

Lincoln Heights School

Annual Report for the year ended 31 December 2019

Ministry Number:	1341
Principal:	Leisha Byrnes
School Address:	16 Keegan Drive, Massey, Auckland
School Postal Address:	PO Box 79 193, Royal Heights, Waitakere 0656
School Phone:	09 833 7480
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Service Provider:	Edtech Financial Services Ltd

BOT Information 2019 Board
Lincoln Heights School

Name	Position	How position	Occupation	Term Expires
Raewyn Clark	Chairperson	Elected 8/12/17	Lawyer	2020
Gordon James Irving	Staff Trustee	Re-elected 20/9/19	LHS Prop Mngr	2022
Reuben Peter Baker	Parent Rep	Elected 14/6/19	Builder/Pastor	2022
Lillian Audrey Hansell	Parent Rep	Elected 14/6/19	ECE Teacher	2022
Peter Hamlin Lai	Parent Rep	Elected 14/6/19	Electrical Assembler	2022
Andrew Crighton Lile	Parent Rep	Elected 8/12/17	Secondary Teacher	2020
Leisha Michelle Anne Byrnes	Principal	Appointed Position		N/A

Lincoln Heights School

Annual Report

For the year ended 31 December 2019

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Lincoln Heights 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.

Reuben Peter Baker

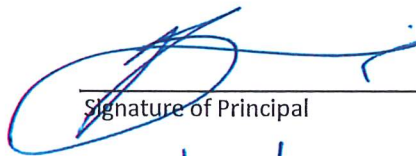
Full Name of Board Chairperson

Leisha Michelle Anne Byrne

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

20/07/2020

Date:

20/07/2020

Date:

Lincoln Heights School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	3,960,230	3,772,350	3,759,598
Locally Raised Funds	3	166,055	100,350	177,084
Interest Income		14,263	6,000	11,199
		<u>4,140,548</u>	<u>3,878,700</u>	<u>3,947,881</u>
Expenses				
Locally Raised Funds	3	45,051	41,414	83,505
Learning Resources	4	2,511,075	2,516,990	2,390,165
Administration	5	246,855	238,646	259,578
Finance		4,547	10,600	2,283
Property	6	1,091,429	992,194	1,072,051
Depreciation	7	90,575	90,285	89,860
Loss on Disposal of Property, Plant and Equipment		5,176	-	1,567
		<u>3,994,708</u>	<u>3,890,129</u>	<u>3,899,009</u>
Net Surplus / (Deficit) for the year		145,840	(11,429)	48,872
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>145,840</u>	<u>(11,429)</u>	<u>48,872</u>

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



Lincoln Heights School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		634,129	634,129	567,605
Total comprehensive revenue and expense for the year		145,840	(11,429)	48,872
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	17,652
Equity at 31 December	24	779,969	622,700	634,129
Retained Earnings		779,969	622,700	634,129
Equity at 31 December		779,969	622,700	634,129

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



Lincoln Heights 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	366,279	448,250	437,403
Accounts Receivable	9	161,120	118,500	119,424
Ministry Capital Works Projects	18	3,577	-	-
GST Receivable		-	6,000	6,306
Prepayments		12,557	4,000	4,165
Inventories	10	4,207	4,000	4,302
Investments	11	351,481	30,000	30,527
		<u>899,221</u>	<u>610,750</u>	<u>602,127</u>
Current Liabilities				
GST Payable		4,431	-	-
Accounts Payable	13	183,398	179,500	182,271
Revenue Received in Advance	14	140,006	77,700	78,494
Provision for Cyclical Maintenance	15	34,500	16,200	11,391
Painting Contract Liability - Current Portion	16	21,340	21,340	21,087
Finance Lease Liability - Current Portion	17	19,641	13,800	13,220
		<u>403,316</u>	<u>308,540</u>	<u>306,463</u>
Working Capital Surplus/(Deficit)		495,905	302,210	295,664
Non-current Assets				
Property, Plant and Equipment	12	423,544	428,518	442,803
		<u>423,544</u>	<u>428,518</u>	<u>442,803</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	83,882	62,727	64,150
Painting Contract Liability	16	12,664	13,054	29,373
Finance Lease Liability	17	42,934	32,247	10,815
		<u>139,480</u>	<u>108,028</u>	<u>104,338</u>
Net Assets		<u>779,969</u>	<u>622,700</u>	<u>634,129</u>
Equity	24	<u>779,969</u>	<u>622,700</u>	<u>634,129</u>

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



Lincoln Heights 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	1,232,343	1,189,652	1,368,977
Locally Raised Funds	197,443	100,437	169,193
Goods and Services Tax (net)	10,737	306	(25,206)
Payments to Employees	(709,684)	(755,966)	(712,444)
Payments to Suppliers	(432,459)	(449,897)	(503,201)
Cyclical Maintenance Payments in the year	(11,615)	-	-
Interest Paid	(4,547)	(10,600)	(2,283)
Interest Received	14,426	6,442	10,081
Net cash from Operating Activities	296,644	80,374	305,117
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and intangibles)	-	-	(59,429)
Purchase of PPE (and Intangibles)	(42,859)	(154,455)	-
(Purchase)/Proceeds from Sale of Investments	(320,954)	527	60,230
Net cash from Investing Activities	(363,813)	(153,928)	801
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	17,652
Finance Lease Payments	12,501	100,467	(12,868)
Painting Contract Payments	(16,456)	(16,066)	(16,221)
Funds Held for Capital Works Projects	-	-	(79,478)
Net cash from Financing Activities	(3,955)	84,401	(90,915)
Net increase/(decrease) in cash and cash equivalents	(71,124)	10,847	215,003
Cash and cash equivalents at the beginning of the year	8 437,403	437,403	222,400
Cash and cash equivalents at the end of the year	8 366,279	448,250	437,403

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 which form part of these financial statements.



Lincoln Heights School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Lincoln Heights 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.

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 27.

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 12.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

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.

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.

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.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

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.

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.

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



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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:

Buildings	20-50 years
Furniture and equipment	4-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

Revenue Received in Advance

Revenue received in advance relates to grants received from the Ministry of Education and charitable donations where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled as the grant is earned.

The School holds sufficient funds to enable the refund of unearned grants in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

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).

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, 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.

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	712,682	708,635	780,023
Teachers' Salaries Grants	1,894,234	1,820,000	1,735,657
Use of Land and Buildings Grants	833,970	762,000	826,968
Resource Teachers Learning and Behaviour Grants	7,870	14,000	14,117
Other MoE Grants	424,185	399,715	333,683
Other Government Grants	87,289	68,000	69,150
	<u>3,960,230</u>	<u>3,772,350</u>	<u>3,759,598</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	67,997	32,500	45,649
Activities	17,725	8,250	29,792
Trading	34,293	27,900	29,245
Fundraising	17,697	10,700	16,184
Overseas Travel	-	-	26,918
Other Revenue	28,343	21,000	29,296
	<u>166,055</u>	<u>100,350</u>	<u>177,084</u>
Expenses			
Activities	7,301	5,832	27,630
Trading	30,844	26,000	26,457
Fundraising (Costs of Raising Funds)	4,812	9,232	1,474
Overseas Travel	-	-	26,603
Other Locally Raised Funds Expenditure	2,094	350	1,341
	<u>45,051</u>	<u>41,414</u>	<u>83,505</u>
	<u>121,004</u>	<u>58,936</u>	<u>93,579</u>

Surplus/ (Deficit) for the year Locally Raised Funds

2018: The Samoan Parents Network fundraised for bilingual students to visit Samoa as part of a cultural trip, visiting other schools and participating in the Samoan Independence Day celebrations. There were 7 parents, 3 teachers and 15 students who went on this trip.

4 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	63,574	64,914	40,856
Equipment Repairs	109	1,700	394
Information and Communication Technology	15,359	17,300	20,726
Extra-Curricular Activities	8,472	8,900	17,488
Library Resources	1,896	3,450	1,765
Employee Benefits - Salaries	2,396,495	2,372,576	2,251,999
Staff Development	25,170	48,150	56,937
	<u>2,511,075</u>	<u>2,516,990</u>	<u>2,390,165</u>



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	6,738	6,351	6,543
Board of Trustees Fees	5,410	4,500	4,345
Board of Trustees Expenses	15,533	18,250	40,065
Communication	7,265	8,000	7,370
Consumables	19,191	23,350	28,465
Legal Fees	-	-	1,500
Other	20,187	13,860	13,927
Employee Benefits - Salaries	155,652	146,650	139,783
Insurance	3,834	4,385	4,288
Service Providers, Contractors and Consultancy	13,045	13,300	13,292
	<u>246,855</u>	<u>238,646</u>	<u>259,578</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	10,536	12,050	11,031
Consultancy and Contract Services	60,064	60,460	66,681
Cyclical Maintenance Expense	54,456	21,500	20,015
Grounds	12,382	20,500	23,716
Heat, Light and Water	35,803	34,000	34,767
Rates	96	84	88
Repairs and Maintenance	20,575	19,000	28,579
Use of Land and Buildings	833,970	762,000	826,968
Security	10,084	7,800	8,756
Employee Benefits - Salaries	53,463	54,800	51,450
	<u>1,091,429</u>	<u>992,194</u>	<u>1,072,051</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 nationwide 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 - School	9,092	9,095	9,003
Furniture and Equipment	35,193	28,970	34,081
Information and Communication Technology	16,727	27,150	23,212
Leased Assets	26,514	21,495	19,671
Library Resources	3,049	3,575	3,893
	<u>90,575</u>	<u>90,285</u>	<u>89,860</u>



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	360	310	310
Bank Current Account	54,493	92,940	81,492
Bank Call Account	8,813	9,000	8,805
Short-term Bank Deposits	302,613	346,000	346,796
Cash and cash equivalents for Cash Flow Statement	<u>366,279</u>	<u>448,250</u>	<u>437,403</u>

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

Of the \$366,279 Cash and Cash Equivalents, \$30,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	13,846	13,000	13,183
Interest Receivable	1,779	1,500	1,942
Bank Staffing Underuse	17,973	-	-
Teacher Salaries Grant Receivable	127,522	104,000	104,299
	<u>161,120</u>	<u>118,500</u>	<u>119,424</u>
Receivables from Exchange Transactions	15,625	14,500	15,125
Receivables from Non-Exchange Transactions	145,495	104,000	104,299
	<u>161,120</u>	<u>118,500</u>	<u>119,424</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,551	1,000	1,167
School Uniforms	2,656	3,000	3,135
	<u>4,207</u>	<u>4,000</u>	<u>4,302</u>

11 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	351,481	30,000	30,527
Total Investments	<u>351,481</u>	<u>30,000</u>	<u>30,527</u>



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	195,173	-	-	-	(9,092)	186,081
Furniture and Equipment	160,121	9,315	-	-	(35,193)	134,243
Information and Communication Technology	31,549	5,973	-	-	(16,727)	20,795
Leased Assets	28,711	58,884	-	-	(26,514)	61,081
Library Resources	27,249	2,320	(5,176)	-	(3,049)	21,344
Balance at 31 December 2019	442,803	76,492	(5,176)	-	(90,575)	423,544

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	292,344	(106,263)	186,081
Furniture and Equipment	447,329	(313,086)	134,243
Information and Communication Technology	316,031	(295,236)	20,795
Leased Assets	112,088	(51,007)	61,081
Library Resources	54,906	(33,562)	21,344
Balance at 31 December 2019	1,222,698	(799,154)	423,544

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$61,081 (2018: \$28,711).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	197,502	6,674	-	-	(9,003)	195,173
Furniture and Equipment	146,160	48,042	-	-	(34,081)	160,121
Information and Communication Technology	54,761	-	-	-	(23,212)	31,549
Leased Assets	34,239	14,143	-	-	(19,671)	28,711
Library Resources	27,996	4,712	(1,566)	-	(3,893)	27,249
Balance at 31 December 2018	460,658	73,571	(1,566)	-	(89,860)	442,803

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	292,344	(97,171)	195,173
Furniture and Equipment	438,014	(277,893)	160,121
Information and Communication Technology	325,624	(294,075)	31,549
Leased Assets	78,455	(49,744)	28,711
Library Resources	64,919	(37,670)	27,249
Balance at 31 December 2018	1,199,356	(756,553)	442,803



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	19,182	48,000	48,670
Accruals	10,062	4,500	4,362
Employee Entitlements - Salaries	129,574	104,000	106,531
Employee Entitlements - Leave Accrual	24,580	23,000	22,708
	<u>183,398</u>	<u>179,500</u>	<u>182,271</u>
Payables for Exchange Transactions	183,398	179,500	182,271
	<u>183,398</u>	<u>179,500</u>	<u>182,271</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	107,159	77,000	77,698
Other	32,847	700	796
	<u>140,006</u>	<u>77,700</u>	<u>78,494</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	75,541	75,541	63,008
Increase/(decrease) to the Provision During the Year	54,456	21,500	20,015
Use of the Provision During the Year	(11,615)	(18,114)	(7,482)
Provision at the End of the Year	<u>118,382</u>	<u>78,927</u>	<u>75,541</u>
Cyclical Maintenance - Current	34,500	16,200	11,391
Cyclical Maintenance - Term	83,882	62,727	64,150
	<u>118,382</u>	<u>78,927</u>	<u>75,541</u>

16 Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	21,340	21,340	21,087
Non Current Liability	12,664	13,054	29,373
	<u>34,004</u>	<u>34,394</u>	<u>50,460</u>

In 2004 the Board signed an agreement with Programme Maintenance Services Ltd (the contractor) for an agreed programme of work covering a fourteen year period. The programme provides for 2 exterior repaints of the Ministry owned buildings in 2014 and 2021, with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,340. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for computers and a photocopier.

Minimum lease payments payable (includes interest portion):

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	24,412	13,800	14,695
Later than One Year and no Later than Five Years	48,544	32,247	11,707
	<u>72,956</u>	<u>46,047</u>	<u>26,402</u>

18 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 Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Canopy Replacement	<i>In progress</i>	-	-	3,577	-	(3,577)
Totals		-	-	3,577	-	(3,577)

Represented by:

Funds Due from the Ministry of Education

(3,577)

(3,577)

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
MOE Classrooms & Toilet Blk Rationalisat	<i>Completed</i>	79,478	14,047	100,200	(6,675)	-
Totals		79,478	14,047	100,200	(6,675)	-

19 Related Party Transactions

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

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

20 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,410	4,345
Full-time equivalent members	0.17	0.22
<i>Leadership Team</i>		
Remuneration	302,781	332,321
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	308,191	336,666
Total full-time equivalent personnel	3.17	3.22

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	110-120	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	20-25

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	-	1
	-	1

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

21 Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	\$24,000
Number of People	-	1

Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as 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.

23 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

24 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.

25 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	366,279	448,250	437,403
Receivables	161,120	118,500	119,424
Investments - Term Deposits	351,481	30,000	30,527
Total Financial assets measured at amortised cost	878,880	596,750	587,354
Financial liabilities measured at amortised cost			
Payables	183,398	179,500	182,271
Finance Leases	62,575	46,047	24,035
Painting Contract Liability	34,004	34,394	50,460
Total Financial Liabilities Measured at Amortised Cost	279,977	259,941	256,766



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

26 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. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.

Additional costs incurred developing alternative methods of delivering curriculum to students, so that they can learn remotely.

A reduction of targeted funding for learning support staff for specific students by external sources i.e. Oranga Tamariki, ACC.

Because of the matters noted above, the school has experienced a significant reduction in expected revenue. In particular, in relation to learning support due to the expectation from Ministry of Education that support staff would continue to be paid throughout the Lockdown period 25th March to 15th May (excluding 30th March to 15th April for school holiday period).

27 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.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

28 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C 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.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF LINCOLN HEIGHTS SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Lincoln Heights School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - o its financial position as at 31 December 2019; and
 - o its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 21 July 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Reporting and 2019 Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland New Zealand

Analysis of Variance Reporting



School Name:	Lincoln Heights School	School Number:	1341															
Strategic Aim:	<p>School Improvement 2019 Plan</p> <p>Improve outcomes for all students, particularly Maori, Pasifika and children with special educational needs.</p>																	
Annual Aim:	<p>To ensure that the school had a strategic direction, the SLT decided to continue to use the targets set out in the Achievement Challenge of the Kāhui Ako. This set out the goals for our data to reflect the national average of achievement by 2023.</p>																	
Target:	<p>To increase student achievement in mathematics, reading and writing through an increased focus on student need.</p> <p>Goals: Reading - 68% at or above curriculum expectation Writing - 61% at or above Maths - 60% at or above</p> <p>ALL TARGET STUDENTS TO MAKE ACCELERATED PROGRESS</p>																	
Baseline Data:	<p>Longitudinal and Baseline Data</p> <p>Reading 2017 Data - At or Above</p> <table border="1"> <tr> <td>59% All</td> <td>57% Māori all</td> <td>60% Pacific all</td> <td>58% Boys all</td> <td>49% Year 2 all</td> </tr> </table> <p>Reading 2018 Data</p> <table border="1"> <tr> <td>53% All</td> <td>52% Māori all</td> <td>47% Pacific all</td> <td>46% Boys all</td> <td>32% Year 2 all</td> </tr> </table> <p>Reading 2019 Data</p> <table border="1"> <tr> <td>56% All</td> <td>55% Māori all</td> <td>48% Pacific all</td> <td>49% Boys all</td> <td>48% Year 2 all</td> </tr> </table>			59% All	57% Māori all	60% Pacific all	58% Boys all	49% Year 2 all	53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all	56% All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all
59% All	57% Māori all	60% Pacific all	58% Boys all	49% Year 2 all														
53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all														
56% All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all														

Writing 2017 Data - At or Above

51% All 43% Māori all 53% Pacific all 49% Boys all 35% Year 5*

Writing 2018 Data

53% All 46% Māori all 55% Pacific all 43% Boys all 26% Year 6*

Writing 2019 Data

53% All 48% Māori all 51% Pacific all 45% Boys all 38% Year 7*

Mathematics 2017 Data

50% All 37% Māori all 45% Pacific all 48% Boys all 35% Year 5*

Mathematics 2018 Data

47% All 37% Māori all 49% Pacific all 51% Boys all 23% Year 6*

Mathematics 2019 Data

53% All 52% Māori all 40% Pacific all 51% Boys all 21% Year 7*

* Indicates results for the year level cohort – boys only

Target Students 201960 All Māori Pacific Boys
(50% of target students have made accelerated progress)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Change our maths delivery to utilize the dialogic approach, but include a focus on specific teacher directed learning</p> <p>Undertake PLD in Assessment for Learning</p>	<p>Lessons started to be informed by NZ maths as well as using DMiC strategies – talk moves</p> <p>There was a lack of consistency around planning expectations</p> <p>Lesson template given for teachers to use</p> <p>Pink books given to all teachers</p> <p>Selena Hinchco led AforL PLD across the school T2/3 – T, TL and SLT</p> <p>Staff responded well to PLD – however lack of consistency and implementation of strategies</p> <p>New planning format</p> <p>Increased clarity around LI and SC</p> <p>Target student PLGs</p>	<p>Clarity around the NZC expectations and how stages fit together</p> <p>Lack of consistency across the school</p> <p>Accountability – check ins</p> <p>Consistency</p> <p>Gaps in knowledge</p> <p>Knowledge to practise</p> <p>Change in facilitators</p> <p>Not acting on PD soon enough – PD not owned by individuals</p>	<p>3 days knowledge and 2 problem solving -</p> <p>Update the overview for maths</p> <p>Clarity around expectations</p> <p>Planning aligned with assessment and data – using PaCT formatively to inform planning</p> <p>Clarity around the purpose and selection of target students</p> <p>Ensure people are checking in on expectations</p> <p>PaCT PD session – how to get data out of the</p> <p>Content focus for PLD</p> <p>Enacting PLD and checking in with teachers sooner</p> <p>Consistent AforL across the school</p> <ul style="list-style-type: none"> - LI and SC - DATs - Focus Students - Consistent planning formats – R,W and M <p>PALS implemented</p>

<p>Develop curriculum teams</p> <p>Develop curriculum teams</p> <p>TL taking leadership</p> <p>TL had the opportunity to learn about the curriculum area</p> <p>Teacher strengths were identified</p> <p>There was a lot of growth</p> <p>Matrices were established</p> <p>Data ownership was developing</p> <p>Stock-take resources to ensure spending is aligned with need</p> <p>Embed Teaching as inquiry</p> <p>Align school goals to Kāhui Ako achievement aims</p>	<p>Develop curriculum teams</p> <p>TL taking leadership</p> <p>TL had the opportunity to learn about the curriculum area</p> <p>Teacher strengths were identified</p> <p>There was a lot of growth</p> <p>Matrices were established</p> <p>Data ownership was developing</p> <p>Inquiry cycle established</p> <p>Linked to AforL</p> <p>Identified our learning needs as teachers – groups established with set focus</p> <p>Leader selected to lead the groups</p>	<p>TL figuring out what needed to happen – SLT led</p> <p>Inconsistent expectation on what the discussion was around - Target students and tracking</p> <p>Lack of clarity around expectations</p> <p>Lack of accountability for Target Students</p> <p>Selection of Target Students – changes to students</p> <p>Monitoring of Target Student progress</p> <p>Lack of 'leadership' of groups – experience, asking for support</p>	<p>More delegation to team members</p> <p>Opportunities for others to lead</p> <p>Curriculum teams will stay the same</p> <p>Greater sense of ownership by the teams</p> <p>Growth of data analysis – collection of data</p> <p>Collection of Focus Students and creation of group on e-TAP</p> <p>Question prompts for leaders to refer to</p> <p>Clearer expectations</p>
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Checking in on Teachers understanding of selection of focus students

Planning for next year:

In 2020 we aim to:

Use our LSC to support teachers to implement learning supports

Review our Learning Support and develop new programmes

Increase expectations in planning and assessment

Undertake PLD in literacy content

Continue with PLD in AforL – check for consistency

Increase expectation for teacher to use AforL across the curriculum – RW/M

Lincoln Heights School



2019 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$5850.36(excluding GST).

The funding was spent as our school contribution to the sport activator jointly funded by Sport Waitakere.

This initiative allows our school to have access to a sports coordinator one day a week who:

- supports our teachers to improve their practice in the teaching and assessment of sports skills
- accesses and coordinates different sporting bodies to provide coaching or class sporting opportunities
- mentors parent, student and teacher coaches
- supports with the organisation of within school sports days such as cross country and athletics
- supports with organisation of cluster wide sports days
- trains and supports our student sports coordinators
- liaises with external agencies and identify the best opportunities for students
- provides after school sporting opportunities to our cluster schools where students can access sports across the schools
- leads lunch time sports activities and encourages active and fair play during lunchtime.

All teachers and children have the opportunity throughout the year to work with our sports coordinator and benefit from the reduced ratio and increased focus on skills teaching and active sports participation regardless of ability or need.


Leisha Byrnes
PRINCIPAL

