

FRASER HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	135
Principal:	Mrs Virginia Crawford
School Address:	72 Ellicott Road, Hamilton 3200
School Postal Address:	PO Box 15121, Hamilton 3243
School Phone:	64-7-847 9044
School Email:	Office@Fraser.School.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Carter, Tracy	Parent Rep / Deputy Chair	Elected	9-Jun-19
Christian, Heidi	Parent Rep	Elected	9-Jun-19
Crawford, Virginia	Principal	Principal	
Faletau, Luseane	Parent Rep	Co-opted	9-Jun-19
Green, Jeff	Parent Rep / Chair	Elected	9-Jun-19
Kara, Jackie	Staff Rep	Elected	9-Jun-19
Ngaruhe, Milton	Parent Rep	Elected	9-Jun-19
Smith, Nathaniel	Student Rep	Elected	9-Sep-19

Employee

Ngawati Smiler	Business Manager / Accountant
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FRASER HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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FRASER HIGH SCHOOL

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Tacy Lee Carter

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

30/5/19

Date:

Virginia Crawford

Full Name of Principal

[Signature]

Signature of Principal

30/05/2019

Date:

FRASER HIGH SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	14,255,691	13,831,893	14,085,653
Locally Raised Funds	3	843,806	774,443	941,101
Interest Earned		11,538	15,000	11,813
International Students		-	-	6,766
		<u>15,111,035</u>	<u>14,621,336</u>	<u>15,045,333</u>
Expenses				
Locally Raised Funds	3	547,937	512,000	675,240
International Students		-	-	6,820
Learning Resources	4	9,880,877	9,521,372	9,427,071
Administration	5	943,664	998,150	856,287
Property	6	3,194,305	3,083,426	3,478,523
Depreciation	7	432,862	295,841	395,184
Loss on Disposal of Property, Plant and Equipment		29,011	-	-
Amortisation of Intangible Assets	12	37,212	47,000	31,182
Transport		-	-	-
		<u>15,065,868</u>	<u>14,457,789</u>	<u>14,870,307</u>
Net Surplus for the year		45,167	163,547	175,026
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>45,167</u></u>	<u><u>163,547</u></u>	<u><u>175,026</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

FRASER HIGH SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,596,265	1,550,193	1,421,239
Total comprehensive revenue and expense for the year	45,167	163,547	175,026
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	34,029	-	-
Equity at 31 December	1,675,461	1,713,740	1,596,265
Retained Earnings	1,675,461	1,713,740	1,596,265
Reserves	-	-	-
Equity at 31 December	1,675,461	1,713,740	1,596,265

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

FRASER HIGH SCHOOL

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	646,253	710,612	444,884
Accounts Receivable	9	580,703	669,000	567,265
GST Receivable		-	-	27,269
Prepayments		413	12,000	12,362
Inventories	10	109,382	91,300	113,054
		<u>1,336,751</u>	<u>1,482,912</u>	<u>1,164,834</u>
Current Liabilities				
GST Payable		11,963	26,036	-
Accounts Payable	13	639,493	694,000	590,682
Borrowings - Due in one year	14	28,584	28,584	28,584
Revenue Received in Advance	15	27,438	10,000	37,703
Provision for Cyclical Maintenance	16	64,483	91,453	91,453
Painting Contract Liability - Current Portion	17	-	25,000	25,491
Finance Lease Liability - Current Portion	18	-	116,210	30,729
Funds held for Capital Works Projects	19	243,321	-	60,905
Funds held on behalf of Community of Learning Cluster	20	129,509	-	-
		<u>1,144,791</u>	<u>991,283</u>	<u>865,547</u>
Working Capital Surplus/(Deficit)		191,960	491,629	299,287
Non-current Assets				
Property, Plant and Equipment	11	1,660,454	1,858,276	1,720,483
Intangible Assets	12	-	(19,301)	-
		<u>1,660,454</u>	<u>1,838,975</u>	<u>1,720,483</u>
Non-current Liabilities				
Borrowings	14	28,722	28,276	57,260
Provision for Cyclical Maintenance	16	148,231	411,293	319,840
Painting Contract Liability	17	-	-	-
Finance Lease Liability	18	-	177,295	46,405
		<u>176,953</u>	<u>616,864</u>	<u>423,505</u>
Net Assets		<u><u>1,675,461</u></u>	<u><u>1,713,740</u></u>	<u><u>1,596,265</u></u>
Equity		<u><u>1,675,461</u></u>	<u><u>1,713,740</u></u>	<u><u>1,596,265</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

FRASER HIGH SCHOOL

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		3,618,526	3,890,220	3,787,737
Locally Raised Funds		841,053	773,443	919,925
International Students		-	-	6,766
Goods and Services Tax (net)		39,233	46,036	(11,391)
Payments to Employees		(2,400,923)	(2,432,500)	(2,446,805)
Payments to Suppliers		(1,683,794)	(1,685,722)	(1,689,275)
Cyclical Maintenance Payments in the year		-	-	-
Interest Received		11,538	15,000	11,813
Net cash from / (to) the Operating Activities		425,633	606,477	578,770
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(29,011)	-	
Purchase of PPE (and Intangibles)		(410,044)	(435,192)	(203,709)
Net cash from / (to) the Investing Activities		(439,055)	(435,192)	(203,709)
Cash flows from Financing Activities				
Furniture and Equipment Grant		34,029	-	
Finance Lease Payments		(77,134)	166,847	(152,335)
Painting contract payments		(25,491)	(5,000)	(25,490)
Loans Received/ Repayment of Loans		(28,539)	(28,938)	(28,538)
Funds Administered on Behalf of Third Parties		129,509	-	-
Funds Held for Capital Works Projects		182,417	-	96,618
Net cash from Financing Activities		214,791	132,909	(109,745)
Net increase/(decrease) in cash and cash equivalents		201,369	304,194	265,316
Cash and cash equivalents at the beginning of the year	8	444,884	406,418	179,568
Cash and cash equivalents at the end of the year	8	646,253	710,612	444,884

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

FRASER HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Fraser High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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 \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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 to Crown Owned Assets	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

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

q) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	3,062,910	3,319,720	3,245,934
Teachers' salaries grants	7,976,714	7,600,000	7,621,915
Use of Land and Buildings grants	2,660,451	2,341,673	2,676,002
Other MoE Grants	197,916	220,500	25,820
Other government grants	357,700	350,000	515,982
	<u>14,255,691</u>	<u>13,831,893</u>	<u>14,085,653</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	28,241	35,000	28,471
Bequests & Grants	-	75,443	-
Activities	562,282	470,000	564,724
Trading	150,787	185,000	217,478
Other Revenue	102,496	9,000	130,428
	<u>843,806</u>	<u>774,443</u>	<u>941,101</u>
Expenses			
Activities	474,114	413,000	578,886
Trading	64,582	94,000	96,354
Other Expenses	9,241	5,000	-
	<u>547,937</u>	<u>512,000</u>	<u>675,240</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>295,869</u>	<u>262,443</u>	<u>265,861</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	241,144	212,848	168,802
Information and communication technology	17,198	3,000	11,618
Extra-curricular activities	175,860	244,024	117,735
Library resources	3,986	5,500	7,080
Employee benefits - salaries	9,356,030	8,979,000	9,060,246
Staff development	86,659	77,000	61,589
	<u>9,880,877</u>	<u>9,521,372</u>	<u>9,427,071</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	\$
Audit Fee	10,594	9,500	9,732
Board of Trustees Fees	7,833	7,000	5,335
Board of Trustees Expenses	12,174	5,800	8,526
Communication	30,870	40,000	35,683
Consumables	17,795	71,500	-
Operating Lease	-	-	(26,029)
Legal Fees	17,637	10,000	-
Other	136,722	110,850	123,381
Employee Benefits - Salaries	702,464	733,500	692,751
Insurance	7,576	10,000	6,908
	<u>943,664</u>	<u>998,150</u>	<u>856,287</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	\$
Caretaking and Cleaning Consumables	35,376	25,000	31,067
Consultancy and Contract Services	10,391	4,500	9,057
Cyclical Maintenance Expense	(198,579)	91,453	91,453
Grounds	49,716	42,500	43,790
Heat, Light and Water	155,774	146,000	155,169
Rates	7,100	5,000	6,427
Repairs and Maintenance	154,933	107,300	149,835
Use of Land and Buildings	2,660,451	2,341,673	2,676,002
Employee Benefits - Salaries	319,143	320,000	315,723
	<u>3,194,305</u>	<u>3,083,426</u>	<u>3,478,523</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	\$
Buildings	22,553	22,500	22,553
Building Improvements	5,415	12,000	7,546
Furniture and Equipment	88,012	99,040	92,075
Information and Communication Technology	155,392	116,000	128,244
Motor Vehicles	16,772	17,000	20,507
Textbooks	12,836	17,300	17,148
Leased Assets	126,658	7,501	102,811
Library Resources	5,224	4,500	4,302
Land - Improvements			
	<u>432,862</u>	<u>295,841</u>	<u>395,184</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	700	800	700
Bank Current Account	642,387	172,812	441,029
Bank Call Account	3,166	50,000	3,155
Short-term Bank Deposits	-	487,000	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>646,253</u>	<u>710,612</u>	<u>444,884</u>

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

Of the \$646,253.04 Cash and Cash Equivalents, \$243,321.32 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$646,253.04 Cash and Cash Equivalents, \$129,508.83 is held by the School on behalf of the CoLs cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	26,506	9,000	34,019
Teacher Salaries Grant Receivable	554,197	660,000	533,246
	<u>580,703</u>	<u>669,000</u>	<u>567,265</u>
Receivables from Exchange Transactions	26,506	9,000	34,019
Receivables from Non-Exchange Transactions	554,197	660,000	533,246
	<u>580,703</u>	<u>669,000</u>	<u>567,265</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	12,586	11,900	15,106
School Uniforms	87,437	70,000	88,589
Canteen	9,359	9,400	9,359
	<u>109,382</u>	<u>91,300</u>	<u>113,054</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	70,865	-	-	-	-	70,865
Buildings	503,118	-	-	-	(22,553)	480,565
Building Improvements	24,041	69,892	-	-	(5,415)	88,518
Furniture and Equipment	549,545	102,268	-	-	(88,012)	563,801
Information and Communication	305,101	149,498	-	-	(155,392)	299,207
Motor Vehicles	103,163	43,691	-	-	(16,772)	130,081
Textbooks	14,874	3,809	-	-	(12,836)	5,847
Leased Assets	126,658	-	-	-	(126,658)	-
Library Resources	23,119	3,674	-	-	(5,224)	21,570
Balance at 31 December 2018	1,720,483	372,832	-	-	(432,862)	1,660,454

\$29,011 leased assets were written off in 2018 to reflect the asset value and the nil balance of the financial lease liability refer note 18

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	150,676	(87,345)	63,331
Buildings	750,953	(262,854)	488,099
Building Improvements	374,849	(286,331)	88,518
Furniture and Equipment	3,127,531	(2,563,730)	563,801
Information and Communication	1,073,257	(774,050)	299,207
Motor Vehicles	221,834	(91,753)	130,081
Textbooks	449,559	(443,712)	5,847
Leased Assets	332,280	(332,280)	-
Library Resources	238,598	(217,028)	21,570
Balance at 31 December 2018	6,719,537	(5,059,083)	1,660,454

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	78,399				-	78,399
Buildings	518,137				(22,553)	495,584
Building Improvements	25,135	6,452			(7,546)	24,041
Furniture and Equipment	584,902	56,718			(92,075)	549,545
Information and Communication Technology	318,700	114,644			(128,243)	305,101
Motor Vehicles	123,669				(20,507)	103,163
Textbooks	31,425	597			(17,148)	14,874
Leased Assets	229,469				(102,811)	126,658
Library Resources	23,607	3,814			(4,302)	23,119
Balance at 31 December 2017	1,933,443	182,224	-	-	(395,184)	1,720,483

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	150,676	(79,811)	70,865
Buildings	750,953	(247,835)	503,118
Building Improvements	304,957	(280,916)	24,041
Furniture and Equipment	3,025,262	(2,475,717)	549,545
Information and Communication Technology	923,759	(618,658)	305,101
Motor Vehicles	178,143	(74,981)	103,163
Textbooks	445,750	(430,876)	14,874
Leased Assets	332,280	(205,622)	126,658
Library Resources	234,924	(211,805)	23,119
Balance at 31 December 2017	6,346,704	(4,626,221)	1,720,483

12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	297,480	37,212	-	-	334,692
Balance at 31 December 2018	297,480	37,212	-	-	334,692
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	(297,480)	-	-	(37,212)	(334,692)
Balance at 31 December 2018	(297,480)	-	-	(37,212)	(334,692)
Net Book Value at 31 December 2018					(0)

2017	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets	275,997	21,483	-	-	297,480
Balance at 31 December 2017	275,997	21,483	-	-	297,480
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	(266,298)	-	-	(31,182)	(297,480)
Balance at 31 December 2017	266,298	-	-	(31,182)	297,480
Net Book Value at 31 December 2017					(0)

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	75,486	23,000	47,497
Accruals	9,809	11,000	9,938
Employee Entitlements - salaries	554,197	660,000	533,246
	639,493	694,000	590,682
Payables for Exchange Transactions	639,493	694,000	590,682
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	639,493	694,000	590,682

The carrying value of payables approximates their fair value.

14. Borrowings

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Due in One Year	28,584	28,584	28,584
Due Beyond One Year	28,722	28,276	57,260
	<u>57,306</u>	<u>56,860</u>	<u>85,844</u>

The school has borrowings at 31 December 2018 of \$57,306 (31 December 2017 \$85,844). This loan is from the Little Feet / Campus Creche. The loan is unsecured, interest is 0.0% per annum and the loan is payable with interest in equal instalments of \$28,584

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other - students	27,438	10,000	37,703
	<u>27,438</u>	<u>10,000</u>	<u>37,703</u>

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	411,293	411,293	319,840
Increase/ (decrease) to the Provision During the Year	(198,579)	91,453	91,453
Use of the Provision During the Year		2,231	-
Provision at the End of the Year	<u>212,714</u>	<u>504,977</u>	<u>411,293</u>
Cyclical Maintenance - Current	64,483	91,453	91,453
Cyclical Maintenance - Term	148,231	411,293	319,840
	<u>212,714</u>	<u>502,746</u>	<u>411,293</u>

17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	-	25,000	25,491
	<u>-</u>	<u>25,000</u>	<u>25,491</u>

18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	-	-	30,729
Later than One Year and no Later than Five Years	-	-	46,405
Later than Five Years	-	-	-
	<u>-</u>	<u>-</u>	<u>77,134</u>

19. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Special Needs Project	<i>completed</i>	-	118,974	(118,974)	-	-
Weather tight / Roof / Gutters	<i>completed</i>	12,789	102	(12,891)	-	-
B & H Block Project	<i>in progress</i>	48,116	205,784	(10,579)	-	243,321
Totals		<u>60,905</u>	<u>324,860</u>	<u>(142,443)</u>	<u>-</u>	<u>243,321</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	243,321
Funds Due from the Ministry of Education	-
	<u>243,321</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
B & H Block Project	<i>in progress</i>	(35,713)	145,324	(61,495)	-	48,116
Weather tightness / Roof / Gutters	<i>in progress</i>	-	152,010	(139,221)	-	12,789
Special Needs	<i>completed</i>	-	11,612	(11,612)	-	-
Fire - Toilet	<i>completed</i>	-	28,615	(28,615)	-	-
10YPP	<i>completed</i>	-	15,450	(15,450)	-	-
Totals		<u>(35,713)</u>	<u>353,011</u>	<u>(256,393)</u>	<u>-</u>	<u>60,905</u>

20. Funds Held on Behalf of Community of Learning Cluster

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	155,360	-	-
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	(25,851)	-	-
Funds Held at Year End	129,509	-	-

21. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on curriculum, employee benefit expenses, administration and property management expenses.

22. 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.

Key Personnel

One of the teachers at Fraser High School is related to the Principal

The total wages paid to that teacher during the year was in the range \$95,000 - \$99,000 (2017 \$90,000 - \$95,000)

23. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	7,832	5,335
Full-time equivalent members	0.58	0.51
<i>Leadership Team</i>		
Remuneration	737,248	643,026
Full-time equivalent members	6	5.5
Total key management personnel remuneration	745,080	648,361
Total full-time equivalent personnel	6.58	6.01

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 220	170 - 180
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	4.00	3.00
	4.00	3.00

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

24. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	\$13,500	\$29,250
Number of People	1	1

25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

26. Commitments

(a) Capital Commitments

As at 31 December the Board had no capital commitments

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) painting contract

	2018 Actual \$	2017 Actual \$
No later than One Year	-	25,491
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>25,491</u>

27. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

28. Financial Instruments

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

Loans and receivables

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	646,253	710,612	444,884
Receivables	580,703	669,000	567,265
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>1,226,956</u>	<u>1,379,612</u>	<u>1,012,149</u>

Financial liabilities measured at amortised cost

Payables	639,493	694,000	590,682
Borrowings - Loans	57,306	56,860	85,844
Finance Leases	-	293,505	77,134
Painting Contract Liability	-	25,000	25,491
Total Financial Liabilities Measured at Amortised Cost	<u>696,799</u>	<u>1,069,365</u>	<u>779,151</u>

29. Events After Balance Date

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

30. Comparatives

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

2018 Variance Annual School Learning Plan

Reference Documents: MCP: Hei Taniwha Plan - SIJ: Pasifika Plan - CRV: Professional Learning Plan HWEN - TUA: Tama Tu Plan - ROP: IT Plan - CRV: ERO 2017 Review - CAM: Performance Management - STL,TAS: Junior School Review

Core Strategic Area: Community

Strategic Intent: Powerful Partnerships

To recognise and strengthen powerful connections and transitions with parents, whaanau, community and other organisations, because learning is reciprocal.

- Develop community confidence and trust in Fraser personnel to
- Work together to support student learning and achievement and
- To share resources

For 2018 this goal has four components:

- Engage with the Kaahui Ako He Waka Eke Noa (HWEN)
- In consultation with Fraser's communities improve and design school curriculums and structures that support all learners – timetable, learning programmes, Senior and Junior Schools
- Sustain a rich working relationship with Waikato Tainui, engaging in their educational strategy Whakatupuranga 2050 as a Kawenata school; and Ngaati Maahanga, engaging and supporting iwi hui
- Foster reciprocal learner-centred relationships with students and whaanau.

Target Actions and Who	Indicators of Success/ Variance
<p>Engage with the Kaahui Ako He Waka Eke Noa</p> <p>Connect and utilise support from a range of agencies in response to student needs, by developing powerful partnerships that extend and enrich learning.</p> <p>MOE – RUN, TEJ HWEN – CRV WHEN: calendared</p>	<p>Receive positive feedback from the community:</p> <p>During the time when the principal's assembly speech went viral and attracted social media and mainstream media attention – the School received a phenomenal amount of feedback. The principal's email inbox contains evidence of positive feedback.</p> <p>Fraser school community view Fraser as the community's school of choice. Fraser's School roll is relatively stable. A common statement from prospective parents and families is that they found</p>

	<p>Fraser to be better than what they expected and felt comfortable sending their student to Fraser.</p> <p>Fraser learners engage to contribute to community spirit and well being. Seniors must engage in community service as part of the criteria for Graduation. Our students are involved in Rotary and Lions activities; the student councils organise fundraisers for specific events e.g. teen cancer, Blood Drives, victims of natural disasters etc. The School organises community events to showcase students talents and skills, and information evenings (e.g. careers, well-being) – all of which receive positive feedback from the community.</p> <p>Fraser learners acknowledge and fulfil community, cultural, and national duties and acknowledgements. Our students engage in significant civic events, e.g. ANZAC, Mayor’s luncheons, poukai, Koroneihana</p> <p>Meet HWEN and Charter Achievement Targets. These are incorporated into Fraser’s achievement targets.</p> <p>The COL framework allows no flexibility for COL to respond to the idiosyncracies of our community. We must use the resourcing for MOE specific purposes even though we see a more efficient use of personnel and resourcing to meet the needs of our COL.</p> <p>HWEN schools work together but retain each school’s independency and unique character – this is protected fiercely in light of many COL forcing all their schools to be the same, because it makes it easier for reporting purposes.</p>
<p><i>In consultation with Fraser’s communities improve and design school curriculums and structures that support all learners – timetable, learning programmes, Senior and Junior Schools</i></p> <p>Community Consultation: Term 2</p> <p>Using 2017 Stakeholders Survey (BOT) to inform the future planning of the strategic direction of the school – BOT</p>	<p>School wide curriculum review and internal evaluation completed and informs strategic planning, curriculum design and Charter</p> <p>One of the main concerns is implementing and understanding a rigorous evaluation of the effectiveness of programmes using data and evidence created by the faculty or department – especially data and evidence that indicates that over a period of time, students have not achieved in that programme, and there has been little change to the programme to address students’ poor achievement in that subject. Often the faculty or department response has been to stream the</p>

	<p>students not to change the programme to address learners' needs.</p> <p>Nancy and Jesse (Deputy Principals) interviewed each LOC and when needed LOLs, to inquire deeper into the issue of our students not achieving in their subject area. It has been a confronting experience for everyone and in a few instances very unpleasant, as some teachers choose to disregard the data and evidence, and use their lens to, what appears, 'protect their patch'. The improvement and change that is required from teachers has had to be scaffolded. Their level of readiness (on many levels e.g. professional knowledge), time available and need for professional learning – determines how quickly the change is implemented.</p> <p>The professional learning for Spirals of Inquiry will go a long way to addressing the readiness of teachers.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Spirals of Inquiry Professional Learning • Curriculum Review conversations with LOCs and LOLs, and the Executive team • Lyn Jones to provide professional learning about internal evaluation and curriculum review, and conduct a pre-ERO interview with each LOC • Professional learning: Change Management and Leadership – CORE Mark Osbourne
<p><i>Sustain a rich working relationship with Waikato Tainui, engaging in their educational strategy Whakatipuranga 2050 as a Kawenata school; and Ngaati Maahanga, engaging and supporting iwi hui GRL, MCP</i></p> <p>WHEN: align with Waikato Tainui calendar hui</p>	<p>Engage in hui, and learning opportunities facilitated with Waikato Tainui. Affiliated Waikato Tainui students' achievement results improve, and determine vocational pathways.</p> <p>The principal has met with the Waikato Tainui Education team and representatives from Ngaati Maahanga, several times, to build trust and to negotiate a way to work together.</p> <p>The School continues to be an active Kawenata School.</p> <p>The principal leads the CNISPA group for: improving the delivery and quality of Te Reo Maaori in English medium secondary schools.</p> <p>The School implements a TLIF project called Te Kaapuia – which addresses one of the recommendations from ERO – to identify what works in the Hei Taniwha and Aiga Tasi programmes, and to spread those aspects throughout the School.</p> <p>The School is working with Waikato Tainui on a MOE project for COL Schools – an initiative of</p>

	<p>Waikato Tainui.</p> <p>The School attends and contributes to poukai, Koroneihana and hui.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Continue to develop relationship with Ngaati Maahanga and Waikato Tainui • Improve the understanding of staff of te Tiriti o Waitangi
<p><i>Foster reciprocal learner-centred relationships with students and whaanau</i></p> <p>Learner Conferences: RUN,ROP</p> <p>Year 8 Interviews: SUS/TAG</p> <p>Information evenings:</p> <p>NZQA – RUN</p> <p>Pasifika – SIJ</p> <p>Hei Taniwha – MCP</p> <p>Tama Tu – TUA</p> <p>Junior School – TAS,STL</p> <p>Vocational Pathways – WHA</p> <p>LEAD – HOG</p> <p>PB4L – HOG</p> <p>HWEN – CRV and Across School Leaders</p> <p>WHEN: calendared</p> <p>Community Events: calendared</p> <p>Career Expo – WHA</p> <p>Enterprise Day – ATM</p>	<p>Strengthen and build upon LEAD using Student Led Groups</p> <p>Showcase and celebrate Fraser learners achievements and talents – assemblies, media, prize givings</p> <p>This is always a highlight for our communities and especially our students</p> <p>Community is informed about learning and achievement:</p> <p>NZQA Information Hui</p> <p>Whaanau Hui</p> <p>Charter Hui</p> <p>Pasifika Hui</p> <p>Tama Tu Hui</p> <p>Welcome Year 9 Evening</p> <p>Careers Expo</p> <p>Through School communications, community newspapers, School Facebook, and School website.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Implement the Advisory programme • Put all learning programmes online

Core Strategic Area: Resourcing

Strategic Intent: Teacher and Learner Efficacy

To build teacher/leader capabilities through collaboration, Teaching as Inquiry, and effective teaching and learning.

To access, share and use resources efficiently and effectively, to realise the school's strategic goals, to improve learning and achievement.

This includes targeting:

- Capital resources
- Operational budget
- Personnel resources
- Time

For 2018 this goal has three components, to allocate targeted financial resources:

- Support the design and development of a responsive school curriculum, responsive to learners and innovative learning programmes: such as, Junior School, Tama Tu, Hei Taniwha, Pasifika, Student Led Groups
- Enable access to professional learning that supports the Charter's Strategic Plan and performance management, with a specific focus on: He Waka Eke Noa Strategic Goals, Teaching as Inquiry, Maaori Education, Pasifika Education, Boys' Education, and Vocational Pathways
- Strengthen Teaching as Inquiry.

Target Actions and Who	Indicators of Success/Variance
<p><i>Support the design and development of a responsive school curriculum, responsive to learners and innovative learning programmes: such as, Junior School, Tama Tu, Hei Taniwha, Pasifika, Student Led Groups</i></p> <p>Curriculum Development: Design a Senior School Curriculum – TEJ,RUN,CRV</p>	<p>Internal Evaluation and Review - implemented to inform and improve the school curriculum to enable improvements in students' learning and achievement.</p> <ul style="list-style-type: none"> • School-wide Internal Evaluation completed and informs 2019 Charter <p>Learning programmes were changed for 2019 based on the evidence and data produced by faculties, and in consultation with LOCs and LOLs (and faculties when requested). This will continue to influence the reviews during 2019. The</p>

<p>Inquire into how we may design school structures based on effective pedagogy and the Learning Principles, to deliver flexible and responsive learning programmes for all learners – ROP, TEJ</p> <p>Review and re-design the Timetable – ROP, TEJ</p> <p>WHEN: Calendared</p> <p>Implement School-wide Internal Evaluation: LoCs, RUN, TEJ</p> <p>The LoCs to conduct a school-wide review of teaching and learning at Fraser.</p> <p>Include a review of the Learning Hub to innovate supporting students' learning and achievement.</p> <p>WHEN: Calendared</p>	<p>main foci were:</p> <ul style="list-style-type: none"> • Learning pathways through all year levels • Students' access to literacy and numeracy credits • Achievement of credits on average for each subject area • Student numbers in each programme <p>School timetable is flexible and responsive to learning needs and specific learning programmes.</p> <p>The School timetable dictates student choice and is very inflexible to creating programmes that require more learning time and the amount of subjects a student needs to take, as opposed to what a student takes to 'fit' the timetable.</p> <p>Two Deputy Principals are working on this with the Systems Manager.</p> <p>Once the research and consultation is done for what we need, to construct a timetable that is flexible and responsive, and supports the 7 Learning Principles, the School will need to be courageous and implement it.</p> <p>Resourced, met targets and outcomes from:</p> <p>Reference Documents:</p> <ul style="list-style-type: none"> • MCP: Hei Taniwha Plan Met • SIJ: Pasifika Plan - Met • CRV: Professional Learning Plan HWEN Met • TUA: Tama Tu Plan Yet to be Met – This has been revised and the programme changed. Another review will take place at the end of term 1 • ROP: IT Plan Not Met • CRV: ERO 2017 Review Yet to be Met – This is ongoing • CAM: Performance Management Yet to be Met – A team is now in place • STL, TAS: Junior School Review Yet to be Met – A review will take
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	place at the end of term 1
<p><i>Enable access to professional learning that supports the Charter's Strategic Plan and performance management, with a specific focus on: He Waka Eke Noa Strategic Goals, Teaching as Inquiry, Maaori Education, Pasifika Education, Boys' Education, and Vocational Pathways</i></p> <p>PL Foci for 2018: SUS,PL Team,ACT,WIT</p> <p>Whaanau Engagement Teacher Efficacy Learner Agency</p> <p>Learners: Maaori, Pasifika, ESOL, GATE, Culturally Responsive Inquiry</p> <p>Internal Evaluation and Review Data Informed Decision Making WHEN: Calendared</p> <p>Identify and utilise the strengths across He Waka Eke Noa and use these to foster teacher / leader efficacy within our own school – CRV WHEN: calendared</p> <p>Implement effective Professional Learning to meet individual and / or school-based needs – SUS, PL Team WHEN: calendared</p>	<p>Increase in teacher engagement in PL specific to Charter goals; effectiveness evident through improvement in students' achievement - Met</p> <p>Refer to HWEN Annual Plan - Met</p> <p>Address appraisal professional learning needs of staff to support performance management – Met</p>

<p>Community of Learning: Providing professional learning opportunities for: improving whaanau engagement, improving teacher efficacy, developing and accessing student voice – CRV/ACT WHEN: Calendared</p> <p>Professional Learning Teams: facilitate PL Inquiry</p> <p>Specialist Classroom Teacher</p> <p>Google, Moodle</p> <p>Community of Learning Within and Across School Leaders</p> <p>Provisional Certificated Teachers</p> <p>Tikanga Maaori</p> <p>WHEN: Monday afternoon, Thursday mornings, Faculty meetings, designated retreats</p> <p>Designated PL Conferences: CRV</p> <p>ULearn</p> <p>Emerging Leaders Summit</p> <p>KAMAR</p> <p>WHEN: Calendared</p>	
<p>Strengthen Teaching as Inquiry</p> <p>Strengthen Teaching as Inquiry within the School and across He Waka Eke Noa – PL Team, ACT WHEN: calendared</p>	<p>Teaching as Inquiry is embedded as best practice by staff, to improve learning and teaching, and students' achievement – Met</p> <p>Implement the Digital Strategic Plan – Not Met</p>

Implement the Digital Strategic Plan: ROP WHEN: Term 1	
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Core Strategic Area: Learning

Strategic Intent: Culturally Responsive Practice and Learner Agency

To design a flexible and responsive curriculum for all learners; their learning and to enable their achievement, by growing learner agency through identity, partnership, voice and ownership.

To value diversity; and validate culture, language and identity.

Focus on:

- Achieving improved outcomes for all learners
- Developing culturally responsive practice
- Implementing Learning and Teaching as Inquiry at all levels of the school

For 2018 this goal has four components:

- Build and implement effective pedagogy using an Inquiry model: learning as inquiry and teaching as inquiry.
- School-wide Internal Evaluation and Review for learning, assessment and use of data; in supporting and strengthening pedagogy – systems have a sound pedagogical foundation, and a specific strengthening of the rigour of performance management.

Refer to New Zealand Curriculum p. 35 'Teaching as Inquiry'

- Use teacher and student voice (and other evidence and data) to inform planning, teaching, learning and curriculum design
- To explore, implement and refine deep, meaningful opportunities for students. E.g. student directed/initiated, project based learning, inquiry learning, authentic learning, conceptual curriculum design, key competencies.

Target Actions and Who	Indicators of Success
<p><i>Build and implement effective pedagogy using an Inquiry model: learning as inquiry and teaching as inquiry</i></p> <p>The Inquiry model is used to improve effective practise when all learners:</p>	<p>Selected staff complete a mini sabbatical to improve teaching and learning of teachers and students. Present to the BOT, and either the faculty or staff.</p> <p>Time deficit to implement but it is still an idea that needs to be followed up for 2020.</p> <p>Teaching and learning as Inquiry is embedded as best practice by staff, to</p>

<p>Engage in PL workshops and CoL – CRV,ACT,WST All Achievement plans are explicitly based on the inquiry model and all learners engage in inquiry as evident in their learning, planning and teaching – LoCs and LoLs Use an inquiry model to review and redesign the school's timetable – ROP,TEJ WHEN: Calendared Mini Sabbaticals proposal</p>	<p>improve learning and teaching, and students' achievement. Met</p>
<p><i>School-wide Internal Evaluation and Review for learning, assessment and use of data; in supporting and strengthening pedagogy – systems have a sound pedagogical foundation, and a specific strengthening of the rigour of performance management</i></p> <p>Construct a Targeted Action Plan to address the achievement of the following learners: CRV,RUN,TEJ Maaori MCP,GRL Pasifika SIJ Juniors TAS,STL</p> <p>Develop and implement a common assessment framework in the Junior School: TAS,STL,TEJ,HAS,SUS</p>	<p>ERO and Junior School Review Recommendations implemented Ongoing Charter Achievement Targets met Not Met but improved in some areas.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Executive representative attend all Junior School Leadership meetings, to refocus on ERO recommendations • Performance Management TIC has a team, due to the constant updates from the Education Council, and the complexity this creates. • NZQA has a new way of reported results, the Executive team and LOCs to inquire into whether or not this will influence our reporting of achievement.
<p><i>To explore, implement and refine deep, meaningful opportunities for students. E.g. student directed/initiated, project based learning, inquiry learning, authentic learning, conceptual curriculum design, key competencies</i></p> <p>Strengthen our relationship with Waikato Tainui to enhance and support our teaching and learning programmes, school practices – GRL,MCP</p>	<p>Implemented plans: Hei Taniwha Met Pasifika Met He Puaawai Met Faculties Met</p>

<p>WHEN: Calendared</p> <p>Actively acknowledge and act upon the implications of the Treaty of Waitangi, e.g. foster Tikanga, Te Reo Maori, Mana Whenua, Tainuitanga – GRL,MCP</p> <p>WHEN: Calendared</p> <p>Implement the plans: Pasifika plan He Puāwai plan Hei Taniwha plan Faculties plans WHEN: Calendared</p>	<p>Students' Councils Met</p> <p>Junior School Review Met</p> <p>Charter and Faculty Achievement Targets met Not Met</p> <p>Implement and engage in Waikato Tainui Education Strategy Met</p>
<p>Use teacher and student voice (and other evidence and data) to inform planning, teaching, learning and curriculum design</p> <p>Actively acknowledge and act upon the implications of the Treaty of Waitangi, e.g. foster Tikanga, Te Reo Maori, Mana Whenua, Tainuitanga – GRL,MCP</p> <p>WHEN: Calendared</p> <p>Acknowledge and celebrate the different cultures within and across our schools, using the planned activities of: Senior Student Council – THB,FAD,MCS,WAS Junior Student Council – COM,MAA Pasifika Council - SIJ Hei Taniwha Council – MCP,GRL Sport Council - TeWhareJ Principal's Advisory Forum - CRV WHEN: Calendared</p>	<p>The understanding and implementation of culturally responsive practice is embedded and improves students' learning and achievement</p> <p>This is one of the most difficult aspects of best practise for some staff to engage in or understand, along with participating in regular professional learning to improve practise.</p> <p>Staff who have difficulty understanding what these concepts mean, describe reverse racism and egalitarian thought.</p> <p>The School will continue to provide opportunities for staff to learn about cultural responsiveness and sustainability.</p> <p>Student led groups positively affect school culture for students - learning and corporate. Their leadership is strengthened and articulated in LEAD activities school wide - achieve the outcomes from the councils' plans Met</p> <p>Recommendations: Provide opportunities for staff to learn about cultural responsiveness and sustainability.</p>

Core Strategic Area: Learning Pathways
Strategic Intent: Powerful Partnerships, Learner Agency, Culturally Responsive Practice

To value diversity; and validate culture, language and identity.

Fraser 'recognises and provides for the diverse abilities and aspirations of (our students) in ways that enable them' to be effective learners and contributors to their communities.

Refer to New Zealand Curriculum p.41 'Learning Pathways'

Focus on:

- Achieving improved outcomes for all learners
- Developing culturally responsive practice
- Curriculum and Assessment Evaluation and Review

For 2018 this goal has three components:

- Evaluate curriculum effectiveness in accelerating progress for learners at risk.
- Actively acknowledge and act upon the implications of the Tiriti o Waitangi, e.g. foster tikanga, te reo Maaori, mana whenua, Taimuitanga
- Identify strengths across He Waka Eke Noa and use these to foster culturally responsive practices and pedagogies for all learners.

Target Actions and Who	Indicators of Success
<p><i>Evaluate curriculum effectiveness in accelerating progress for learners at risk</i></p> <p>Attendance: The LEAD and PB4L teams will track trends in attendance and discipline using KAMAR data, for the purpose of determining the effectiveness of the School's Learning and Behaviour Plan and procedures, to support learning and achievement – HOG</p> <p>The Deans will focus on Tier 2 of PB4L – HOG</p> <p>Student Led Groups will focus on strengthening school culture through LEAD –</p>	<p>Achievement and learning of all students may be accessed when required by the learner, parent/caregiver, and relevant staff – tracking is timely – School Portal</p> <p>HMC consultants is helping the School to continuously improve access for parents and caregivers</p> <p>Deans, SLT and the BOT to use the PB4L data to inform decisions to improve attendance, engagement and reduce truancy and discipline events Met</p> <p>The LEAD programme is invigorated and developed further by Student Led groups Met</p>

<p>using the Virtues Programme.</p> <p>WHEN: once a month to report to the BOT</p> <p>Vocational Pathways – Students’ KAMAR data used to inform the mentoring process of students, about their learning and vocational pathways</p> <p>What are students’ next steps: what is their next pathway, evaluate their learning experience at Fraser – WHA,RUN</p> <p>Support staff contact every school leaver and inquire into their next steps – use that data to inform decisions about new programmes and learning – RUN,ROP</p> <p>WHEN: Calendared</p>	<p>School wide Internal Evaluation completed Ongoing</p> <p>Deans are able to be knowledgeablely conversant about vocational pathways and use that knowledge to counsel students and parents/caregivers as to the most appropriate learning pathway for each student; and record on KAMAR. Deans will make the most appropriate decisions regarding the use of services required to support a student’s re-engagement in learning. Ongoing</p> <p>Every student’s learning pathway leads to a vocational pathway and this is recorded on KAMAR by either the DP, Dean and Group Teacher. Met</p> <p>Use school leavers’ data to inform curriculum design Yet to be Met</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Improve parents/caregivers and students access to learning programmes and achievement information online. • Continue to embed school wide internal evaluation at all levels: Executive, LOC, LOL, teacher • A Support Staff member to contact leavers, to determine what their path is.
<p><i>Actively acknowledge and act upon the implications of the Tiriti o Waitangi, e.g. foster tikanga, te reo Maaori, mana whenua, Tainuitanga</i></p> <p>Implement Hei Taniwha plan - GRL,MCP</p> <p>Engage with Waikato Tainui as a Kawenata school - GRL,MCP,CRV</p> <p>Strengthen partnership with the Ministry of Education SAF initiative to target Maaori students’ learning and achievement - GRL, MCP, RUN, TEJ</p>	<p>Hei Taniwha plan implemented to improve students’ learning and achievement - outcomes met Met</p> <p>Kawenata outcomes met Met</p> <p>MOE Initiative outcomes met Met</p>

<p><i>Identify strengths across He Waka Eke Noa and use these to foster culturally responsive practices and pedagogies for all learners</i></p> <p>Access HWEN professional learning opportunities focussed on cultural responsiveness – PL Team, CRV, ASL</p>	<p>Engagement in HWEN PL opportunities improve students' learning and achievement outcomes and targets Ongoing</p>
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72 Ellicott Road, Nawton, Hamilton, 3200
PO Box 15 121, Dinsdale, Hamilton, 3243

Phone. +64-7-847 9044

Fax. +64-7-847 9054

Email. office@fraser.school.nz

www.fraser.school.nz

30 May 2019

Kiwi sport

In 2018 Fraser High School had a very successful year in terms of sport. Although our Participation Rate has not increased, our performance and overall involvement in sport has increased.

We won 2 Medals at the Waka Ama Nationals in March. Our Junior Girls Volleyball, 1st XI Boys Hockey and Premier Touch teams won the Regional Competitions for their grades.

We have had several students attend individual sports events like Central North Island Inter-School Cross Country, Nationals Swimming and Mountain Biking Events, with students placing Top 10 for their Age Groups.

We have had an increase in Teacher Involvement in Sport and an increase in students wanting to play sport for fun, and/or socially. Sports Include Volleyball, Basketball, Netball, Badminton and Football. We have also noticed an increase in qualified and experienced coaches wanting to coach our sports teams.

A handwritten signature in black ink, appearing to read 'Jenn Te Whare'.

Jenn Te Whare
Sport Manager
Fraser High School