FRASER HIGH SCHOOL
Te Kura Tuarua o Taniwharau

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

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

Solutions & Services
Collaborative School Administration

FRASER HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Fraser High School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Shawn Gielen

Full Name of Presiding Member

LSM

Signature of Presiding Member

19 May 2026

Date:

Virginia Crawford

Full Name of Principal

Signature of Principal

19 May 2026

Date:

Fraser High School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Jerusha Tau	Presiding Member	Elected	Aug 2028
Virginia Crawford	Principal	ex Officio	
Donald Barrett	Parent Representative	Elected	Aug 2028
Italia Caldwell	Parent Representative	Elected	Aug 2028
Justine Jarden	Parent Representative	Elected	Aug 2028
Ben Young	Parent Representative	Elected	Aug 2028
Saumaleula Young	Parent Representative	Elected	Aug 2028
Sam Tan	Staff Representative	Elected	Aug 2028
Harlem Matika	Student Representative	Elected	Aug 2026
Deon Kerehoma	Parent Representative	Elected	Aug 2028
Nathan McAnnalley	Parent Representative	Elected	Jan 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
Renee Naish	Student Representative	Elected	Aug 2025
Jan Tinetti	Staff Representative	Elected	Aug 2025
Kevin Palmer	Limited Statutory Manager		Nov 2025
Shawn Geilen	Limited Statutory Manager		Current

On 17 December 2024 a Limited Statutory Manager was appointed to functions, powers and duties of the board, as an employer, to manage communications and to establish policies and procedures. The Board retains primary duty of care under Health and Safety Work Act 2015.

Fraser High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	20,083,411	16,833,732	20,387,821
Locally Raised Funds	3	643,678	603,422	668,922
Interest		45,912	70,000	95,309
Gain on Sale of Property, Plant and Equipment		77,014	-	-
Total Revenue		20,850,015	17,507,154	21,152,052
Expense				
Locally Raised Funds	3	609,051	532,050	416,833
Learning Resources	4	13,995,328	12,073,366	13,157,278
Administration	5	2,228,287	1,271,252	2,831,597
Interest		6,975	-	6,001
Property	6	3,784,081	3,851,260	3,726,691
Total Expense		20,623,722	17,727,928	20,138,400
Net Surplus / (Deficit) for the year		226,293	(220,774)	1,013,652
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		226,293	(220,774)	1,013,652

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 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		3,597,987	3,597,987	2,584,335
Total comprehensive revenue and expense for the year		226,293	(220,774)	1,013,652
Contribution - Furniture and Equipment Grant		173,365	-	-
Contribution - Te Mana Tūhono		106,129	-	-
Distributions to the Ministry of Education		(305,738)	-	-
Equity at 31 December		3,798,036	3,377,213	3,597,987
Accumulated comprehensive revenue and expense		3,798,036	3,377,213	3,597,987
Equity at 31 December		3,798,036	3,377,213	3,597,987

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 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	3,260,195	1,050,160	2,531,931
Accounts Receivable	8	1,044,952	996,601	996,601
GST Receivable		34,027	-	-
Prepayments		78,119	33,185	33,185
Inventories	9	6,996	8,443	8,443
Investments	10	-	400,000	600,000
Funds Receivable for Capital Works Projects	16	2,790	279,836	279,836
		4,427,079	2,768,225	4,449,996
Current Liabilities				
GST Payable		-	92,836	92,836
Accounts Payable	12	1,522,396	1,295,487	1,295,487
Revenue Received in Advance	13	25,802	131,438	131,438
Provision for Cyclical Maintenance	14	259,961	123,137	377,746
Finance Lease Liability	15	104,138	71,125	71,125
Funds held for Capital Works Projects	16	295,634	46,107	46,107
Funds Held on Behalf of the Community of Learning Cluster	17	-	226,459	226,459
		2,207,931	1,986,589	2,241,198
Working Capital Surplus		2,219,148	781,636	2,208,798
Non-current Assets				
Property, Plant and Equipment	11	2,396,307	3,021,064	1,805,315
		2,396,307	3,021,064	1,805,315
Non-current Liabilities				
Provision for Cyclical Maintenance	14	562,038	394,584	385,223
Finance Lease Liability	15	255,381	30,903	30,903
		817,419	425,487	416,126
Net Assets		3,798,036	3,377,213	3,597,987
Equity		3,798,036	3,377,213	3,597,987

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

Fraser High School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		6,125,377	5,992,064	6,219,628
Locally Raised Funds		650,289	603,422	678,997
Goods and Services Tax (net)		(126,863)	-	111,656
Payments to Employees		(3,361,214)	(3,193,777)	(2,959,950)
Payments to Suppliers		(2,705,358)	(3,499,480)	(2,336,647)
Interest Paid		(6,975)	-	(6,001)
Interest Received		52,471	70,000	89,023
Net cash from/(to) Operating Activities		627,727	(27,771)	1,796,706
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		77,014	-	-
Purchase of Property Plant & Equipment		(655,048)	(1,654,000)	(326,068)
Purchase of Investments		-	-	(600,000)
Proceeds from Sale of Investments		600,000	200,000	-
Net cash from/(to) Investing Activities		21,966	(1,454,000)	(926,068)
Cash flows from Financing Activities				
Furniture and Equipment Grant		173,365	-	-
Distributions to the Ministry of Education		(305,738)	-	-
Finance Lease Payments		(60,284)	-	(25,448)
Funds Administered on Behalf of Other Parties		271,228	-	(304,268)
Net cash from/(to) Financing Activities		78,571	-	(329,716)
Net increase/(decrease) in cash and cash equivalents		728,264	(1,481,771)	540,922
Cash and cash equivalents at the beginning of the year	7	2,531,931	2,531,931	1,991,009
Cash and cash equivalents at the end of the year	7	3,260,195	1,050,160	2,531,931

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.

Fraser High School
Notes to the Financial Statements
For the year ended 31 December 2025

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 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $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
The 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 they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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

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

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

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

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 are 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 material.

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	10-20 years
Board-owned Buildings	50 years
Furniture and Equipment	3–20 years
Information and Communication Technology	2–5 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.

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 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 initially recognised at fair value and 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 statement 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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	5,741,893	5,157,664	5,240,683
Teachers' Salaries Grants	10,520,865	8,500,000	10,085,785
Use of Land and Buildings Grants	2,441,905	2,341,668	2,548,999
Ka Ora, Ka Ako - Healthy School Lunches Programme	868,774	-	1,577,280
Other Government Grants	509,974	834,400	935,074
	20,083,411	16,833,732	20,387,821

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	1,043	-	46,394
Fees for Extra Curricular Activities	495,029	354,496	429,017
Trading	25,481	39,600	32,319
Fundraising and Community Grants	39,808	42,000	72,657
Other Revenue	82,317	167,326	88,535
	643,678	603,422	668,922
Expense			
Extra Curricular Activities Costs	543,215	439,550	363,300
Trading	28,238	46,000	21,494
Fundraising and Community Grant Costs	37,598	30,500	16,748
Other Locally Raised Funds Expenditure	-	16,000	15,291
	609,051	532,050	416,833
Surplus for the year Locally Raised Funds	34,627	71,372	252,089

During the year ended December 2025, 13 students and 4 staff members undertook an exchange to Japan with our sister school, Hyogo Prefectural Agricultural High School, at a cost of $86,900, which included visits to significant cultural, historical and natural attractions whilst also attending school and participating in classes. It enabled the students to experience a completely different culture and education system, enabling understanding of Japanese life. The tour was funded through locally raised funds and the support of the school Board of Trustees.

During the year ended December 2025, 12 Year 13 students and 3 staff members participated in a Samoa Malaga (educational trip) to Samoa at a total cost of $52,429. The programme included visits to significant cultural, historical, and natural sites, as well as local schools. Through their participation, students were able to earn up to 12 NCEA credits by engaging in meaningful learning experiences and actively taking part in cultural activities. These opportunities were closely aligned with the New Zealand Pacific Studies and Gagana Samoa Curriculum, supporting academic achievement through real-world application. Throughout the Malaga, students explored the traditions and cultural protocols (Aganu'u) of Samoa, gaining a greater appreciation of the values that shape Samoan society. They also visited significant historical sites and landmarks, where they learned about the Mau a Pule and the wider Mau Movement, a pivotal chapter in Samoa's journey to independence in 1962. These experiences enabled students to draw meaningful connections between Samoa's past and their own cultural narratives, fostering a stronger sense of identity, belonging, and global awareness. The tour was funded through locally raised funds and the support of the school Board of Trustees.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	810,285	1,119,558	677,753
Information and Communication Technology	8,692	35,000	32,484
Employee Benefits - Salaries	12,523,998	10,325,357	11,914,552
Staff Development	134,158	153,200	87,242
Depreciation	517,039	438,251	444,004
Other Learning Resources	1,156	2,000	1,243
	13,995,328	12,073,366	13,157,278

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	14,886	17,500	15,909
Board Fees and Expenses	42,047	29,500	24,592
Intervention Expenses	83,234	-	-
Legal Fees	5,522	27,500	27,482
Other Administration Expenses	227,393	237,250	198,557
Employee Benefits - Salaries	973,998	900,000	863,741
Insurance	35,809	34,700	22,691
Service Providers, Contractors and Consultancy	14,165	8,802	101,345
Ka Ora, Ka Ako - Healthy School Lunches Programme	831,233	16,000	1,577,280
	2,228,287	1,271,252	2,831,597

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	51,255	90,000	104,314
Cyclical Maintenance	59,030	114,753	45,447
Heat, Light and Water	261,525	271,450	215,406
Rates	17,440	14,500	12,620
Repairs and Maintenance	308,264	364,519	237,685
Use of Land and Buildings	2,441,905	2,341,668	2,548,999
Employee Benefits - Salaries	452,053	468,420	392,251
Other Property Expenses	192,609	185,950	169,969
	3,784,081	3,851,260	3,726,691

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	3,260,195	1,050,160	2,531,931
Cash and cash equivalents for Statement of Cash Flows	3,260,195	1,050,160	2,531,931

Of the $3,260,195 Cash and Cash Equivalents, $321,436 is subject to restrictions for the following reasons:

- $295,634 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16

- $25,802 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	6,943	5,219	5,219
Receivables from the Ministry of Education	6,028	29,055	29,055
Interest Receivable	-	6,559	6,559
Teacher Salaries Grant Receivable	1,031,981	955,768	955,768
	1,044,952	996,601	996,601
Receivables from Exchange Transactions	6,943	11,778	11,778
Receivables from Non-Exchange Transactions	1,038,009	984,823	984,823
	1,044,952	996,601	996,601

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	6,996	8,443	8,443
	6,996	8,443	8,443

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	-	400,000	600,000
Total Investments	-	400,000	600,000

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	386,000	-	-	-	(14,531)	**371,469**
Building Improvements	370,019	61,798	(9)	-	(52,489)	**379,319**
Furniture and Equipment	469,478	106,562	-	-	(89,616)	**486,424**
Information and Communication Technology	352,757	442,795	-	-	(172,975)	**622,577**
Motor Vehicles	11,651	-	(11,651)	-	-	**-**
Textbooks	1,290	-	-	-	(1,290)	**-**
Leased Assets	203,843	387,396	(41,585)	-	(184,709)	**364,945**
Library Resources	10,277	1,176	(21)	-	(1,429)	**10,003**
Work in Progress	-	161,570	-	-	-	**161,570**
	1,805,315	1,161,297	(53,266)	-	(517,039)	**2,396,307**

The net carrying value of furniture and equipment held under a finance lease is $364,945 (2024: $203,843)

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.

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Buildings	726,538	(355,069)	**371,469**	726,538	(340,538)	**386,000**
Building Improvements	751,887	(372,568)	**379,319**	745,029	(375,010)	**370,019**
Furniture and Equipment	1,571,384	(1,084,960)	**486,424**	1,464,822	(995,344)	**469,478**
Information and Communication Technology	1,948,855	(1,326,278)	**622,577**	1,507,951	(1,155,194)	**352,757**
Motor Vehicles	21,639	(21,639)	**-**	213,857	(202,206)	**11,651**
Textbooks	73,312	(73,312)	**-**	73,312	(72,022)	**1,290**
Leased Assets	979,254	(614,309)	**364,945**	819,723	(615,880)	**203,843**
Library Resources	253,646	(243,643)	**10,003**	252,992	(242,715)	**10,277**
Work in Progress	161,570	-	**161,570**	-	-	**-**
Balance at 31 December	6,488,085	(4,091,778)	**2,396,307**	5,804,224	(3,998,909)	**1,805,315**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	262,590	160,410	160,410
Accruals	9,940	16,776	16,776
Employee Entitlements - Salaries	1,099,930	1,012,123	1,012,123
Employee Entitlements - Leave Accrual	149,936	106,178	106,178
	1,522,396	1,295,487	1,295,487
Payables for Exchange Transactions	1,522,396	1,295,487	1,295,487
	1,522,396	1,295,487	1,295,487

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	115,014	115,014
Other Revenue in Advance	25,802	16,424	16,424
	25,802	131,438	131,438

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	762,969	762,969	717,522
Increase/(decrease) to the Provision During the Year	59,030	114,753	45,447
Use of the Provision During the Year	-	(360,000)	-
Provision at the End of the Year	821,999	517,721	762,969
Cyclical Maintenance - Current	259,961	123,137	377,746
Cyclical Maintenance - Non current	562,038	394,584	385,223
	821,999	517,721	762,969

The School's cyclical maintenance schedule details annual painting 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 10 Year Property Plan.

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:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	109,274	74,854	74,854
Later than One Year	259,750	32,501	32,501
Future Finance Charges	(9,505)	(5,327)	(5,327)
	359,519	102,028	102,028
Represented by:			
Finance lease liability - Current	104,138	71,125	71,125
Finance lease liability - Non current	255,381	30,903	30,903
	359,519	102,028	102,028

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.

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Wharenui - Whakairo #227228	14,438	10,500	(24,938)	-	-
5YA Projects #241887 & #236397	31,669	1,985	(33,654)	-	-
Wharepuni - BOT funded move expense	(279,836)	-	(25,902)	305,738	-
Roofing project 2025 #254966	-	320,484	(24,850)	-	295,634
Transformer #254967	-	-	(2,790)	-	(2,790)
Totals	(233,729)	332,969	(112,134)	305,738	292,844

Represented by:

Funds Held on Behalf of the Ministry of Education	295,634
Funds Receivable from the Ministry of Education	(2,790)

The Ministry of Education funded the moving of the Wharepuni, and the Board provided $305,738 for site preparation of the new site on school grounds. The $305,738 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	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)

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. In 2025 the Ministry of Education advised that the Kahui Ako COL program would be discontinued from January 2026. The remaining funds have been repaid to contributing schools.

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held at Beginning of the Year	226,459	226,459	224,608
Funds Received from Cluster Members	-	-	25,300
Funds Spent on Behalf of the Cluster	-	-	(23,449)
Funds remaining	226,459	226,459	226,459
Distribution of Funds			
Horotiu Primary	200,534	-	-
Fraser High School	25,925	-	-
Funds Held at Year End	-	226,459	226,459

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 $130k - $140k (2024: $110k - $120k). All employee matters regarding the above were dealt with by an independent deputy principal.

One staff member at Fraser High School is related to a deputy principal. The total wages paid to the staff member was in the range of $3k - $4k (2024 - Nil). All employment matters regarding the above were dealt with by an independent deputy principal.

20. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	7,795	11,285
Leadership Team		
Remuneration	892,834	842,196
Full-time equivalent members	6.00	5.26
Total key management personnel remuneration	900,629	853,481

There are 8 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:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	240-250
Benefits and Other Emoluments	6-7	7-8
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	2025 FTE Number	2024 FTE Number
100 -110	27.00	24.00
110 -120	18.00	15.00
120 - 130	12.00	8.00
130 - 140	4.00	1.00
150 - 160	-	1.00
160 - 170	-	1.00
	61.00	50.00

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:

	2025 Actual	2024 Actual
Total	$ 16,300	$ 16,250
Number of People	2	2

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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.

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $390,128 (2024: $20,164) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Transformer #254967	147,210
Roofing Remediation #254966	177,714
Basketball Court	65,204
Total	**390,128**

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 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: 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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	3,260,195	1,050,160	2,531,931
Receivables	1,044,952	996,601	996,601
Investments - Term Deposits	-	400,000	600,000
Total financial assets measured at amortised cost	4,305,147	2,446,761	4,128,532

Financial liabilities measured at amortised cost

Payables	1,522,396	1,295,487	1,295,487
Finance Leases	359,519	102,028	102,028
Total financial liabilities measured at amortised cost	1,881,915	1,397,515	1,397,515

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FRASER HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 pages 3 to 18 that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
    - the School's financial position as at 31 December 2025; and
    - the 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 19 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 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 the Board intends to close or merge the School, or has 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 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 information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, Giving effect to Te Tiriti o Waitangi, BOT list and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, kiwisport, BOT list and Te Tiriti o Waitangi statement

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, 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
Te Kura Tuarua o Taniwharau

Student Achievement Analysis – NCEA and Co-Requisite Data

Board Summary

Status:

🔴 Prioritise due to high risk

🟠 Immediate attention

Priority Area	2025	Trend	Status	So What
Year 12 – NCEA Level 2	58.8% (Fraser) vs 68.7% EQI vs 73.6% National	Flat over several years	🔴	Year 12 is the key qualification milestone. Current results limit progression to Level 3 and UE.
Year 11 Readiness (Participation-based L1)	61.6% vs 64.5% EQI vs 73.5% National	Recovering from the 2024 decline	🟠	Weak readiness at Year 11 contributes to the Year 12 achievement challenge.
Literacy & Numeracy Co-requisite (Yr 11)	59.1% vs 66.1% EQI vs 73.7% National	Declined, then recovery by 10%	🟠	Students entering Year 12 may lack secure literacy and numeracy readiness.
Merit & Excellence Endorsements	L2 Excellence 2.4%, L3 Excellence 9.4%	Consistently low	🔴	Capable students may not be consistently achieving at higher levels.
Equity Outcomes	Lower outcomes for Māori, Pacific, and males	Persistent pattern	🔴	Achievement improvement requires targeted equity strategies.

Key Strategic Issue is a Learning Pathway Issue

The data suggest that the Year 12 achievement challenge is linked to earlier readiness in Years 9–11, particularly in literacy, numeracy, and Year 11 participation. Without earlier intervention, improvements at Year 12 may be incremental and limited.

Data indicates that limited exposure to NCEA credits in Year 10 has contributed to a more significant transition into Year 11 and reduced opportunities for early success. This has been identified as a priority area, with plans in place to strengthen early access to credits and support clearer learning pathways.

There has been a positive shift, with 157 Year 11 students beginning 2026 having already gained credits, providing a stronger foundation for ongoing achievement.

Limited Year 9–10 Data SLT Visibility and Reporting to the Board

Current board reporting focuses largely on **Years 11–13 outcomes**.
This means the board has limited visibility of **earlier indicators that predict NCEA success**.

Recommended Leading Indicators (Years 9–10)

Future student achievement data analysis should include:

- literacy progress
- numeracy progress
- writing progress using Writer's Toolbox
- attendance
- engagement and behaviour indicators
- students "on track" for literacy and numeracy co-requisites.

Note: PAT tests will be diagnostic and summative indicators. Refer to Interim Achievement Data

Strategic Focus Areas: Board

- Achieve Year 12 Level 2 outcomes
- Board seeks assurance annually that Year 12 Level 2 achievement is on track to achieve outcomes/targets
- Track endorsement and equity progress

Strategic Focus Areas: Senior Leadership Team

Evident in: Raising Student Achievement / Responsive Action Plan

- Implement the Year 12 achievement improvement strategy
- Strengthen Year 12 learning pathways
- Strengthen 'Foundation' programmes in Years 9-11
- Monitor attendance and credit accumulation closely.

Strategic Focus Areas: Heads of Faculty

- Identify Year 12 course design gaps to improve sequential learning pathways (back mapping all curriculum years)
- Improve assessment design and extension opportunities to address equity
- Strengthen literacy and numeracy development in Years 9–10.
- Tutorials all year

Key Message

Year 12 outcomes are the most visible issue, but the evidence suggests the challenge begins earlier in the learning pathway.

Strengthening Year 9–10 readiness and Year 11 transition will have the greatest long-term impact on NCEA success.

There have already been some **significant improvements**:

Progress Made	Current Position	Trend	Status	So What
NCEA Level One	61.6% of Year 11's gained L1 - up from 45.1% in 2024	A good increase of 16.1%	🟠	This is a large increase in one year; further improvement is a priority
Pacific Peoples achievement L1	57.8% gained L1, up from 34.4% in 2024	An increase of 23.4%	🟠	This is higher than the National Average and EQI average, and more work is required
Maaori achievement L1	49.0% gained L1, up from 35.5% in 2024	A very good increase	🔴	This is a good improvement, but much more work is required
Year 13 Male achievement	44.3% gained L3, up from 29.3% in 2024	A sharp increase	🔴	Still well below the National average
Year 12 and Year 13 Literacy and Numeracy	2025 12 = 77.4% 13 = 88.2%	Both of these are only slightly below the EQI	🟢	This shows progress over time. The 2025 cohort of Year 13's went from 65.3% in 2023 to 79.1% in 2024, then 88.2% in 2025
Hei Taniwha Year 12	64% (14/22 students)	Comparable with national figures.	🟢	Strong literacy and numeracy achievement are not fully translating into Level 2
Aiga Tasi Year 12	100% of Aiga Students in Year 12 gained Numeracy	An increase	🟢	100%

Hei Taniwha Year 13	75% (11/22 students)	Above National Māori and EQI Māori	🟢	Identify what is working at Year 13 (teaching, support, pathways) and apply this earlier
Aiga Tasi Year 13	100% of Aiga Tasi Students in Year 13 gained Literacy	An increase	🟢	100%

Principal's Report

Purpose

To analyse 2025 NCEA and literacy/numeracy co-requisite data to identify anomalies, trends, and areas requiring targeted action.

The paper highlights implications for **Year 12 achievement** and the **Year 9–10 learning transition**, and outlines recommended next steps for the Board, Senior Leadership Team (SLT), and Heads of Faculty.

Key Findings

1. **Year 12 (Level 2)** remains the critical pressure point

Fraser's Year 12 Level 2 achievement has remained consistently below national and EQI-band averages for the past five years.

Recent data indicates:

- Fraser Level 2: **58.8%**
- National comparison: **73.6%**
- EQI-band comparison: **68.7%**

This gap has remained relatively static over time, indicating either a structural issue, a pedagogical practice issue, a learning design issue, or a combination of all three, rather than a single cohort fluctuation.

IMPLICATION

Year 12 is the main critical concern in the qualification pathway, limiting the number of students progressing successfully to Level 3 and University Entrance.

2. **Year 13 outcomes** show partial improvement but remain well below benchmarks

Recent improvements are visible in Year 13 Level 3 and UE attainment; however, Fraser continues to sit well below national averages.

Key indicators:

- Level 3 attainment is improving, but still significantly below national and EQI-band rates
- UE attainment remains particularly low

IMPLICATION

Year 13 improvements are recovery-based rather than transition-based. Without improvement in Year 12, Year 13 gains are unlikely to be sustained.

3. Weak **endorsement profile** indicates limited stretch/challenge/expectations for high-performing students

Merit and Excellence endorsement rates are substantially below national benchmarks. This suggests:

- capable students are not consistently being extended to higher levels of performance
- assessment programmes, which may not be optimised to support Merit and Excellence attainment.

IMPLICATION

The school is not only experiencing pass-rate challenges, but also extension or *stretch* challenges for higher-achieving students.

4. **Year 11 participation and co-requisite** attainment signal learning programme mapping and learning pathway issues to continue to focus on

Year 11 outcomes dropped significantly in 2024 and have partially improved. The percentage of students in Year 11 who gained both Literacy and Numeracy in 2025 rose from 50.4% to **59.1%**.

IMPLICATION

Students start at Year 12 without sufficiently **establishing foundational readiness**, particularly in literacy and numeracy. This reinforces the likelihood that the Year 12 issue is being generated earlier in the system. *There has been significant work in Term One 2026 on this issue. At present, the same cohort now in **Year 12 has 72% of students with both Literacy and Numeracy**. This work is ongoing and well planned*.

5. **Equity** patterns remain significant

Data suggests continued disparities in achievement outcomes by:

- gender (male students performing lower)
- Maaori learners
- Pacific learners.

IMPLICATION

Improving achievement outcomes will require **deliberate equity-focused strategies**, particularly across the Year 11–12 learning pathway.

The **Maaori and Pacific Learners' Education Plans** are critical to address inequitable access to learning and national qualifications.

Major Strategic Issue: Transition from one Year Level to the next

The data suggests that Fraser's achievement challenge **begins in Years 9-10**

Instead, the pattern indicates a learning pathway issue:

Year 9–10 readiness - Year 11 participation and co-requisite attainment - Year 12 qualification bottleneck - Reduced Year 13 and UE success.

Without earlier intervention in the learning pathway, Year 12 outcomes are unlikely to improve significantly.

Gap Identified in Current SLT Reporting

The current data provides strong insight into **Year 11–13 outcomes**.

The school needs to increase its capabilities at the faculty level to identify:

- early literacy and numeracy gaps
- engagement and attendance patterns
- curriculum progress indicators
- early predictors of NCEA success.

Recommended Focus: Year 9–10 Leading Indicators

The school is developing a **junior achievement dashboard** tracking:

- Attendance - SUD, TIJ, DOU

- literacy progress - RUN
- numeracy progress - RUN
- curriculum level progression - ROC
- behaviour and engagement indicators - SUD, TIJ, DOU
- students “on track” for Level 1 co-requisites. - RUN

This would enable earlier intervention rather than waiting until Year 11.

Recommendations: Board Level

1. Request **termly reporting of leading indicators from Year 9 onward**, not solely NCEA outcomes.
2. Require a **Year 12 Achievement Improvement Plan** with clear progress measures.
3. Monitor progress against:
    - Level 2 attainment
    - literacy and numeracy co-requisite success.
4. Ensure reporting includes **equity analysis by ethnicity and gender**.

Recommendations: Senior Leadership Team prioritise

1. A Year 12 improvement strategy - RUN, ROC, HOFs

This should include:

- Weekly credit tracking
- Attendance monitoring - DOU
- Early intervention for students falling behind
- Clear accountability for course performance.

2. Strengthening the Year 11–12 learning pathways

Focus areas include:

- Course selection guidance
- Readiness for literacy/numeracy co-requisites
- Clearer pathways for Level 2 success.
- Clearer vocational pathways

3. Improving extension opportunities for capable learners

Review curriculum, learning and assessment design, and course structure to improve endorsement rates.

Recommendations: Heads of Faculty should

1. Identify courses where **Year 12 credit accumulation is weakest**.
2. Review:
    - assessment design
    - internal/external balance
    - resubmission opportunities.
3. Identify students who are:
    - capable of passing, but not achieving.
    - capable of Merit/Excellence but not achieving it.

4. Strengthen **Year 9–10 curriculum alignment** with literacy and numeracy readiness with the support of the LSCs.

Conclusion

The analysis indicates that Fraser's most significant challenge lies in the **Year 12 achievement plateau**. However, the data suggest this is driven by a **learning pathway issue beginning at Years 9-10**, particularly in literacy, numeracy, and Year 11 readiness.

Addressing this challenge will require:

- stronger early data visibility (Years 9–10),
- targeted Year 12 intervention, and
- improved extension opportunities for high-performing students.

Hei Taniwha

Year 11	FHS		National Maaori	EQI Maaori		
No.	Percentage		2025 %	2025%		
10/22 gained L1	45%%		63.30%	59.70%		well below
14/22 gained Num	64%		66.90%	66.60%		
16/22 gained Lit	73%		70.20%	68.8%%		exceeeded
Year 12						
14/22 gained L2	64%%		66%	64.10%		
18/22 have Num	82%		82.6%%	83.80%		
20/22 Have Lit	91%		84.5%%	84.8%%		exceeed Nat avg
Year 13						
11/22 gained L3	75%		67.7	69.70%		exceeded
22/22 gained Num	100%		90.00%	92.1%%		exceeded
22/22 gained Lit	100%		91%	92.60%		exceeded

Significant Improvements

1. Strong Senior Achievement (Year 13)

- **Level 3: 75%** (↑ above National Maaori 67.7% / EQI 69.7%)
- **Numeracy: 100%** (well above both comparators)
- **Literacy: 100%** (well above both comparators)

Why this matters:

- Indicates very strong senior outcomes
- Suggests effective support, tracking, and intervention at senior level
- Shows students who remain engaged are highly successful
- Senior systems and support structures are working very effectively.

2. Literacy Performance is Strong Across All Levels

- Year 11 Literacy: **73% (above National & EQI Māori)**
- Year 12 Literacy: **91% (well above National & EQI)**
- Year 13 Literacy: **100%**

Why this matters:

- Literacy is a consistent strength across the school
- Indicates effective curriculum delivery and support systems

3. Numeracy Strength (Senior)

- Year 12 Numeracy: **82% (aligned with national)**
- Year 13 Numeracy: **100% (significantly above)**

Why this matters:

- Strong numeracy outcomes at senior level
- Suggests intervention/support improves over time

4. Clear Upward Trajectory Across Year Levels

- Achievement improves from:
    - Year 11 → Year 12 → Year 13

Why this matters:

- Indicates:
    - Students catch up over time
    - Systems become more effective later in the pathway

Key Anomalies / Concerns

1. Significant Drop at Year 11 (Major Concern)

- **Level 1: 45%**
    - vs National Māori: **63.3%**
    - vs EQI Māori: **59.7%**
    - → **~15–18% below**

Why this is critical:

- This is our **largest gap in the whole dataset**
- Suggests:
    - Poor transition into NCEA
    - Lack of early success
    - Students falling behind early in Years 9-10
    - Poor programme design in Years 9-10

Key issue:

Year 11 is a major “pressure point” in the system.

2. Inconsistency Within Year 11

- Numeracy: **64% (close to national)**
- Literacy: **73% (above national)**
- BUT Level 1: **45% (very low)**

Interpretation:

- Students can achieve standards
- But are not accumulating enough credits overall

Likely causes:

- Course structure / access to credits
- Attendance / engagement
- Assessment completion

3. Drop-Off from Year 10 → Year 11 (Structural Issue)

Evidence:

- Low Year 11 L1 success
- Strong recovery in Year 12 and 13

Interpretation:

- Students are:
    - not prepared early enough

    - not experiencing early success

This is a system design issue, not just student capability and/or staffing capability/capacity

4. Equity Gap Still Present at Entry Point

- Year 11 Maaori achievement significantly below:
    - National Maaori
    - EQI Maaori

But:

- Gap closes and reverses by Year 13

Interpretation:

- School is:
    - effective later
    - but not early enough

5. Possible Hidden Risk: Retention Bias

Strong Year 13 results may reflect:

- Students who remain are more engaged
- Lower-achieving students may have already left

Note: Are we improving achievement or selecting for success through attrition?

Key Strategic Insight

Our system is:

- Strong at the back end (Years 12–13)
- Weak at the front end (Year 10–11 transition)

Summary:

The data shows that while senior student achievement is very strong, particularly in literacy and numeracy, there is a significant drop at Year 11, where Level 1 achievement sits well below national and EQI Māori benchmarks.

This indicates that students are capable of achieving but are not experiencing early success or accumulating credits early enough. Encouragingly, students who remain in the system demonstrate strong recovery and high levels of success by Year 13.

This suggests that our priority should be strengthening the Year 10–11 transition and providing earlier access to credits and success.

Recommended Actions

1. Strengthen Year 10 Pathways

- Introduce **early NCEA credits in Year 10**
- Focus on:
    - literacy & numeracy (already strong)
    - credit accumulation

2. Target Year 11 as Priority Cohort

- Intensive tracking
- Early intervention (Term 1–2)

- Attendance + engagement focus

3. Monitor Retention
   - Track:
     - who leaves after Year 11/12
     - impact on Year 13 success rates

4. Scale What Works in Senior School
   - Apply Year 12–13 strategies earlier

Bottom Line
Strength: Students who stay achieve very well
Challenge: Too many students don't succeed early enough
Strategic Priority: Shift success earlier (Year 10–11), not just later (Year 13)

Aiga Tasi

Year 11			National	EQI
No.	Percentage		2025 %	2025%
19/29 gained L1	65%		56.80%	54.50%
23/29 gained Num	79%		69.30%	70.30%
27/29 gained Lit	93%		71.80%	70.10%
Year 12				
27/34 gained L2	79%		66%	64.10%
34/34 have Num	100%		83.80%	84.90%
32/34 Have Lit	94%		84.00%	82.20%
Year 13				
28/37 gained L3	75%		67.7	69.70%
36/37 gained Num	97%		92.70%	93.00%
37/37 gained Lit	100%		93.00%	93.50%

Significant Improvements
1. Major Lift in Year 11 Achievement (Critical Shift)
   - **Level 1: 65%**
     - Above National: **56.8%**
     - Above EQI: **54.5%**

Why this is significant:
- Previously this was our biggest weakness, now a strength

- Represents a system-level improvement, not just cohort variation. The Year 11 achievement gap has not only closed but reversed.

2. Very Strong Literacy Across All Year Levels
   - Year 11: **93%** (well above National 71.8%)
   - Year 12: **94%** (above National 84%)
   - Year 13: **100%**

Why this matters:
- Literacy is developing into a consistent strength
- Indicates:
  - strong teaching practice
  - effective assessment access
  - successful support systems

3. Exceptional Numeracy in Year 12
- **100% achieved numeracy**
  - vs National: 83.8%
  - vs EQI: 84.9%

Why this is significant:
- Outstanding outcome
- Suggests:
  - targeted support is highly effective
  - systems working particularly well in Year 12

4. Strong Senior Performance Maintained (Year 13)
- Level 3: **75%** (above National & EQI)
- Numeracy: **97%**
- Literacy: **100%**

Why this matters:
- Confirms consistency at senior level
- Indicates strong:
  - tracking
  - intervention
  - qualification completion systems

5. Clear Strength in Core Co-requisites (Lit & Num)

Across all years:
- Literacy: **consistently high (93–100%)**
- Numeracy: **very strong (79–100%)**

Strategic insight:

Students are achieving foundational requirements extremely well.

Anomalies / Areas to Watch

1. Year 13 Level 3 Plateaus at 75%
- Only:
  - **75% gained Level 3**
- Despite:
  - **97–100% Lit/Numeracy**

Why this is an anomaly:

- Students have all prerequisites
- But not all are completing Level 3

Possible causes:

- Credit accumulation gaps
- Course completion issues
- Retention/attendance late in year

Key Inquiry:

Why are capable students not completing Level 3?

2. Year 12 Level 2 Still Moderate (79%)

- Above National (66%)
- But lower than:
    - Numeracy (100%)
    - Literacy (94%)

Interpretation:

- Same pattern as Year 13:
    - Students **can achieve**
    - But not all are completing **full qualification**

This is a **credit accumulation issue**, not capability.

3. Slightly Lower Numeracy in Year 11 (79%)

- Compared to:
    - Year 12: **100%**
    - Year 13: **97%**

Interpretation:

- Improvement happens later
- Suggests: **intervention is effective but delayed**

Opportunity:

Move successful Year 12 strategies into Year 11.

4. Cohort Size Variability (Important Context)

- Year 11: 29 students
- Year 12: 34 students
- Year 13: 37 students

Why this matters:

- Small cohorts → **data volatility**
- Large % shifts may reflect **small student numbers**

Caution:

Interpret trends alongside cohort size.

5. Potential Hidden Retention Question

Strong senior results may still reflect more engaged students staying through to Year 13

Consider: Are all students progressing, or only those who remain?

Key Strategic Insight

The system has shifted from:

Previously:

- Weak at Year 11
- Recovery later

Now:

- Strong at Year 11 AND senior levels

BUT:
New challenge is moving students from capable to fully qualified

Summary
The data shows a significant improvement in Year 11 achievement, with Level 1 results now exceeding both national and EQI benchmarks. Literacy and numeracy are clear strengths across all year levels.

The key area for further improvement is ensuring that students who have achieved literacy and numeracy go on to complete full qualifications at Levels 2 and 3. This suggests a need to strengthen credit accumulation and course completion strategies.

Priority Next Steps
1. Focus on Qualification Completion
    - Track students close to:
        - L2
        - L3
    - Target “almost there” students

2. Strengthen Credit Tracking Systems
    - Real-time monitoring
    - Early intervention (Term 1–2)

3. Bring Forward Successful Strategies
    - Apply Year 12 success strategies to Year 11

4. Focus on Retention Through to L3
    - Keep students engaged through Year 13

Bottom Line
Strength: Students are **achieving at high levels across all years**
Challenge: Not all students are **converting success into full qualifications**
Strategic Focus: **Work completion**

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Evaluation of Student Progress and Achievement 2026

Fraser High School continues to build a positive trajectory of progress and achievement across core learning areas, guided by our commitment to equitable outcomes, culturally responsive practice, and high-quality teaching and learning.

Over recent years, student achievement has shown encouraging improvement, particularly in senior levels and in areas such as literacy and numeracy. This indicates that strengthened systems, clearer expectations, and greater alignment between curriculum, assessment, and learning pathways are beginning to have a positive impact on student outcomes.

While progress is evident, areas of variability are understood within the context of student engagement, attendance patterns, and the need to strengthen early success in the junior years. This has informed a deliberate and targeted response focused on ensuring that all aakonga experience success earlier in their learning journey and are supported to sustain that success over time.

A key driver of this improvement has been the implementation of the school's Pedagogical Framework, alongside strengthened systems for targeted tracking and monitoring of achievement and attendance. This has enabled earlier identification of learners requiring additional support and more responsive, evidence-informed teaching practice across the school.

The use of targeted tools and resources, including Writer's Toolbox, Education Perfect, e-Studee, and support from the Ministry of Education Curriculum and Special Needs Advisors, has strengthened the consistency and quality of learning experiences. Engagement with expert education consultants in specific focus areas has further supported capability building and improved curriculum delivery.

Increased data-informed decision-making at all levels, supported by ongoing Inquiry, has contributed to a more cohesive and intentional approach to improving student outcomes. This reflects a growing collective responsibility for learner success and a strengthening of professional practice across the school.

The school is currently engaged in an accelerated change programme across three phases. Following the Foundation Phase, the school is now in the Implementation Phase, where systems, practices, and expectations are being applied consistently across the school. The next phase, beginning in 2027, will focus on embedding and sustaining these improvements to ensure long-term impact.

The 2026 strategic focus areas are to:

- Improve writing outcomes schoolwide through deliberate Literacy and Numeracy faculty planning and delivery
- Continue to design a coherent and responsive schoolwide curriculum across all year levels and assessment pathways
- Strengthen attendance by targeting moderate attendance and unexplained absenteeism

- Broaden the diversity of Gateway placements and vocational opportunities in alignment with curriculum design.

These priorities reflect a continued focus on strengthening both engagement and achievement, while ensuring that learning pathways are meaningful, relevant, and accessible for all students.

Central to this work is the strength of our relationships with parents and caregivers, learners, iwi and hapuu, and our wider community. These partnerships remain a foundational pou of our strategic mission. Our collective efforts, responsibility and accountability are grounded in our commitment to:

- Enhance our professional practice to continually improve the quality and relevance of learning experiences for all aakonga
- Celebrate the achievements and successes of our people, acknowledging the accomplishments of our ākonga, staff, and whaanau
- Embrace a spirit of courage and resilience, striving for excellence and achieving our aspirations with determination and perseverance

Through this deliberate, evidence-informed, and collaborative approach, Fraser High School is well-positioned to sustain improvement and continue lifting student progress and achievement for all learners.

FRASER HIGH SCHOOL
Te Kura Tuarua o Taniwharau

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, hapuu 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 whenua. 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.

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 just 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 - grounded 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.

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KiwiSport is a government funding initiative to support students' participation in organized sport.

In 2025, the school received total KiwiSport funding of $40,056.94 (excluding GST.).

The funding was spent on sporting endeavors.

Kind regards

Michelle Bosch
Accounts
Fraser High School

Fraser High School

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes. The Health and Safety committee meets regularly. The policy assurance framework tracks evidence for H and S Policy adherence. The school uses Oshbox for hazards, accidents and aspects of staff wellbeing to ensure the school environment is safe and fit for purpose.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Records are kept of staff gender, age, ethnicity and health requirements in their personnel file. There is a commitment to fair working practices and elimination of unfair treatment at work as per the personnel policy. Staff meetings take place and at times discuss staff wellbeing and how this is managed and supported. Actions are taken to identify eliminate discriminatory barriers.
How do you practise impartial selection of suitably qualified persons for appointment?	Application advertisements are focussed on person specifications and skills, with supporting job descriptions. Employment and personnel practices are fair and free from bias.
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	There are goals relating to Māori education in our strategic and annual plan. Maori students achievement is disaggregated in data that is analysed and reported to the board. The school engages mana whenua accessing the hopes and aspirations for Maori students and plans to utilise outside expertise to raise the profile of Te Ao Maori in the school.
How have you enhanced the abilities of individual employees?	Management Units for responsibility are allocated in relation to acting leadership positions in 2025. Fixed term units are advertised each year. Areas of responsibility are related to the goals in the annual plan with supporting job descriptions. Mentoring, appraisal and feedback is given to teachers and leaders to help develop skills and teacher / leader expertise.

	Professional development is differentiated and is able to meet the needs of individual teachers.
How are you recognising the employment requirements of women?	Personnel practices are free from bias. Opportunities are offered to women and men on an equal basis. Facilities are provided as required in terms of family responsibilities.
How are you recognising the employment requirements of persons with disabilities?	Yes. The environment is adapted as required. Aids are provided as needed.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y	
Does your EEO programme/policy set priorities and objectives?	Y	