **Retention and Engagement Strategies**: Support students through the transition from Year 11 to Year 12 to Year 13, emphasising attendance, engagement, motivation, and confidence in academic and vocational pathways.
- **Data-Driven Interventions**: Regularly track and monitor student progress, analyse data, and adjust strategies as needed to maintain consistent improvement.

By implementing these focused strategies and maintaining a commitment to equitable and culturally grounded practices, Maaori tauira are positioned to achieve parity with or surpass SEIB and/or national results by 2027, ensuring meaningful outcomes for all learners.

Alignment with Broader University Entrance Strategy

Focusing on incremental improvements year by year makes the target goals more manageable.

Key strategies include:

1. **Breaking Down Targets**: Presenting the yearly improvements as percentage increases ensures the progress feels achievable and motivates both students and staff.
2. **Early and Sustained Guidance**: Starting from Year 9, providing students with clear pathway planning ensures they remain informed and confident about UE requirements and other options.
3. **Focused Support for Transition Years**: Building on Year 12 Maaori progress ensures a strong foundation for UE readiness in Year 13.
4. **Whānau and Iwi Engagement**: Collaborating with Ngaati Maahanga and Waikato Tainui to align efforts with iwi aspirations and ensure culturally responsive support systems.
5. **Targeted Academic Support**: Providing tutoring and mentoring tailored to the specific UE requirements of Maaori students to bolster their success. Network with peer support University programmes for Maaori tauira, e.g. Puhoro

Strategic Importance and Conclusion

The substantial percentage increases required for Fraser Maaori students—especially in 2025—demonstrate the importance of breaking down the 2027 goal into smaller, achievable milestones. By reducing the gap with SEIB and/or national year by year, Fraser ensures steady progress that builds confidence, momentum and sustainability.

While University Entrance is a valuable pathway, Fraser remains committed to supporting students with diverse aspirations, including vocational and employment opportunities. By fostering engagement, empowering whaanau partnerships, and ensuring strategic alignment across all years, Fraser is well-positioned to achieve equitable outcomes for Maaori tauira, supporting their success in University Entrance if that is the pathway they choose, while also preparing them for success in their chosen futures.

Key Trends and Areas for Improvement

General

1. Females outperform males
2. 8.7% of Year 13 males achieve UE
3. European students perform better than all other ethnic groups
4. Middle Eastern/Latin American/African students overall have the lowest achievement results (ESOL), the next group is Pacific Peoples.

Retention and Progression

Achievement rates across all levels highlights the need to:

- Strengthen retention strategies, particularly during transitions from Year 12 to Year 13;
- Establish clear academic and vocational pathways between and across all learning programmes and areas. Every student's course must have a learning pathway from Year 9 to when they leave school.
- Robust guidance must be provided - academic and vocational support, to help students see the value in progressing to achieve a higher qualification and thus be more likely to improve the quality of life.

Engagement and Culturally Responsive Practices

- Fraser has strong connections with its local iwi, Ngaati Maahanga and Waikato Tainui. By continuing to align the school's goals and pedagogy with the education plans and aspirations of these iwi, Fraser may further enhance its culturally responsive practices to improve educational outcomes, and affirm the mana of tauira.
- This alignment ensures that teaching and learning strategies affirm the identity, language, and culture of all Maaori students while fostering a sense of belonging and pride. By deepening collaboration with Ngaati Maahanga and Waikato Tainui, Fraser can deliver interventions and guidance that are culturally grounded, empowering all Maaori learners to achieve success, be aspirational and contribute meaningfully to their communities.

Pathways Beyond NCEA

- While University Entrance is a valuable pathway, Fraser students have diverse aspirations. Providing accessible and diverse pathways into trades, apprenticeships, and direct employment is just as important to ensure that every student has opportunities to succeed in their chosen future pathway.
- The school's decision to not have prerequisites reflects a commitment to fostering more equitable learning opportunities. There is debate about prerequisites and streaming, and material is widely available that discusses various perspectives. No prerequisites is a step to create a learning environment where all students can access high-quality teaching and learning. It has the potential to open pathways for all students, though its long-term impact will require careful monitoring and adjustment based on student outcomes. It respects students and whaanau rights to an education of their choice to meet their aspirations, not the school's.
- Early career guidance from Year 9 is an important component of supporting equitable outcomes. Fraser needs to employ at least two dedicated career counsellors. By providing students with the tools to explore, plan, and adjust their goals over time, Fraser seeks to empower them to make informed decisions about their future. With these efforts, students will be better supported, whether they choose university, vocational training, or direct employment, as they work toward achieving their aspirations.

Data-Driven Support

- Analyse achievement data at all levels of the school by everyone, to identify specific barriers faced by Maaori students at each NCEA level.
  - ➔ Teachers analyse each class
  - ➔ LOLs analyse the department programmes
  - ➔ LOCs analyse the faculty programmes
  - ➔ Executive team analyse school wide performance
- The following may address these barriers more effectively:
  - ➔ Individual support, such as mentoring and targeted academic interventions,
  - ➔ Junior and senior curriculum and programme design
  - ➔ Transition programmes
  - ➔ New student induction
  - ➔ Career counselling
  - ➔ Increase learning support services

Celebrating Strengths and Building Confidence

- Celebrate the successes of Maaori and all learners, no matter how small, to build confidence and a sense of achievement. Positive reinforcement and recognition can play a critical role in maintaining student engagement and encouraging progress.
  - ➔ Designated celebration assemblies: Deans Awards, Attendance awards, NCEA Endorsed Excellence and Merits, scholarships
  - ➔ LEAD: acknowledge in school newsletter, Waka activities, student leadership
  - ➔ Embed the values and beliefs (Work with Maurie Abraham) for teaching and learning throughout the entire school

➔ Continue to expand and strengthen Inquiry to improve teaching and learning practices.

Literacy and Numeracy

To gain an NCEA qualification at any level, students need to achieve a 20-credit co-requisite using:

- the new Literacy and Numeracy standards
- Te Reo Matatini and Pāngarau standards.

Students only need to meet the 20-credit Literacy and Numeracy or Te Reo Matatini and Te Pāngarau requirement once. After they have met the requirement, it counts for every level of NCEA.

Students achieve these credits by sitting external Common Assessment Activities (CAAs) or

Note: From 2028 onwards, students will only be able to achieve literacy and numeracy through the CAAs.

Fraser students begin sitting the CAAs as soon as they are ready to achieve the CAAs. This often occurs in Year 10, and opportunities to achieve the CAAs go through to Year 13.

The school offers a Moodle programme, developed by a staff member to support our students as much as possible to be ready to achieve the CAAs.

Literacy

Analysis Summary of Literacy Results (2020-2024)

Fraser's literacy results show a downward trend from 2023 to 2024:

- Year 11 - 9.8% decrease from 2023 to 2024
- Year 12 - 4.5% decrease from 2023 to 2024

Previous results in Year 11 (ranging in the 70%) and Year 12 (ranging in the 80%)have been relatively stable.

- Year 13 - average decrease of 1.5% from 2020 to 2024, however from 2020 at 96.2; down to 90.2 in 2024.

Key Considerations:

1. **Impact of the Common Assessment Activity (CAA) Transition**:
    - The introduction of the Common Assessment Activity system in 2024 may have contributed to this decline. Transitional periods often bring uncertainty as both educators and students adapt to new expectations, processes, and assessment formats.
    - Challenges such as unclear guidance, inconsistent implementation, or teacher and student anxiety about the new system could disproportionately affect literacy outcomes.
2. **Magnitude of the Decline**:
    - Compared to the national and SEIB decline in results, Fraser's shift downwards was still greater than either. This suggests that additional systemic or contextual factors, beyond cohort variation, may be contributing to the results.

% decrease from 2023 to 2024	Fraser	National	SEIB
Year 11	9.8	6.3	8.9
Year 12	4.5	1.8	2.9
Year 13	(incr of 1.6%)	2.9	(incr of 0.7%)

3. **Potential Contributing Factors**:
    - **Curriculum and Pedagogical Shifts**: Were sufficient professional learning and resources provided to teachers to navigate changes associated with the CAA system?
    - **Student Preparedness**: Were students adequately supported and prepared for new assessment expectations introduced by the CAA system?
    - **Disruption from External Factors**: The period of transition may have coincided with other challenges, such as student wellbeing, economic pressures, or staff turnover, amplifying its impact.

Importance of Addressing the Decline:

- **Navigating Systemic Changes**: The literacy outcomes highlight the importance of supporting teachers and students through transitions such as the CAA system. Identifying gaps in the implementation of the system, teaching and learning programmes is critical to minimise future disruptions.
- **Maintaining Educational Equity**: Ensuring that all students receive consistent support during periods of systemic change is essential for upholding equity and fairness.
- **Enhancing Resilience to Change**: Understanding the impacts of the transition can inform strategies to build resilience in both teaching practices and student learning during future educational reforms e.g. NCEA, new curriculum.

TARGETS (2025-2027)

%	2025	2026	2027
Year 11	(9.8%incr) 72.3	82.1	91.9
Year 12	(4.5%incr) 87.9	92.4	96.9
Year 13	(1.6%incr) 91.8	93.4	95

Numeracy

Analysis Summary of Numeracy results (2020-2024)

The numeracy rates for Fraser show a concerning trend, particularly in the Year 11 cohort, where there is a sharp decline in 2024 of 12.8%. While Year 13 numeracy remained relatively stable at 92%.

Overall there is a downward trend, but more significantly impacted is Year 11.

Key Observations:

1. **Year 11 Decline** from 65.2% 2020 to 56% 2024 **- the biggest shift downwards over 5 years**. Suggesting ongoing challenges in maintaining consistent performance.
2. **Year 12 Decline** from **87.7% 2020 to 82.8% 2024**
3. **Year 13 Decline** from **95.8% 2020 to 92% 2024** (in spite of the incremental shift in 2024)

The relative stability of achievement rates in Years 12-13 may suggest a self-selection process, where students who are more likely to succeed in mathematics continue their studies in the subject.

% decrease from 2023 to 2024	Fraser	National	SEIB
Year 11	12.8	7.8	10.8
Year 12	2.6	0.9	2
Year 13	(0.8% incr)	0.8	0.1

Alignment with Literacy Decline:

This pattern is similar to Literacy data. While fluctuations in cohort performance are not uncommon, the consistency of these declines across both literacy and numeracy suggests broader systemic factors are at play.

Potential Contributing Factors:

1. **Uncertainty from the Transition to the Common Assessment Activity (CAA) System**:
   - The introduction of the CAA system in 2024 may have created uncertainty for both teachers and students. Adapting to new assessment frameworks often requires time, and inadequate preparation or support may have negatively impacted numeracy outcomes.
2. **Curriculum and Assessment Changes**:
   - Any recent changes to curriculum content or assessment methods may have disproportionately impacted students, especially if they were not accompanied by sufficient professional learning or classroom support.
3. **Cohort-Specific Challenges**:
   - While cohort variation might explain some differences, the declining trend suggests the need to investigate whether external factors, such as post-pandemic learning gaps, lack of teaching resources, or socio-economic pressures, etc. played a role.

Importance of Addressing the Decline:

The decline in numeracy rates emphasises the urgent need to investigate and address the root causes. This is critical to:

- **Prevent Future Declines**: By understanding the underlying issues, the school can implement strategies to improve numeracy outcomes and prevent similar trends in future cohorts.
- **Ensure Fairness**: Supporting students during transitional periods, such as the implementation of the CAA system, ensures equitable outcomes across year levels.
- **Maintain Educational Standards**: Strengthening numeracy and literacy performance is essential to uphold academic excellence.

Recommendations for Addressing Declines in Literacy and Numeracy

To address the declines observed in both literacy and numeracy rates, particularly in the Year 11 cohort, the following are proposed recommendations:

1. **Conduct a Comprehensive Review**:
   - Assess the rollout and implementation of the Common Assessment Activity (CAA) system. Identify gaps in communication, training, or support that may have impacted student outcomes in both literacy and numeracy.

(Nancy Rumney, Learning Support Coordinators, Moodle technician and Professional Learning Team)

   - Review curriculum and assessment changes introduced in recent years to determine whether these have disproportionately affected Year 11 students. Starting with the junior curriculum and the learning pathway through to the senior school.

(Nancy Rumney, Claire Robertshaw, Leaders of Curriculum, Leaders of Learning)

2. **Gather Feedback**:
    ○ Engage with key stakeholders, including teachers, students, and parents, to gain insights into challenges faced during this transition period. This could include concerns about workload, preparedness for assessments, or clarity of expectations in the CAA system.

(Nancy Rumney, Claire Robertshaw, Learning Support Coordinators, Leaders of Curriculum, Leaders of Learning)

3. **Provide Targeted Support**:
    ○ Offer additional professional development for educators to ensure they are equipped to navigate new assessment and curriculum requirements effectively.

(Professional Learning team, Nancy Rumney, Claire Robertshaw)

    ○ Implement targeted intervention programs to support Year 11 students, focusing on bridging gaps in literacy and numeracy skills caused by external factors such as disruptions to learning or systemic changes.

(Nancy Rumney, Claire Robertshaw, Learning Support Coordinators)

4. **Strengthen Transitional Support Systems**:
    ○ Develop clear guidelines and resources to support both teachers and students during the transition to the CAA system, ensuring consistency in expectations and delivery.

(Nancy Rumney, Professional Learning team)

    ○ Provide additional communication and workshops for students to familiarise them with new assessment formats and expectations.

(Nancy Rumney, Professional Learning team, Learning Support Coordinators, Leaders of Curriculum, Leaders of Learning)

5. **Monitor and Evaluate Progress**:
    ○ Establish systems to monitor trends in literacy and numeracy performance, enabling the school to identify and address potential issues early.

(Andrew Branston, Nancy Rumney, Leaders of Curriculum, Leaders of Learning)

    ○ Conduct regular evaluations of the impact of interventions and adjust strategies as needed to ensure positive outcomes.

(Andrew Branston, Nancy Rumney)

By implementing these shared recommendations, Fraser may address the underlying causes of the declines in literacy and numeracy, mitigate the effects of systemic issues, and better support both students and teachers.

TARGETS (2025-2027)

%	2025	2026	2027
Year 11	(12.8%incr) 68.8	81.6	94.4
Year 12	(2.6%incr) 85.4	88	90.6
Year 13	(0.8%incr) 93	94	95

If the SEIB targets are projected to increase to 88%+ for both literacy and numeracy by 2027, Fraser will need to adopt ambitious yet achievable goals to stay on track with or surpass these rising benchmarks.

Strategies for Fraser Literacy and Numeracy Improvement

1. Enhanced Intervention Programs

- **Individualised Learning Plans**:
  - Create personalised literacy and numeracy programmes tailored to each student's needs (e.g. learning needs, special needs, ESOL), using diagnostic assessments to identify specific skill gaps.
  - Ensure learning plans include culturally responsive resources that reflect students' identities and backgrounds.
- **Support for Diverse Learners**:
  - Provide additional support for students who need extra help, including those with specific learning difficulties or those from disadvantaged backgrounds, in line with equitable principles.

2. The Role of all Teachers

- **Ongoing Monitoring and Mentorship**:
  - Teachers will act as key mentors, tracking each student's progress in literacy and numeracy in their class and ensuring any challenges are addressed promptly.
  - Use regular one-on-one check-ins to help students set and review their learning goals for their subject.
  - All staff involved in the student's school life are expected to do the same: Group teacher, Waka Dean, Year Level DP, Counsellor, Sports Coach etc.
  - Using Advisory to support students.
- **Whaanau Engagement**:
  - All teachers will maintain regular communication with students' whaanau, sharing updates on progress, and co-developing strategies to support learning at home.
  - Organise whaanau hui to strengthen the home-school partnership and align expectations.
  - Amplifying the importance of Parent/Teacher evenings.

3. Personalised and Flexible Learning Pathways

- **Culturally Responsive Teaching**:
  - Embed practices that affirm students' identities and value diverse ways of learning, ensuring literacy and numeracy programmes resonate with their experiences and aspirations.
- **Learning relevancy**:
  - Incorporate real-world tasks to make learning more engaging and relevant to students' interests.
- **Flexible Groupings**:
  - Grouping should be dynamic, mixed-ability groups that foster collaboration and peer learning, supporting the school's ethos of equity and inclusivity.

4. Professional Development for Teachers

- **Specialised Training for Personalisation**:
  - Provide teachers with professional learning in personalised and culturally responsive learning and teaching practices.
- **Collaborative Teaching Practices**:
  - Create opportunities for teachers subject teachers to co-design and review literacy and numeracy interventions, ensuring consistency and shared ownership of outcomes; using the Inquiry PL programme.

5. Data-Driven Personalisation

- **Student Profiles**:
  - Develop comprehensive student profiles on the SMS that include assessment data, learning preferences, and whaanau insights to inform personalised teaching strategies.
- **Real-Time Progress Tracking**:
  - Use digital tools e.g. Education Potential to monitor student progress in real-time, enabling early identification of challenges and timely intervention.

6. Transition Support for CAA

- **Adaptation to New Assessment Structures**:
  - Provide tailored support for students and teachers to navigate the Common Assessment Activity (CAA) system, ensuring clarity and confidence in the new format.
- **Regular Feedback**:
  - Conduct regular mock assessments and provide actionable feedback to help students improve. Using Moodle is appropriate.

7. Strengthening Whaanau and Community Partnerships

- **Collaborative Goal-Setting with Whaanau**:
  - Involve whaanau in setting and reviewing their children's literacy and numeracy goals to ensure alignment and mutual support.
- **Community Engagement**:
  - Partner with mana whenua and local organisations to deliver programs that incorporate local history, tikanga, and te reo Māori, enhancing the relevance of learning.

8. Sustaining the Commitment to Equity

- **Consistent Messaging**:
  - Reinforce the school's commitment to equitable access and resourcing through ongoing communication with staff, students, and whaanau.
- **Inclusive Support Structures**:
  - Ensure teachers receive the necessary training and resources to support a diverse range of learners.
  - Using the RTLB, LSC, SCT, PL Team, Inquiry Rebbecca Sweeney, Kaahui Ako WST and ASL

9. Continuous Review and Adaptation

- **Regular Evaluations**:
  - Conduct an annual review of the school's literacy and numeracy programmes, incorporating feedback from teachers, students, and whaanau.
- **Iterative Improvements**:
  - Adjust learning plans and teaching strategies based on what works, ensuring that all students are supported to achieve.

Strategic Approach for Achieving Targets:

1. Enhanced Intervention Programmes:

- Establish robust intervention programmes, particularly for Year 11 students falling behind, using evidence-based strategies tailored to literacy and numeracy skill development.

2. Strengthen Teacher Capacity:

- Invest in ongoing professional learning to ensure teachers are well-equipped to implement new methodologies and adapt to evolving curriculum demands.

3. Leverage Technology:

- Utilise digital tools and platforms to provide tailored learning experiences and monitor individual student progress.

4. Community Partnerships:

- Work with organisations, families, and iwi to foster community support for education and student well-being.

By aiming for these shared and ambitious targets, Fraser can work collectively with the community to ensure all students achieve, while addressing disparities and maintaining consistent progress in literacy and numeracy, and NCEA outcomes.

Key Principles:

1. **Gradual and Competitive Growth**:
    - The targets for Fraser are designed to close the gap with SEIB schools incrementally while aiming to meet or exceed projected SEIB levels.
2. **Alignment Across Metrics**:
    - Both literacy and numeracy improvements are aligned, emphasising equal focus on building foundational skills in both areas.

Fraser's commitment to **equitable access and resourcing of learning and pathways that are relevant to students and whaanau educational aspirations** is central to achieving significant improvements in achievement, including literacy and numeracy outcomes for all students. These strategies build on the school's values of:

- Deep Learning
- Warm and demanding relationships
- Collaboration
- Inclusiveness
- Character development

with a strong emphasis on the role and responsibility of all **teachers** in monitoring progress and fostering meaningful communication with students and their whaanau.

Improved Achievement and Attendance Targets

Improved achievement in literacy and numeracy, and NCEA is intrinsically tied to the school's attendance goals. Regular attendance is a critical factor in academic success, providing students with consistent access to teaching and learning opportunities, while developing engagement and a sense of belonging.

Fraser's attendance targets, aligned with the government's goal of achieving 80% regular attendance by 2030, are high-achieving yet necessary to support the equally ambitious literacy and numeracy, and NCEA improvement targets.

Note, Term 4 data is not used because of the disruption of the NCEA externals. Term 3 is the measure used.

Trends - In Term 3 of Year 2024

- The main reason given for absence was unjustified absences at 57%.
- Wednesday has the highest attendance compared to Friday which has the lowest attendance
- **Year 11** had the highest proportion of students attending regularly, with **27% of students at school above 90% of the time**.
- **Year 11** had the highest proportion of students with chronic absence, **with 41% of students at school less than 70% of the time**.

- **Year 11 students** had the highest proportion of unjustified absences, with **72% of their absences being for unjustified reasons.**

- **Maaori** had the highest proportion of students with chronic absence, **with 51% of students at school less than 70% of the time**.

- **Female students** had the highest proportion of students with chronic absence, with **40% of students at school less than 70% of the time**.

- **Year 13 students** had the highest proportion of justified absences, with **47% of their absences being for justified reasons**.

- **Male students** had the highest proportion of students attending regularly, **with 28% of students at school above 90% of the time.**
- **European / Pākehā students** had the highest proportion of justified absences, with **39% of their absences being for justified reasons.**

Target groups

- Year 11 Cohort
- Maaori
- Females

TARGETS (2025-2027) - regular attendance above 90%

YEAR	Overall Attendance %	Yearly Increase/ Decrease %	Maori Attendance %	Focus	Type
2023	22			Term 3 Measure	Actual
2024	25	9 decr	20	Term 3 Measure	Actual
2025	34	9 incr	29	Term 3 Measure	Target
2026	43	9 incr	38	Term 3 Measure	Target
2027	52	9 incr	47	Term 3 Measure	Target
2028	61	9 incr	56	Term 3 Measure	Target
2029	70	9 incr	65	Term 3 Measure	Target
2030	80	9 incr	74	Term 3 Measure	Target
2031	89	9 incr	83	Term 3 Measure	Target

These incremental targets aim to reverse current attendance challenges and provide a solid foundation for improved academic outcomes.

The Role of Attendance in Achievement:

1. **Consistency in Learning**:
    - Regular attendance ensures students receive uninterrupted instruction which is crucial for skill-building and achieving targeted improvements.
    - It minimises learning gaps caused by absenteeism, enabling students to remain aligned with curriculum progress.
2. **Building Student-Teacher Relationships**:
    - Consistent attendance fosters stronger connections between students and their teachers, enhancing the ability to monitor and address individual needs.
    - Attendance also allows students to engage in collaborative activities and peer learning, promoting positive academic and social outcomes.
3. **Alignment with equitable practices**:
    - Regular attendance is critical for the success of equitable initiatives, as it allows for continuity in personalised learning programmes and consistent monitoring of progress by teachers.

The role of the teacher in improving attendance:

- **Monitoring and Support**:
    1. Group teachers and subject teachers will track attendance patterns regularly, identifying trends and addressing barriers to regular attendance promptly.
    2. Regular check-ins with students during Group and subject class time will help identify underlying reasons for absenteeism, such as health, transportation, or engagement issues.
- **Whaanau Communication**:
    1. Teachers are the primary point of contact for whaanau, ensuring open communication and collaboration to support improved attendance.
    2. Whaanau hui will be organised to discuss attendance expectations, set shared goals, and address any challenges faced by whaanau.
- **Building Positive School Culture**:
    1. Teachers play a key role in creating a learning environment that emphasises the expectations, reiterating the importance of attendance, celebrating milestones and reinforcing its connection to academic success.

Integrating Attendance and Achievement Goals:

Fraser’s attendance targets are essential for achieving NCEA, literacy, and numeracy improvement goals by:

- **Providing Consistent Access**: Students who attend regularly are more likely to engage in learning programmes and benefit from engaging with their teacher positively about their learning.

- **Strengthening Engagement**: Improved attendance will enhance students' sense of connection to the school community, building motivation and resilience.
- **Enhancing Outcomes**: A direct correlation exists between attendance and achievement; higher attendance rates are expected to lead to measurable improvements in achievement outcomes.

Commitment to Success:

To achieve these goals, Fraser will:

- Strengthen robust attendance systems.
- Provide professional learning for teachers to support their roles in attendance and achievement monitoring and guidance.
- Develop stronger partnerships with whaanau to address barriers to attendance and ensure shared accountability.

By integrating improved attendance goals with NCEA, literacy and numeracy targets, Fraser reinforces its commitment to equitable, inclusive, and high-achieving educational outcomes for all students.

Giving Effect to *Te Tiriti o Waitangi*: A Living Commitment at Fraser High School

At Fraser High School, our commitment to giving effect to *Te Tiriti o Waitangi* is a dynamic and evolving journey. We understand that this is not a destination or a checklist, but a lifelong kaupapa that calls for deep reflection, authentic partnerships, and systemic transformation. Our board and school community are at various stages of this journey, and we embrace this as a strength—recognising that growth happens through collective learning, challenge, and shared responsibility.

More importantly, we recognise that Iwi, hapū and whaanau choose how and when they engage with Fraser.

A Relational Journey, Not a One-Time Event

The school is proud to stand in enduring relationships with mana i te whenuai. We hold a Memorandum of Agreement (MOA) with Ngaati Maahanga and a Kawenata (formal covenant) with Waikato-Tainui, which guide and affirm our shared commitment to the educational success and cultural wellbeing of Maaori aakonga. These partnerships reflect our belief that iwi are not stakeholders, but *Te Tiriti* partners—central to the governance, leadership, and cultural life of our kura.

Our school kaumatua is a vital connection with Ngaati Maahanga, offering leadership in tikanga and cultural responsiveness. Many of our staff who identify as Maaori whakapapa to Waikato-Tainui, including the principal, Assistant Principal, and Presiding Member of the Board. This whakapapa connection strengthens the cultural integrity and authenticity of our school's leadership and direction.

No One-Size-Fits-All Approach: Localised, Authentic Partnerships

There is no universal formula for applying *Te Tiriti* at Fraser High. We honour Te Tiriti by shaping our approach through strong, place-based relationships. The **Principal works extensively with the Waikato-Tainui Education Team**, engaging in collaborative professional learning projects that uplift maatauranga Maaori and embed iwi values into leadership. These relationships ensure our practices are aligned with iwi aspirations and are responsive to local tikanga and histories.

Iwi are integral to our school systems—involved in critical decision-making processes such as the appointment of senior leaders, the integration of tikanga across school operations, and the governance of our school marae. Their voice is also central in our Kaahui Ako (Community of Learning), ensuring a coordinated, iwi-informed approach across our wider educational network.

Embedding Tikanga Māori as a Lived Reality

Fraser High School is committed to ensuring that tikanga Maaori values are lived, not just learned. We work intentionally to create a school environment where values such as *manaakitanga*, *whanaungatanga*, *kotahitanga*, and *kaitiakitanga* are embedded into the relational and tikanga fabric of the school. These values shape our leadership practices, our student support systems, and our staff culture. Our marae is not a symbolic space but an active cultural and educational hub that embodies Maaori worldviews.

Upholding Mātauranga Māori with Integrity

We recognise that Maaori values and concepts—rooted in *maatauranga Maaori*—cannot be fully understood or enacted when separated from te reo Maaori or interpreted solely through a Western lens. We protect the integrity of Maaori knowledge by supporting staff and students to engage with these concepts in context, in te reo Maaori, and under the guidance of iwi and cultural leaders. In doing so, we avoid reducing or misrepresenting Maaori ways of knowing and instead centre their mana and depth.

Conclusion

At Fraser High School, giving effect to *Te Tiriti o Waitangi* is not a symbolic gesture—it is a living practice grounded in partnership, identity, and accountability. Through our deepening relationships with Ngaati Maahanga and Waikato-Tainui, and our commitment to Maaori success as Maaori, we continue to learn, reflect, and grow in our responsibilities as a Tiriti partner.