

FRASER HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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
Bonner, Tracy	Parent Rep / Chair	Elected	9-Jun-22
Faletau, Luseane	Parent Rep / Deputy Chair	Elected	9-Jun-22
Ngaruhe, Milton	Parent Rep	Elected	9-Jun-22
Jamieson, Katrina	Parent Rep	Elected	9-Jun-22
Perkinson, Glen	Parent Rep	Elected	9-Jun-22
Kahuroa, Renata	Parent Rep	Co-opted	9-Jun-22
Kara, Jackie	Staff Rep	Elected	9-Jun-22
Crawford, Virginia	Principal	Principal	Permanent
Cummins, Oisin	Student Rep	Elected	9-Sep-20

Employee

Ngawati Smiler	Business Manager / Accountant	Permanent
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FRASER HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12 - 23</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

FRASER HIGH SCHOOL

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Tracy Lee Bonner
Full Name of Board Chairperson

Virginia Crawford
Full Name of Principal

JL Bonner
Signature of Board Chairperson

Virginia Crawford
Signature of Principal

5/9/20
Date:

5/8/20
Date:

FRASER HIGH SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	14,697,495	14,459,997	14,255,691
Locally Raised Funds	3	859,319	675,000	843,806
Interest Earned		913	15,000	11,538
		<u>15,557,727</u>	<u>15,149,997</u>	<u>15,111,035</u>
Expenses				
Locally Raised Funds	3	677,660	525,000	547,937
Learning Resources	4	10,394,381	9,851,238	9,880,877
Administration	5	1,000,491	971,156	901,522
Property	6	3,542,180	3,393,963	3,236,448
Depreciation	7	323,544	288,000	432,862
Loss on Disposal of Property, Plant and Equipment				29,011
Amortisation of Intangible Assets		7,196	47,000	37,212
Finance Cost		3,839	-	-
		<u>15,949,291</u>	<u>15,076,357</u>	<u>15,065,868</u>
Deficit for the year		(391,564)	73,640	45,167
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(391,564)</u>	<u>73,640</u>	<u>45,167</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 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>1,675,461</u>	<u>1,675,460</u>	<u>1,596,265</u>
Total comprehensive revenue and expense for the year	(391,564)	73,640	45,167
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	34,029
Equity at 31 December	<u>1,283,897</u>	<u>1,749,100</u>	<u>1,675,461</u>
Retained Earnings	1,283,897	1,749,100	1,675,461
Reserves	-	-	-
Equity at 31 December	<u>1,283,897</u>	<u>1,749,100</u>	<u>1,675,461</u>

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	205,816	265,837	646,253
Accounts Receivable	9	638,818	669,000	580,703
Prepayments		16,072	12,000	413
Inventories	10	93,071	114,500	109,382
		<u>953,777</u>	<u>1,061,337</u>	<u>1,336,751</u>
Current Liabilities				
GST Payable		35,147	26,000	11,963
Accounts Payable	12	785,446	694,000	639,493
Borrowings - Due in one year	13	28,768	28,770	28,584
Revenue Received in Advance	14	67,879	10,000	27,438
Provision for Cyclical Maintenance	15	65,718	65,718	64,483
Finance Lease Liability - Current Portion	16	20,791	-	-
Funds held for Capital Works Projects	17	75,486	-	243,321
Funds held on behalf of Community of Learning Cluster	18	141,758	-	129,509
		<u>1,220,994</u>	<u>824,488</u>	<u>1,144,791</u>
Working Capital Surplus/(Deficit)		(267,217)	236,849	191,960
Non-current Assets				
Property, Plant and Equipment	11	1,722,340	1,712,399	1,660,454
Intangible Assets		-	(47,000)	-
		<u>1,722,340</u>	<u>1,665,399</u>	<u>1,660,454</u>
Non-current Liabilities				
Borrowings	13	-	-	28,722
Provision for Cyclical Maintenance	15	153,148	153,148	148,231
Finance Lease Liability	16	18,078	-	-
		<u>171,226</u>	<u>153,148</u>	<u>176,953</u>
Net Assets		<u>1,283,897</u>	<u>1,749,100</u>	<u>1,675,461</u>
Equity		<u>1,283,897</u>	<u>1,749,100</u>	<u>1,675,461</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 2019

	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash flows from Operating Activities			
Government Grants	3,854,401	3,835,640	3,618,526
Locally Raised Funds	900,567	675,000	841,053
International Students	-	-	-
Goods and Services Tax (net)	23,184	(36)	39,233
Payments to Employees	(2,730,100)	(2,331,396)	(2,400,923)
Payments to Suppliers	(1,947,680)	(1,754,494)	(1,683,794)
Cyclical Maintenance Payments in the year	-	(338,190)	-
Interest Paid	(3,839)	-	-
Interest Received	913	15,000	11,538
Net cash from / (to) the Operating Activities	97,445	101,524	425,633
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	3,526	(29,011)
Purchase of PPE (and Intangibles)	(355,401)	(165,230)	(410,044)
Net cash from / (to) the Investing Activities	(355,400)	(161,704)	(439,055)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	34,029
Finance Lease Payments	1,643	(293,225)	(77,134)
Painting contract payments	-	(25,000)	(25,491)
Loans Received/ Repayment of Loans	(28,539)	(28,090)	(28,539)
Funds Administered on Behalf of Third Parties	12,249	-	129,509
Funds Held for Capital Works Projects	(167,836)	-	182,417
Net cash from Financing Activities	(182,482)	(346,315)	214,791
Net increase/(decrease) in cash and cash equivalents	(440,437)	(406,495)	201,369
Cash and cash equivalents at the beginning of the year	8 646,253	672,332	444,884
Cash and cash equivalents at the end of the year	8 205,816	265,837	646,253

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 2019

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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

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

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. 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.

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

Prior Year Policy

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.



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.

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	3,037,704	3,270,140	3,062,910
Teachers' salaries grants	8,118,737	7,900,000	7,976,714
Use of Land and Buildings grants	2,724,357	2,724,357	2,660,451
Other MoE Grants	344,146	215,500	197,916
Other government grants	472,551	350,000	357,700
	<u>14,697,495</u>	<u>14,459,997</u>	<u>14,255,691</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	26,085	30,000	28,241
Activities	560,583	506,500	562,282
Trading	122,633	140,000	150,787
Overseas Travel	60,220	-	-
Other Revenue	89,798	(1,500)	102,496
	<u>859,319</u>	<u>675,000</u>	<u>843,806</u>
Expenses			
Activities	529,780	456,000	474,114
Trading	81,794	64,000	64,582
Overseas Travel	66,561	-	-
Other Expenses	(475)	5,000	9,241
	<u>677,660</u>	<u>525,000</u>	<u>547,937</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>181,660</u>	<u>150,000</u>	<u>295,869</u>

During the year ended 31 December 2019 the school undertook one overseas trip to South America. Three members of the teaching staff, one parent and ten students went on a trip to Peru. The purpose of the trip was:

To provide Senior Spanish students with the opportunity of practising Spanish language skills in an appropriate cultural context

To reinforce students' own identities and appreciate who they are.

To provide Senior Spanish students to learn first-hand about the history of Peru, including the Inca civilisation and the Spanish colonisation of Peru.

Provide an opportunity for students to have cultural encounters that will extend their view of how people function in their societies, and to promote cultural awareness and tolerance.

To provide students with language and cultural immersion in Peru, to share their own culture with the Peruvian indigenous people and compare with the NZ indigenous way of life.

To practice their Spanish and learn appropriate behaviours in different environments.

The trip was approved by the board. The trip was mostly funded by the parents and fundraising. The school made one financial contribution by paying for the teacher to attend the trip. The overall income from the trip was \$60,219.83 and the overall expenditure was \$66,561.22.



4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	206,956	226,946	241,144
Information and communication technology	10,487	23,000	17,198
Extra-curricular activities	175,335	305,396	175,860
Library resources	4,943	6,000	3,986
Employee benefits - salaries	9,953,602	9,212,896	9,356,030
Staff development	43,058	77,000	86,659
	<u>10,394,381</u>	<u>9,851,238</u>	<u>9,880,877</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,059	10,000	10,594
Board of Trustees Fees	7,145	7,000	7,833
Board of Trustees Expenses	30,139	5,800	12,174
Communication	41,634	35,000	30,870
Consumables	103,784	36,500	17,795
Operating Lease	-	-	-
Legal Fees	6,000	10,000	17,637
Other	100,143	113,356	94,579
Employee Benefits - Salaries	692,931	743,500	702,464
Insurance	8,656	10,000	7,576
	<u>1,000,491</u>	<u>971,156</u>	<u>901,522</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	33,236	25,000	35,376
Consultancy and Contract Services	-	10,500	10,391
Cyclical Maintenance Expense	6,152	54,310	(198,579)
Grounds	62,293	43,000	49,716
Heat, Light and Water	149,940	150,996	155,774
Rates	11,943	5,000	7,100
Repairs and Maintenance	195,276	105,800	197,076
Use of Land and Buildings	2,724,357	2,724,357	2,660,451
Employee Benefits - Salaries	358,983	275,000	319,143
	<u>3,542,180</u>	<u>3,393,963</u>	<u>3,236,448</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	22,553	22,500	22,553
Building Improvements	9,717	12,000	5,415
Furniture and Equipment	96,127	98,700	88,012
Information and Communication Technology	149,678	116,000	155,392
Motor Vehicles	19,685	17,000	16,772
Textbooks	3,172	17,300	12,836
Leased Assets	17,301	-	126,658
Library Resources	5,312	4,500	5,224
	<u>323,544</u>	<u>288,000</u>	<u>432,862</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	700	800	700
Bank Current Account	194,242	260,037	642,387
Bank Call Account	10,874	5,000	3,166
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>205,816</u>	<u>265,837</u>	<u>646,253</u>

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

Of the \$205,816 Cash and Cash Equivalents, \$75,486 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 \$205,816 Cash and Cash Equivalents, \$141,758 is held by the School on behalf of the CoLs cluster. See note 18 for details of how the funding received for the cluster has been spent in the year. "

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	25,698	9,000	26,506
Teacher Salaries Grant Receivable	613,119	660,000	554,197
	<u>638,818</u>	<u>669,000</u>	<u>580,703</u>
Receivables from Exchange Transactions	25,698	9,000	26,506
Receivables from Non-Exchange Transactions	613,119	660,000	554,197
	<u>638,818</u>	<u>669,000</u>	<u>580,703</u>

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	22,674	15,000	12,586
School Uniforms	70,397	90,000	87,437
Canteen	-	9,500	9,359
	<u>93,071</u>	<u>114,500</u>	<u>109,382</u>

11. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	63,331	-	-	-	(7,534)	55,797
Buildings	488,099	-	-	-	(15,019)	473,080
Building Improvements	88,518	-	-	-	(9,717)	78,801
Furniture and Equipment	563,801	98,992	-	-	(96,127)	566,666
Information and Communication	299,207	225,982	-	-	(149,678)	375,511
Motor Vehicles	130,081	-	-	-	(19,685)	110,397
Textbooks	5,847	4,945	-	-	(3,172)	7,620
Leased Assets	-	54,528	-	-	(17,301)	37,226
Library Resources	21,846	707	-	-	(5,312)	17,241
Balance at 31 December 2019	1,660,730	385,154	-	-	(323,544)	1,722,340

The net carrying value of TELA equipment held under a finance lease is \$37,226 (2018: \$0)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	150,676	(94,879)	55,797
Buildings	750,953	(277,873)	473,080
Building Improvements	374,849	(296,048)	78,801
Furniture and Equipment	3,226,523	(2,659,857)	566,666
Information and Communication	1,299,239	(923,728)	375,511
Motor Vehicles	221,834	(111,437)	110,397
Textbooks	454,504	(446,884)	7,620
Leased Assets	386,808	(349,582)	37,226
Library Resources	239,582	(222,341)	17,241
Balance at 31 December 2019	7,104,968	(5,382,628)	1,722,340

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
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 Technology	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

The net carrying value of Lease equipment held under a finance lease is \$0 (2017: \$126,658)

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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 Technology	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

12. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Operating creditors	4,027	23,000	75,486
Accruals	11,622	11,000	9,809
Banking staffing overuse	55,239	-	-
Employee Entitlements - salaries	624,006	660,000	554,197
Employee Entitlements - leave accrual	90,552	-	-
	<u>785,446</u>	<u>694,000</u>	<u>639,493</u>
Payables for Exchange Transactions	785,446	694,000	639,493
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>785,446</u>	<u>694,000</u>	<u>639,493</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Due in One Year	28,768	28,770	28,584
Due Beyond One Year	-	-	28,722
	<u>28,768</u>	<u>28,770</u>	<u>57,306</u>

The school has borrowings at 31 December 2019 of \$28,768 (31 December 2018 \$57,306). 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 \$28,768

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other - students	67,879	10,000	27,438
	<u>67,879</u>	<u>10,000</u>	<u>27,438</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	212,714	212,714	411,293
Increase/ (decrease) to the Provision During the Year	6,152	54,310	(198,579)
Use of the Provision During the Year		-	
Provision at the End of the Year	<u>218,866</u>	<u>267,024</u>	<u>212,714</u>
Cyclical Maintenance - Current	65,718	65,718	64,483
Cyclical Maintenance - Term	153,148	153,148	148,231
	<u>218,866</u>	<u>218,866</u>	<u>212,714</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	20,791	-	-
Later than One Year and no Later than Five Years	18,078	-	-
Later than Five Years	-	-	-
	<u>38,869</u>	<u>-</u>	<u>-</u>

17. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
School Boiler	completed		17,877	(17,877)		-
H Block Asbestos	<i>in progress</i>		77,479	(1,993)		75,486
B & H Block Project	completed	243,321	919,592	(1,162,914)	-	-
Totals		243,321	1,014,949	(1,182,784)	-	75,486

Represented by:

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

75,486

-

75,486

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

18. 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.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	129,509	-	-
Funds Received from Cluster Members	(2,804)	-	155,360
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	15,054	-	(25,851)
Funds Held at Year End	<u>141,758</u>	<u>-</u>	<u>129,509</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

19. 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.

20. 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 (2018 \$95,000 - \$99,000)



21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Business Manager

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	7,145	7,832
Full-time equivalent members	0.58	0.58
<i>Leadership Team</i>		
Remuneration	880,525	737,248
Full-time equivalent members	7.00	6.00
Total key management personnel remuneration	887,670	745,080
Total full-time equivalent personnel	7.58	6.58

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 220	200 - 220
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	9.00	4.00
130-140	1.00	0.00
	10.00	4.00

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

22. 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:

	2019 Actual	2018 Actual
Total	\$0	\$13,500
Number of People	0	1

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December the Board had no capital commitments

(b) Operating Commitments

As at 31 December 2019 the Board had no operating commitments

25. 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.

26. 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	205,816	265,837	646,253
Receivables	638,818	669,000	580,703
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>844,634</u>	<u>934,837</u>	<u>1,226,956</u>

Financial assets measured at amortised cost (2018: Loans and receivables)

Payables	785,446	694,000	639,493
Borrowings - Loans	28,768	-	57,306
Finance Leases	38,869	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>853,083</u>	<u>694,000</u>	<u>696,799</u>

27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

28. Comparatives

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

29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

30. Breach of Statutory Deadline:

Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

2019 Analysis of Variance

Reference Documents: NZQA Principal's Report generated 21-Apr-2020

Core Strategic Area: Community

COL Strategic Intent: Powerful Partnerships

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

- Develop community confidence and trust in Fraser to
- Involve and if required create opportunities for community partners to contribute to decision making and implementation of decisions, to
- Work together to support student learning and achievement and
- To share resources

For 2019 this goal has five components:

- Engage with the CoL He Waka Eke Noa (HWEN) and
- Support the Fraser Alumni and their management of the 2020 Fraser Celebrations
- Improve and design school curriculums and structures by implementing the Learning Principles – revising and reframing the School: timetable, learning programmes, Senior and Junior Schools, so that it is clear that all learners are at the heart of everything we do at Fraser
- Develop a rich working partnership with Ngaati Maahnaga, Waikato Tainui Iwi, engaging in their educational strategy Whakatupuranga 2050 as a Kawenata school; engaging and supporting iwi hui; seek their voice in School decisions and act upon that voice and expectations, share appropriate data of affiliated Waikato Tainui iwi learners, share governance and management information, create opportunities for Iwi to contribute at governance and management levels.
- Foster reciprocal learner-centred relationships with students and whānau using Advisory groups, and improving communication – using HMC consultants

Why	Indicators of Success	Variance
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<p>Engage with the Kaahui Ako He Waka Eke Noa</p> <p><i>Refer to He Waka Eke Noa Strategic Goals</i></p> <p>Strategic Goal One: Efficacy - to build teacher and leader capabilities, through collaborative inquiry and effective teaching and learning.</p> <ul style="list-style-type: none"> Strengthen collaborative inquiry within and across He Waka Eke Noa. Share and utilise our learning. <p>Strategic Goal Three: Powerful Partnerships - to recognise and strengthen powerful connections and transitions with parents, whaanau, community and other organisations.</p> <ul style="list-style-type: none"> Foster reciprocal learner-centred relationships with students and whaanau as a pathway for positive engagement in their child's learning. Foster reciprocal learner-centred relationships with students and whaanau using Advisory groups, and improving communication – using HMC consultants <p>Strategic Goal Four: Culturally Sustaining Pedagogies - to value diversity; and validate culture, languages and identity.</p> <ul style="list-style-type: none"> Strengthen our relationship with Waikato Tainui (Whakatupuranga 2050) to enhance and support our teaching and learning programmes, school practices. 	<p>School Supported Structures - time, collaborative learning groups, leaders or mentors to support / robust school appraisal that values inquiry</p> <p>Participation and Growth changes in Teachers Practice</p> <ul style="list-style-type: none"> For Spirals of Inquiry - Minutes, student voice, review and reflection template (evidence at every step of the the inquiry cycle, story hui Links to Our Codes, Our standards thru appraisal and link oto growing inquiry capabilities <p>Te Kaapuia TLIF goals are met</p> <p>The Advisory programme is implemented in scaffolded plan</p> <p>School Website and Media is informative and celebrates Students success</p> <p>The Principal and Board undertake Media Training</p> <p>Mana Whenua determine how they wish to work with the School and, with the School plan the Charter for 2020-2025</p> <p>Produce School Showcase for the community – showcase and celebrate students' talents and achievements</p>	<p>Engagement in collaborative inquiry is growing amongst the staff - 80%. Faculties are using Inquiry as a tool to evaluate learning and practise in their subject area. (Achieved, refer to PL Inquiry team folders in Google Documents)</p> <p>A small group of staff choose to plan individual PL. (Achieved, refer Individual records of PL)</p> <p>The Te Kaapuia TLIF project is identified through the Inquiry process as implementing best practice, and learning and achievement results reported are encouraging. The students our perform students in 'mainstream' classes. (Ongoing, refer to TLIF reports)</p> <p>The Advisory project is still going through the consultation process. Main concerns are:</p> <ul style="list-style-type: none"> PPTA STCA contact time, workload and PL An inflexible timetable which requires a 'revolutionary' timetable to meet STCA and what is best for students' learning. Ironically the two are not synonymous. (Ongoing, refer TEJ notes) <p>The company contracted to complete a revised and improved School Website and School Media platform required a shift in partnership. The School still requires to employ a media and PR business to assist the School. (Ongoing)</p> <p>Mana Whenua expects a genuine and true partnership as stated in Te Tiriti o Waitangi, and has made it clear that an 'invitation' to/with to work with the School is inappropriate.</p>
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<ul style="list-style-type: none"> Develop a rich working partnership with Ngaati Maahnaga, Waikato Tainui Iwi, engaging in their educational strategy Whakatapuranga 2050 as a Kawenata school; engaging and supporting iwi hui; seek their voice in School decisions and act upon that voice and expectations, share appropriate data of affiliated Waikato Tainui iwi learners, share governance and management information, create opportunities for Iwi to contribute at governance and management levels. 		<p>New Zealand History - Iwi explained that their knowledge and resources are firstly for their people, and want an assurance that:</p> <ul style="list-style-type: none"> The School has the appropriate teachers to teach their histories in the first place The School is committed to resourcing the curriculum of their histories Iwi expect to be involved in the decision making about how their histories are taught. <p>(Ongoing, Hui minutes)</p>
<p>Support the Fraser Alumni and their management of the 2020 Fraser Celebrations</p> <p>Strengthen the educational heritage of Fraser High School</p>	<p>The School and the Alumni are prepared and organised to host the 2020 Fraser Celebrations</p>	<p>Produced School Showcase for the community – showcase and celebrate students’ talents and achievements. This was a huge success. (Achieved, refer to staff, whaanau, community and students feedback)</p> <p>The School and the Alumni are still preparing to host the 2020 Fraser Celebration. The Media and PR business contract was a huge barrier. Another was lack of staff representation in spite of having a group of ex-FHS past pupils on staff - workload cited. (Ongoing. Refer to Alumni meeting Minutes)</p>

<p>Improve and design school curriculums and structures by implementing the Learning Principles – revising and reframing the School: timetable, learning programmes, Senior and Junior Schools, so that it is clear that all learners are at the heart of everything we do at Fraser</p>	<p>Complete Review and implementation plan by the end of term 2.</p> <p>School wide curriculum review and internal evaluation completed and informs strategic planning, curriculum design and Charter</p>	<p>Completed Review and implementation plan. (Completed. Refer to LOC and LOL meeting Minutes and Faculty AOV reports)</p> <p>School wide curriculum review and internal evaluation completed and informs strategic planning, curriculum design and Charter</p> <p>(Completed. Refer to LOC and LOL meeting Minutes, Faculty AOV reports, Executive Minutes and Analysis, Junior School Leadership Team meeting Minutes)</p>
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Core Strategic Area: Resourcing

COL Strategic Intent: 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 2019 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, Hei Taniwha, Aiga Tasi, Student Led Groups, Te Kaapuia
- 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, Aiga Tasi Education, PB4L, and Vocational Pathways
- Strengthen Teaching as Inquiry.

Why	Indicators of Success	Variance
<p>Support the design and development of a responsive school curriculum, responsive to learners and innovative learning programmes: such as, Junior School, Hei Taniwha, Aiga Tasi, Student Led groups, Te Kaapuia</p>	<p>Internal Evaluation and Review – all LOCs and LOfs are able to implement an evaluation and review of the learning programmes in their department and faculty - to inform and improve the curriculums to enable improvements in students' learning and achievement.</p> <ul style="list-style-type: none"> • School-wide Internal Evaluation completed and informs 2020 Charter <p>School timetable is flexible and responsive to learning needs and specific learning programmes.</p> <p>All learning programmes, assessments and resources online, to be accessed by the Fraser communities</p>	<p>Internal Evaluation and Review (Achieved - refer to:</p> <ul style="list-style-type: none"> • LOC and LOL meeting Minutes • AOV faculty reports • AOV LOC meetings with EXEC • LOC faculty meeting minutes) <p>School timetable is flexible and responsive to learning needs and specific learning programmes. (Ongoing)</p> <p>All learning programmes, assessments and resources online, to be accessed by the Fraser communities (Ongoing)</p>

<p>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, Aiga Tasi, PB4L and Vocational Pathways</p> <p>PL Foci for 2019: PL Team, ASL, WST</p> <ul style="list-style-type: none"> • Powerful Partnerships • Efficacy • Learner Agency • Learners: Maaori, Aiga Tasi, ESOL, GATE, • Culturally Responsive and Sustainability • Inquiry • Internal Evaluation and Review 	<p>Increase in teacher engagement in PL specific to Charter goals; effectiveness evident through improvement in students' achievement</p> <p>Refer to HWEN Annual Plan</p> <p>Address appraisal professional learning needs of staff to ensure the rigour of performance management process, and to support staff learning and improvement of practise.</p>	<p>There is not a significant increase in teacher engagement in PL across the staff. Specific staff engage in a majority of the PL opportunities. One major factor that may influence this is that many teachers express concern that their workload increases if they have to prepare work while away from their classes, so they don't engage in PL.</p> <p>Only specific teachers engage in HWEN PL. The reason above is a compelling reason. (Ongoing. Refer to PL records of staff attendance)</p> <p>Appraisal professional learning opportunities are available to all staff to ensure the rigour of performance management process, and to support staff learning and improvement of practise but as stated above engagement is not as pronounced as one would expect, and only from a specific few staff.</p> <p>Most staff prefer internal PL, provided at School during designated times e.g. TODs - when they don't need to prepare relief work. (Ongoing. Refer to PL records of staff attendance)</p>
<p>Strengthen Teaching as Inquiry</p> <p>Strengthen Teaching as Inquiry within the School and across He Waka Eke Noa</p>	<p>Teaching as Inquiry is embedded as best practice by staff, to improve learning and teaching, and students' achievement</p>	<p>Engagement in collaborative inquiry is growing amongst the staff - 80%. Faculties are using Inquiry as a tool to evaluate learning and practise in their subject area. (Achieved, refer to PL Inquiry team folders in Google Documents)</p> <p>A small group of staff choose to plan individual PL. (Achieved, refer Individual records of PL)</p>

Core Strategic Area: Learning

COL Strategic Intent: Culturally Sustaining 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 2019 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.

Why	Indicators of Success	Variance
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<p>Build and implement effective pedagogy using an Inquiry model: learning as inquiry and teaching as inquiry</p> <p>The Inquiry model is used to improve effective practise and strengthen learning about and for learning.</p> <ul style="list-style-type: none"> All Achievement plans are explicitly based on the Inquiry model and all learners engage in inquiry as evident in their learning, planning and teaching 	<p>Teaching and learning as Inquiry is embedded as best practice by staff, to improve teaching practise, and students' achievement</p> <p>Staff utilise the COL PL opportunities to improve their practise, strengthen networks with other COL Schools to support transition of students</p> <p>A flexible and responsive timetable is designed to support learning</p>	<p>Engagement in collaborative inquiry is growing amongst the staff - 80%. Faculties are using Inquiry as a tool to evaluate learning and practise in their subject area.</p> <p>(Achieved, refer to PL Inquiry team folders in Google Documents)</p> <p>A small group of staff choose to plan individual PL. (Achieved, refer Individual records of PL)</p> <p>Only specific teachers engage in HWEN PL. The reason above is a compelling reason. (Ongoing. Refer to PL records of staff attendance)</p> <p>Further timetable planning is required as a result of the consultation process. (Ongoing. Refer to TEJ and Timetable meeting Minutes)</p>
<p>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</p>	<p>ERO and Junior School Review Recommendations implemented</p> <p>Charter Achievement Targets met</p> <p>Performance Management documentation and process is robust to support teachers to improve their practise, and students' learning and achievement</p>	<p>ERO and Junior School Review Recommendations are implemented and are being constantly reviewed. (Ongoing. Refer to JSLT meeting Minutes and reviews)</p> <p>Charter Achievement Targets met.</p> <p>If our students remain at School for Year 11 and 12, 69% gain NCEA Levels 1 and 2 - NCEA L1 is a 2 year qualification for many of our students)</p> <p>(Ongoing. Some improvements. Refer to NZQA Principal's report generated 21-Apr-2020, Faculty AOV, and EXEC analysis)</p> <p>Performance Management documentation and process is robust to support teachers to improve their practise, and students' learning and achievement (Ongoing, Refer to STK and Performance Management Team meeting Minutes and documentation)</p>

<p>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</p>	<p>Charter and Faculty Achievement Targets met</p> <p>Implement and engage in Waikato Tainui Education Strategy</p> <ul style="list-style-type: none"> Ensure that Waikato Tainui and Ngaati Maahanga are represented and their aspirations are actioned in the School at all levels – governance, management, curriculum 	<p>Charter and Faculty Achievement Targets met</p> <p>(Ongoing. Some improvements. Refer to NZQA Principal's report generated 21-Apr-2020, Faculty AOV, and EXEC analysis)</p> <p>Implement and engage in Waikato Tainui Education Strategy - the iwi Education representative is Lisa Rapana.</p> <p>The next step is exploring a partnership project that is beneficial for iwi and the School.</p> <p>(Ongoing)</p>
<p>Use teacher and student voice (and other evidence and data) to inform planning, teaching, learning and curriculum design</p>	<p>The understanding and implementation of culturally responsive practice is embedded and improves students' learning and achievement, evident in performance management documentation, learning programmes, improved student achievement, engagement in relevant PL, engagement in the Inquiry process – Performance Targets met from Charter</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</p>	<p>The understanding and implementation of culturally responsive practice is a significant challenge for staff. The reference to identify some of the reasons are evident in Dr Ann Milne's research and work. It is difficult to interrogate teaching practise when your core beliefs about education, race and cultural lens is challenged.</p> <p>(Ongoing)</p> <p>Student Leadership is highly successful, in part due to the calibre of the students and the dedication of the teachers in charge.</p> <p>Aiga Tasi is one of the most successful models of student leadership and articulated student voice.</p> <p>(Ongoing. Refer to News Sheets, assemblies, EOTC, School projects, BOT, community service, prize givings, Leadership responsibilities)</p>

Core Strategic Area: Learning Pathways

COL Strategic Intent: Powerful Partnerships, Learner Agency, Culturally Sustaining 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 2019 this goal has two 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, Tainuitanga

Target Actions and Who	Indicators of Success	Variance
<p>Evaluate curriculum effectiveness in accelerating progress for learners at risk</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>Every student's learning pathway leads to a vocational pathway and this is recorded on KAMAR by either the DP, Dean and Group Teacher.</p> <p>Use school leavers' data to inform curriculum design</p>	<p>Achievement and learning of all students may be accessed when required by the learner, parent/caregiver, and relevant staff – School Portal.</p> <p>Parents and students prefer a face-to-face conversation with the teacher. Families still have no access to the internet.</p> <p>(Achieved - it is available if parents and students choose to have access to their information)</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.</p> <p>(Achieved. Refer to TEJ and tracking evidence)</p>

<p>Actively acknowledge and act upon the implications of the Tiriti o Waitangi, e.g. foster tikanga, te reo Maaori, mana whenua, Tainuitanga</p>	<p>Kawenata outcomes met Collaboration initiative outcomes met</p>	<p>Use school leavers' data to inform curriculum design (Ongoing)</p>
		<p>Waikato Tainui is revising the kawenata. (Ongoing)</p> <p>Kaumaatua, Executive and PL team are meeting with Iwi representatives - partnership building. (Ongoing)</p> <p>The School has 'cleaned up' data about students who affiliate to Waikato Tainui and improved enrolment forms to identify iwi affiliation. (Achieved)</p>



05 August 2020

Kiwisport Funding Report

Fraser High School Sport has had a focus over the last few years, to encourage students to participate in Social sport for fun and we have tried to create more opportunities for students to play sport without the pressure of competition and Expense.

Some of the ways that we have done this is by providing opportunities for students to participate in school based activities i.e. Badminton, Rock Climbing, basketball, volleyball and table tennis. These activities are organized by teachers and sports staff, so students can still participate in physical activity without having to play in organized competition.

Basketball hoops are placed outside by the Hockey Turf to encourage students to play whenever they choose and the hoops are always full of students who are happy to share and shoot around.

Much of the funding we receives goes toward providing these opportunities and equipment for students so that they are all inclusive.

We have had several students attend individual sports events like NZSS Swimming, Motocross, Mountain Biking Events, and power lifting, with some students placing Top 10 for their Age Groups. Due to the school not being able to provide these sports, we support individual athletes to still compete by assisting with entry fees and uniform.

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

Jenn Te Whare
Sport Manager
Fraser High School