

# Lincoln Heights School

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

<b>Ministry Number:</b>	1341
<b>Principal:</b>	Leisha Byrnes
<b>School Address:</b>	Keegan Drive, Auckland
<b>School Postal Address:</b>	PO Box 79193, Waitakere 0656
<b>School Phone:</b>	09 832 7480
<b>School Email:</b>	lhs@lincolnheights.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

**Board information 2023**

Lincoln Heights School

Name	Position	How position	Occupation	Term Expires
Sean Carter	Parent Rep	Elected/ Resigned Jan 2023		Aug 2023
Leisha Byrnes	Principal			
Raewyn Clark	Presiding Member	Elected	Lawyer	2026
Ben Lynch	Dep Presiding Mbr	Co-opted	Risk Analyst, Fonterra	2024
Gordon Irving	Staff Trustee	Elected	Prop Mngr	2025
Kiri McCabe	Parent Rep	Elected	Regional Mngr AKA	2025
Doreen Retimana	Parent Rep	Co-opted	Staff Nurse, WDHB	2024
Ken Tuioti	Parent Rep	Elected	Data Analyst, Westpac	2025
Sarah Pope	Parent Rep	Elected	Health Mngr	2026

# Lincoln Heights School

Annual Financial Statements - For the year ended 31 December 2023

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# Lincoln Heights School

## Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

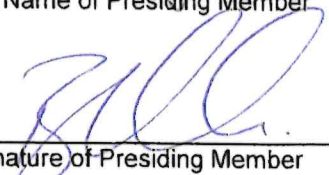
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jan  
Raewyn<sup>1</sup> Clark

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Full Name of Presiding Member



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Signature of Presiding Member

13/6/24

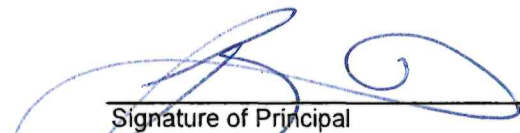
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Date:

Leisha Michelle Anne Byrnes

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Full Name of Principal



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Signature of Principal

13 June 2024

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Date:



# Lincoln Heights School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,519,398	5,448,441	5,508,236
Locally Raised Funds	3	88,912	71,560	83,203
Interest		76,363	12,000	16,184
<b>Total Revenue</b>		<b>6,684,673</b>	<b>5,532,001</b>	<b>5,607,623</b>
<b>Expense</b>				
Locally Raised Funds	3	26,411	8,000	26,519
Learning Resources	4	4,214,484	3,873,803	3,427,252
Administration	5	897,272	722,358	733,882
Interest		3,127	3,000	3,828
Property	6	1,088,162	971,638	967,489
Loss on Disposal of Property, Plant and Equipment		6,317	-	959
<b>Total Expense</b>		<b>6,235,773</b>	<b>5,578,799</b>	<b>5,159,929</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>448,900</b>	<b>(46,798)</b>	<b>447,694</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>448,900</b>	<b>(46,798)</b>	<b>447,694</b>

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>	1,977,411	1,977,411	1,529,717
Total comprehensive revenue and expense for the year	448,900	(46,798)	447,694
Contributions from / (Distributions to) the Ministry of Education	(91,135)	-	-
Contribution - Furniture and Equipment Grant	38,063	-	-
<b>Equity at 31 December</b>	2,373,239	1,930,613	1,977,411
Accumulated comprehensive revenue and expense	2,373,239	1,930,613	1,977,411
<b>Equity at 31 December</b>	2,373,239	1,930,613	1,977,411

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.

During the year the school transferred its 18.08% ownership of the hall to the Ministry of Education. The distribution to the Ministry represents the net book value of the fixed assets transferred.

# Lincoln Heights School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	719,130	520,766	1,113,615
Accounts Receivable	8	281,520	222,000	218,430
GST Receivable		6,320	8,000	8,686
Prepayments		4,453	10,000	9,900
Inventories	9	-	1,000	1,897
Investments	10	1,467,000	1,100,000	605,059
Funds Receivable for Capital Works Projects	16	37,239	-	25,879
		<u>2,515,662</u>	<u>1,861,766</u>	<u>1,983,466</u>
<b>Current Liabilities</b>				
Accounts Payable	12	367,845	286,000	281,630
Revenue Received in Advance	13	96,559	73,000	83,808
Provision for Cyclical Maintenance	14	44,904	18,172	88,154
Finance Lease Liability	15	18,677	23,100	21,562
Funds held for Capital Works Projects	16	2,164	-	8,273
Funds held on behalf of Te Kahui Ako o Tiriwa Cluster	17	17,711	-	-
		<u>547,860</u>	<u>400,272</u>	<u>483,427</u>
<b>Working Capital Surplus/(Deficit)</b>		1,967,802	1,461,494	1,500,039
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	588,905	648,079	646,161
		<u>588,905</u>	<u>648,079</u>	<u>646,161</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	174,576	162,660	150,455
Finance Lease Liability	15	8,892	16,300	18,334
		<u>183,468</u>	<u>178,960</u>	<u>168,789</u>
<b>Net Assets</b>		<u>2,373,239</u>	<u>1,930,613</u>	<u>1,977,411</u>
<b>Equity</b>		<u>2,373,239</u>	<u>1,930,613</u>	<u>1,977,411</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 2023

	2023	2023	2022
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	2,318,169	2,435,002	2,094,352
Locally Raised Funds	131,322	71,395	79,349
Goods and Services Tax (net)	2,366	686	11,259
Payments to Employees	(1,254,985)	(1,315,520)	(1,037,307)
Payments to Suppliers	(662,835)	(1,193,712)	(572,502)
Interest Paid	(3,127)	(3,000)	(3,828)
Interest Received	62,103	9,131	13,443
Net cash from/(to) Operating Activities	593,013	3,982	584,766
<b>Cash flows from Investing Activities</b>			
Purchase of Property Plant & Equipment (and Intangibles)	(156,655)	(109,705)	(144,700)
Purchase of Investments	(861,941)	(494,941)	(304,344)
Net cash from/(to) Investing Activities	(1,018,596)	(604,646)	(449,044)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	38,063	-	-
Finance Lease Payments	(7,207)	(9,791)	(22,026)
Funds held on behalf of Te Kahui Ako o Tiriwa Cluster	17,711	-	-
Funds Administered on Behalf of Other Parties	(17,469)	17,606	(79,875)
Net cash from/(to) Financing Activities	31,098	7,815	(101,901)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(394,485)</b>	<b>(592,849)</b>	<b>33,821</b>
Cash and cash equivalents at the beginning of the year	7 1,113,615	1,113,615	1,079,794
<b>Cash and cash equivalents at the end of the year</b>	<b>7 719,130</b>	<b>520,766</b>	<b>1,113,615</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



# Lincoln Heights School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### a) 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 and Training Act 2020. 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 statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

##### *Financial Reporting Standards Applied*

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

##### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense 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.

##### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

##### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

#### *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.

### **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.

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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.

### **e) 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'd)

For the year ended 31 December 2023

### f) 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.

### g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### h) Inventories

Inventories are consumable items held for sale and comprised 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.

### i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

### Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings - School	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

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **l) 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.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from ministry grants and PSPA funding where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

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

### **o) Funds Held for Capital Works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

### **p) Shared Funds**

Shared funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.



# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### q) 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 is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the School's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

### s) 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.

### t) Budget Figures

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

### u) 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'd)

For the year ended 31 December 2023

### 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,896,816	2,365,642	2,357,129
Teachers' Salaries Grants	2,809,228	2,339,588	2,346,735
Use of Land and Buildings Grants	785,518	663,211	713,082
Other Government Grants	27,836	80,000	91,290
	6,519,398	5,448,441	5,508,236

The school has opted in to the donations scheme for this year. Total amount received was \$69,816.

### 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	13,610	19,500	7,264
Fees for Extra Curricular Activities	20,035	13,500	6,690
Trading	1,611	-	19,206
Fundraising & Community Grants	18,518	11,700	17,053
Other Revenue	35,138	26,860	32,990
	88,912	71,560	83,203
<b>Expense</b>			
Extra Curricular Activities Costs	20,274	8,000	1,688
Trading	144	-	22,831
Fundraising and Community Grant Costs	4,507	-	626
Other Locally Raised Funds Expenditure	1,486	-	1,374
	26,411	8,000	26,519
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	62,501	63,560	56,684

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	166,482	179,238	136,754
Equipment Repairs	-	2,000	261
Information and Communication Technology	16,603	30,500	14,510
Library Resources	3,999	3,600	3,367
Employee Benefits - Salaries	3,844,290	3,421,883	3,145,981
Staff Development	71,771	119,500	29,754
Depreciation	111,339	117,082	96,625
	<u>4,214,484</u>	<u>3,873,803</u>	<u>3,427,252</u>

### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,804	7,577	7,577
Board Fees	5,060	4,860	4,490
Board Expenses	18,632	14,300	6,922
Healthy School Lunches Costs and Expenses	567,204	454,691	454,691
Communication	7,977	7,300	7,911
Consumables	30,715	17,000	22,313
Other	31,355	21,930	22,589
Employee Benefits - Salaries	204,946	175,000	187,820
Insurance	8,069	5,000	6,369
Service Providers, Contractors and Consultancy	15,510	14,700	13,200
	<u>897,272</u>	<u>722,358</u>	<u>733,882</u>

### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,785	9,750	12,422
Consultancy and Contract Services	59,304	70,000	64,373
Cyclical Maintenance	41,904	49,077	41,494
Grounds	28,162	38,000	19,548
Heat, Light and Water	39,120	34,000	34,058
Rates	61	100	123
Repairs and Maintenance	44,847	40,500	16,199
Use of Land and Buildings	785,518	663,211	713,082
Security	7,003	7,000	8,178
Employee Benefits - Salaries	63,458	60,000	58,012
	<u>1,088,162</u>	<u>971,638</u>	<u>967,489</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	719,130	520,766	711,113
Short-term Bank Deposits	-	-	402,502
Cash and cash equivalents for Statement of Cash Flows	<u>719,130</u>	<u>520,766</u>	<u>1,113,615</u>

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

Of the \$719,130 Cash and Cash Equivalents, \$2,164 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$719,130 Cash and Cash Equivalents, \$96,559 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$719,130 Cash and Cash Equivalents, \$17,711 is held by the School on behalf of the Te Kahui ako o Tiriwa Cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	1,231	26,000	26,003
Receivables from the Ministry of Education	34,392	-	-
Interest Receivable	17,391	6,000	3,131
Teacher Salaries Grant Receivable	228,506	190,000	189,296
	<u>281,520</u>	<u>222,000</u>	<u>218,430</u>
Receivables from Exchange Transactions	18,622	32,000	29,134
Receivables from Non-Exchange Transactions	262,898	190,000	189,296
	<u>281,520</u>	<u>222,000</u>	<u>218,430</u>

### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
School Uniforms	-	1,000	1,897
	<u>-</u>	<u>1,000</u>	<u>1,897</u>



# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,467,000	1,100,000	605,059
<b>Total Investments</b>	<b>1,467,000</b>	<b>1,100,000</b>	<b>605,059</b>

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Buildings - School	206,305	-	(91,136)	-	(9,470)	105,699
Furniture and Equipment	314,598	122,028	(3,364)	-	(52,284)	380,978
Information and Communication Technology	61,637	11,981	(1,931)	-	(22,552)	49,135
Leased Assets	37,084	11,001	-	-	(23,028)	25,057
Library Resources	26,537	6,525	(1,021)	-	(4,005)	28,036
<b>Balance at 31 December 2023</b>	<b>646,161</b>	<b>151,535</b>	<b>(97,452)</b>	<b>-</b>	<b>(111,339)</b>	<b>588,905</b>

The net carrying value of furniture and equipment held under a finance lease is \$25,057 (2022: \$37,084)

#### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings - School	217,717	(112,018)	105,699	342,344	(136,039)	206,305
Furniture and Equipment	787,418	(406,440)	380,978	741,973	(427,375)	314,598
Information and Communication Technology	255,133	(205,998)	49,135	281,710	(220,073)	61,637
Leased Assets	110,585	(85,528)	25,057	115,705	(78,621)	37,084
Library Resources	69,640	(41,604)	28,036	65,642	(39,105)	26,537
<b>Balance at 31 December 2023</b>	<b>1,440,493</b>	<b>(851,588)</b>	<b>588,905</b>	<b>1,547,374</b>	<b>(901,213)</b>	<b>646,161</b>

### 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	33,170	35,000	34,032
Accruals	5,463	7,000	6,077
Employee Entitlements - Salaries	263,353	194,000	192,292
Employee Entitlements - Leave Accrual	65,859	50,000	49,228
	<b>367,845</b>	<b>286,000</b>	<b>281,630</b>
Payables for Exchange Transactions	367,845	286,000	281,630
	<b>367,845</b>	<b>286,000</b>	<b>281,630</b>

The carrying value of payables approximates their fair value.

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	75,753	70,000	80,640
Other Revenue in Advance	20,806	3,000	3,168
	<u>96,559</u>	<u>73,000</u>	<u>83,808</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	238,609	150,455	252,595
Increase to the Provision During the Year	41,904	49,077	30,653
Use of the Provision During the Year	(61,033)	(18,172)	(19,071)
Other Adjustments	-	(528)	(25,568)
Provision at the End of the Year	<u>219,480</u>	<u>180,832</u>	<u>238,609</u>
Cyclical Maintenance - Current	44,904	18,172	88,154
Cyclical Maintenance - Non current	174,576	162,660	150,455
	<u>219,480</u>	<u>180,832</u>	<u>238,609</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	20,317	25,100	24,210
Later than One Year and no Later than Five Years	9,419	17,300	19,400
Future Finance Charges	(2,167)	(3,000)	(3,714)
	<u>27,569</u>	<u>39,400</u>	<u>39,896</u>
<b>Represented by</b>			
Finance Lease Liability - Current	18,677	23,100	21,562
Finance Lease Liability - Non current	8,892	16,300	18,334
	<u>27,569</u>	<u>39,400</u>	<u>39,896</u>

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions /transfer \$	Closing Balances \$
Canopy Replacement	-	-	-	-	-
AMS/ILE Project	-	-	-	-	-
Electrical Upgrade	-	-	-	-	-
SIP Landscaping 221564	6,109	-	(572)	(5,537)	-
SIP Front Entrance Structure 221563	(25,879)	13,316	(22,221)	8,545	(26,239)
1,7 Roofing Replacement	-	-	-	-	-
Roofing to Room 28 237110	2,164	-	-	-	2,164
Fire Panel Extension	-	-	(1,000)	-	(1,000)
Roof, Clearlite and Gutter Replacement	-	-	(5,000)	-	(5,000)
Switchboard & Heating Replacement	-	-	(500)	-	(500)
Site Drainage Remediation 244923	-	-	(2,000)	-	(2,000)
Toilet Refurbishment & Cloak Bay Vinyl Replacement	-	-	(2,500)	-	(2,500)
<b>Totals</b>	<b>(17,606)</b>	<b>13,316</b>	<b>(33,793)</b>	<b>3,008</b>	<b>(35,075)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	2,164
Funds Receivable from the Ministry of Education	(37,239)
	<u>(35,075)</u>

2022	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Canopy Replacement	198	-	-	(198)	-
AMS/ILE Project	(30,021)	29,727	-	294	-
Electrical Upgrade	(3,114)	3,114	-	-	-
SIP Landscaping 221564	10,370	-	(4,261)	-	6,109
SIP Front Entrance Structure 221563	86,258	-	(112,137)	-	(25,879)
1,7 Roofing Replacement	(1,422)	1,422	-	-	-
Roofing to Room 28 237110	-	18,401	(16,237)	-	2,164
Fire Panel Extension	-	-	-	-	-
Roof, Clearlite and Gutter Replacement	-	-	-	-	-
Switchboard & Heating Replacement	-	-	-	-	-
Site Drainage Remediation 244923	-	-	-	-	-
Toilet Refurbishment & Cloak Bay Vinyl Replacement	-	-	-	-	-
<b>Totals</b>	<b>62,269</b>	<b>52,664</b>	<b>(132,635)</b>	<b>96</b>	<b>(17,606)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	8,273
Funds Receivable from the Ministry of Education	(25,879)
	<u>(17,606)</u>



# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 17. Funds Held on Behalf of Te Kahui ako O Tiriwa Cluster

Lincoln Heights School is the lead school and holds funds on behalf of the Te Kahui ako o Tiriwa cluster, a group of schools funded by the Ministry for the community of learning costs.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds transferred from West Harbour School	13,647	-	-
Funds Received from Cluster Members	6,790	-	-
Total funds received	<u>20,437</u>	<u>-</u>	<u>-</u>
Funds Spent on Behalf of the Cluster	2,726	-	-
Funds Held at Year End	<u><u>17,711</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

### 18. 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.



# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 19. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	5,060	4,490
<i>Leadership Team</i> Remuneration	535,008	392,380
Full-time equivalent members	4	3
Total key management personnel remuneration	540,068	396,870

There are 8 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. There is no separate finance committee or property committee. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs suspensions, and other disciplinary matters.

#### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	160-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	3.00	1.00
110-120	2.00	2.00
120-130	1.00	-
130-140	1.00	-
	7.00	3.00

### 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

### Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

### 22. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$645,280 (2022:\$12,923) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
MOE Roof, Clearlite and Gutter Replacement	438,400	5,000	433,400
MOE Site Drainage Remediation 244923	60,000	2,000	58,000
MOE Fire Panel Extension	30,000	1,000	29,000
MOE Toilet Refurbishment & Cloak Bay Vinyl	65,800	2,500	63,300
MOE Switchboard and Heating	62,080	500	61,580
<b>Total</b>	<b>656,280</b>	<b>11,000</b>	<b>645,280</b>

#### (b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

# Lincoln Heights School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 23. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	719,130	520,766	1,113,615
Receivables	281,520	222,000	218,430
Investments - Term Deposits	1,467,000	1,100,000	605,050
Total financial assets measured at amortised cost	<u>2,467,650</u>	<u>1,842,766</u>	<u>1,937,100</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	367,845	286,000	281,630
Finance Leases	27,569	39,400	39,890
Total financial liabilities measured at amortised cost	<u>395,414</u>	<u>325,400</u>	<u>321,520</u>

### 24. Events After Balance Date

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

### 25. Comparatives

There has been a prior period comparative which has been reclassified to make disclosure consistent with the current year.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF LINCOLN HEIGHTS SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 20, that comprise the statement of financial position as at 31 December 2023, 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:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 18 June 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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## **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board are responsible for the other information. The other information obtained at the date of our report is the School Improvement 2023 Plan, 2023 Kiwisport Report, and Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023, 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

School Name:	Lincoln Heights School	School Number:	1341
Strategic Aim:	<b>School Improvement 2023 Plan</b> Improve outcomes for all students, particularly Maori, Pasifika and children with special educational needs.		
Annual Aim:	To ensure that the school has 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 (as at data set in 2017) of achievement by 2023.		
Target:	To increase student achievement in Mathematics, Reading and Writing through an increased focus on and response to student need.  Goals:    Reading - 77% at or above curriculum expectation Writing - 74% at or above Maths - 72% at or above  ALL STUDENTS ACHIEVING BELOW TO MAKE ACCELERATED PROGRESS		
			

## Longitudinal and Baseline Data

4

## READING - At or Above

2017	59% All	57% Māori all	60% Pacific all	58% Boys all	49% Year 2 all
2018	53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all
2019	56% All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all
2020	51.5% All	46.9% Māori all	42.8% Pacific all	47.6% Boys all	40.5% Year 2 all
2021	40.4% All	31.9% Māori all	30.4% Pacific all	38.7% Boys all	19.3% Year 2 all
2022	50% All	30% Māori all	46% Pacific	40% Boys all	40% Year 2 all
2023	46% All	30% Māori all	48% Pacific all	45% Boys all	43% Year 2 all

## WRITING - At or Above

2017	51% All	43% Māori all	53% Pacific all	49% Boys all	35% Year 5*
2018	53% All	46% Māori all	55% Pacific all	43% Boys all	26% Year 6*
2019	53% All	48% Māori all	51% Pacific all	45% Boys all	38% Year 7*
2020	64.8% All	46.5% Māori all	51.9% Pacific all	54% Boys all	40% Year 8*
2021	40.3% All	31.9% Māori all	35.5% Pacific all	36.1% Boys all	28% Year 5*
2022	44% All	23% Māori all	36% Pacific all	39% Boys all	46% Year 6*
2023	40.3% All	31.9% Māori all	36% Pacific all	36.1% Boys all	42% Year 6*



**MATHEMATICS - At or Above**

2017	50% All	37% Māori all	45% Pacific all	48% Boys all	35% Year 5*
2018	47% All	37% Māori all	49% Pacific al	51% Boys all	23% Year 6*
2019	53% All	52% Māori all	40% Pacific all	51% Boys all	21% Year 7*
2020	50% All	45.2% Māori all	40.1% Pacific all	50% Boys all	23.3% Year 8*
2021	37.6% All	22.5% Māori all	33.2% Pacific all	38.4% Boys all	36% Year 5*
2022	47% All	35% Māori all	39% Pacific all	47% Boys all	57% Year 6*
2023	47% All	23% Māori all	45% Pacific all	47% Boys all	62% Year 7*

\* Indicates results for the year level cohort – boys only

From 2017 – 2022, 5% could be added to the At/Above % if we remove the 20 children from Kahukura. This percentage would increase to 7% in 2023 as there were 30 children in Kahukura.

*While our OTJs continue to show a minimal or negative shift, this is in contrast to our positive shifts in PAT, AsTTle and STAR results. This is an area that we need to further explore as it shows that our children are able to achieve at a higher rate in 'tests' than they are consistently and independently demonstrating in class learning. While one off assessments should not be the sole indicator of student achievement or potential, it should provide us with a guide or measure to a student's ability. When we report on our 2024 AoV, we will include both sets of data and discuss the possible reasons/causes for the disparity.*

### Target Student Tracking

There were 100 children in the Target Student cohort **Reading** 'Below' expectation (based on 2019 end year data). As a school we believed that there needed to be increased urgency to shift that group of learners. Over the past 4 years we have worked to raise achievement through targeted PLD (AforL and Reading content), improved learning support, deliberate and effective acts of teaching, explicit and shared expectations and increased whanau engagement. In 2021 we began our 'Structured Literacy' journey using BSLA.

#### All 2020

25% (25/100 children) All                      29% of 64 boys                      22% of 36 girls

#### All 2021

33.8% (33/68 children) All                      38.5% of 39 boys                      27.6% of 29 girls

#### All 2022

47% (23/49 children) All                      56% of 25 boys                      42% of 24 girls

#### All 2023

66% (25/39 children) All                      63% of 19 boys                      65% of 20 girls

Of the 27 children who are remaining in this group in 2024, 7 remain as 'well below'. These children have not shifted in the 4 years they have been monitored. Within this group, 2 have significant behavioural challenges, 4 have identified learning challenges (often accompanied by poor attendance) and 1 has had a significant health event.

The 3 children who continue to be below are 2 girls and 1 boy. They are all ESOL and are receiving additional learning support.

Of the 100 children who started in 2020 as 'Below' regardless of the year they left (either before or at the end of year 8), 64 left either 'At' (59/100) expectation or 'Above' (5/100). 6 children had no data meaning they did not return to LHS in 2020. With the reduced cohort total, it would equate to 67% of the cohort making accelerated progress before they left. There are 17 children remaining in the group who are 'At or Above'. This would give us a 86% success rate for these children.

Although the youngest children in this group are in year 6, the group is now too small (27 children) to analyse. Our next target will be to monitor the 2023 Year 1-3 cohort as they move through the school. This group of children will have started their learning journey with both a structured literacy and numeracy approach, as well as having a significant disruption to their ECE and early years education between 2020 and 2021.

As our staff become more confident in teaching, using a more structured and targeted approach, we should see greater improvement in the learning outcomes of these students. To support with our monitoring the 2023 data has been included.

YEAR 1-3 Baseline data 2023

READING

	Above	At	Below	Well Below
Year 1	14%	45%	23%	18%
Year 2	13%	32%	29%	26%
Year 3	14%	17%	40%	29%

When this year 3 cohort was in year 1 (2021) end of year data showed, 15% were 'At or Above'. This % has doubled, but is still significantly below what is expected.

WRITING

	Above	At	Below	Well Below
Year 1	3%	72%	22%	3%
Year 2	6%	48%	39%	6%
Year 3	5%	19%	51%	24%

When this year 3 cohort was in year 1 (2021), 51% were 'At or Above' compared with 24% in year 3 (2023). This is a significant drop and needs further unpacking. While some of this could be explained by COVID, we need to be looking at ways to accelerate learning for this group of learners.

MATHS

	Above	At	Below	Well Below
Year 1	3%	22%	75%	
Year 2		65%	32%	3%
Year 3	5%	38%	43%	14%

Again there has been a drop for this cohort, which is in contrast to other areas of the school. In year 1 (2021) 51% of this cohort was achieving 'At or Above'.

In 2024 we will also be reporting on our 2021 cohort group. This is the group of year 1 children who started as year 1s and will track them until they leave as year 8s. We will be looking at comparing our OTJ and standardised assessment data and comparing results over time.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Increased number of teachers enrolled on BSLA</p> <ul style="list-style-type: none"> <li>- Trialed a double session of BSLA, one to remediate gaps and one to accelerate progress</li> </ul> <p>Whanau Hui for parents</p>	<p>Almost all junior teachers up to year 3 are now BSLA trained or have experience in structured literacy.</p> <p>The double sessions were helpful, but instead of accelerating progress as expected, in some cases it reduced the pace of teaching.</p> <p>The team increased to year 0-3 (8 teachers) this wasn't good for monitoring teacher practise or student learning and was a big demand on the team leader.</p>	<ul style="list-style-type: none"> <li>• Lack of teacher confidence in the teaching of BSLA.</li> <li>• Fidelity to the programme - in terms of pace - too much time being spent.</li> <li>• Lack of assessment data - clarity of where children are at - what is expected</li> <li>• Low expectation of teachers - not progressing children quickly enough</li> <li>• Not rigorous enough moderation of OTJ</li> <li>• Monitoring of programme implementation not consistent enough for staff new to BSLA</li> </ul>	<ul style="list-style-type: none"> <li>• Regional PLD funding for writing - working with Jenny Thompson to increase Teacher knowledge and practice.</li> <li>• Increased expectation for monitoring of the programme and tracking progress by the TL.</li> <li>• Junior focussed inquiry into student progress</li> <li>• ASL and WSL to focus on Literacy</li> <li>• Kāhui Goals to align with Literacy and Numeracy focus</li> <li>• Return to 0-2 and 3-4 teams</li> </ul>
<p>Engaged RTLB to work closely with each team on a literacy inquiry.</p> <p>1 person doing end of year Running Records for consistency and validity</p> <p>Heggerty and The Code used for Scope and Sequence</p>	<p><b>Year 3/4 intervention</b> – this intervention worked across 2 teams combining the year 3's from the junior team and year 4s from the middle team. The intervention looked at using Heggerty and The Code to support phonics acquisition for students who were failing to retain the knowledge learnt in the 2 previous years. There was significant support placed into this team - additional TA time and classes of 10 for those well below up to classes of 25 for children At or Above.</p> <p>There was not the improvement expected for this cohort - especially those below despite having teachers previously trained in BSLA and such small numbers.</p>	<ul style="list-style-type: none"> <li>• Change of staff - 2 teachers left from this area of the school.</li> <li>• Improve professional knowledge - the shift from BSLA as the scope and sequence to HeggertyThe Code and</li> <li>• Severity of need within the cohort - both high level behaviour and learning needs</li> <li>• Lack of accountability and monitoring</li> <li>• Teachers working across 2 teams (year 3 from Junior Team and 4 from the Middle Team)</li> <li>• Accuracy of OTJs - standardised assessments show a greater positive shift than teacher OTJ - in spite of moderation and use of a moderation (evidence) sheet.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue with RTLB support</li> <li>• Raise teacher expectation for students - Low floor, high ceiling</li> <li>• Sprint Cycles for teacher accountability and more frequent monitoring of Focus Students - increased emphasis on evidence of progress</li> <li>• Focus on Leadership - middle leaders coached by SLT</li> <li>• Focus student Hui with student learning packs - increased engagement with whanau</li> </ul>



	<p><b>Year 7/8 intervention</b> - this project looked at the impact of streamir classes and providing additional support for students below expectation.</p> <p>This intervention saw some of the biggest shifts from students 'just' Below to At and At to Above. There wasn't the expected shift from the Well Below - or those Below.</p> <p>This project saw a 10% improvement for the year 7 (from 55% At mid year - 65% At) and a 31% increase for the year 8 from 46% - 77% At)</p>	<ul style="list-style-type: none"> <li>There wasn't the opportunity for the 'Belows' and 'Well Belows' to shift - due to a remediation focus</li> </ul>	<ul style="list-style-type: none"> <li>Ensure that teachers are teaching to expectation and providing extension and support as required.</li> <li>Ensure that year 7 gains are maintained and progress is capitalised on.</li> </ul>
<p>Small classes in year 3 – maximum 16 students per class</p> <ul style="list-style-type: none"> <li>Year 3 and 4 classes split to single year groups</li> <li>BSLA trained teachers to work in year 3 classes</li> </ul>	<p>Teachers were able to focus on student needs and build solid relationships, however, we did not see a shift in student achievement.</p> <p>The split away from composite classes seemed to lower the expectations of year 3 teachers</p>	<ul style="list-style-type: none"> <li>Low teacher expectations - remediation model of teaching</li> <li>Pace too slow and without urgency.</li> </ul>	<ul style="list-style-type: none"> <li>Return to smaller teams</li> </ul>
<p>Maths No Problem</p>	<p>Dedicated whole school time for maths to allow for single year level maths classes.</p> <p>Maths time was increased to daily - however it was impacted by team trips or events.</p>	<ul style="list-style-type: none"> <li>Lack of rigor to the Maths programme</li> <li>Lack of pace - not keeping up with the MNP timing</li> </ul>	<ul style="list-style-type: none"> <li>Maths walk throughs with Maths Lead teacher</li> <li>Maths to be included in sprint cycle</li> <li>Monitoring/PLD of Maths programme by MNP facilitator</li> </ul>

<p>Focus on Middle Leadership</p> <p>Implementation of a TL weekly book - outlining expectations</p>	<p>This 'hand book' was a good start It provided a base for Leadersh meetings and a shared understanding of expectations</p>	<ul style="list-style-type: none"> <li>• There wasn't a great enough emphasis on TL accountability and analysis of data. This meant that we were only looking at data at 2 points - mid and end of year.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction of 'Sprint Cycles'. Regular monitoring of student progress and evaluation of Teacher practice. Did my teaching shift student learning?</li> </ul>
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**Planning for next year:**

In 2024 we aim to raise student achievement to 70% 'At' or 'Above' in core curriculum areas and increase student engagement (to 80% in every class) for ALL learners. Although we didn't achieve our goals in 2023 we believe that we are still recovering from COVID and flooding disruption to learning. Our school focus on writing and continued investment in a structured approach to reading and maths, should see improvements in those areas.

Greater emphasis on the role of Leadership in monitoring student progress and developing middle leadership is needed. While many attempts have been made to do this previously, a more structured and deliberate approach needs to be implemented in 2024 with increased expectations (and monitoring) and clarity of what is expected for TL and planned interventions for those not meeting those expectations.

Student achievement needs to be our school priority and regular monitoring of student progress to support teachers to understand their role in ensuring that students make progress. The use of three weekly 'sprint cycles' will allow us to address teacher and student learning quickly and respond with support.

Appointing additional staff with expertise in maths and literacy is a priority in appointments and releasing additional staff to provide extra mentoring and consistent release.

As a school, committing to smaller classes and greater emphasis on teacher accountability for

**Kahukura**  
Monitoring student progress and aligning assessment tools

- Use sprint cycle to monitor IEP
- Align expanded curriculum

**Moemoe Fou**  
Principal to join Tautai o le Moana - Principal PLD

- Implement assessment opportunities to better reflect progress in MMF

# Lincoln Heights School



## 2023 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$7090.60 (excluding GST).

2023 had a rough start, with a cyclone and flooding across the motu. The wet weather meant we had to move our year 7/8 camp, but fortunately all camps were able to go ahead.

This funding allowed our school to purchase the following items:

Sports equipment (game balls)	\$250
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All teachers and children will have the opportunity throughout the year to use this equipment to increase active sports participation (when attending zone days) regardless of ability or need.

This funding also ensured our students were able to access the following health and well being activities:

Participation in mountain biking at camp for year 5-8	\$800
Year 7-8 Swimming at Westwave	(Buses) \$1500
	(Instruction) \$2000
Year 3-6 Swimming at Swimsation	(Buses) \$2400
Mouth guards for inter-school sports	\$100
Sports equipment hire	\$500

We anticipate that in 2024 we will continue to use a significant amount of the funding to support access to aquatics opportunities as nationally we have very high rates of drowning.

Leisha Byrnes  
**PRINCIPAL**

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Staff are encouraged to reports any hazards which are mitigated or eliminated as soon as practicable. Any leave requests are considered on a case-by-case basis and paid discretionary leave applied by the Principal as relevant. High risk children are identified and appropriate supports for teaching staff put in place. All teaching staff have completed the MOE Physical Restraint – Understanding the rules and guidelines Module 1 and this information is recorded.</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<i>LHS is committed to bi-culturalism. In 2023 LHS employed eight staff who identify as Maori, and a range of ethnicities including Pasifika. LHS provides Samoan Bilingual education, with three classrooms teaching from Yr 1-Yr8. LHS employs three Samoan teaching staff and two Samoan teacher aides to support.  LHS employs five male teachers, one male teacher aide and one support staff member.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are assessed on their professional qualifications and relevant work history. Recruitment including shortlisting and interviewing is a transparent process.</i>
How are you recognising,  <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<i>All teaching staff are given the opportunity to apply for management units after being advertised school-wide in a transparent process. M.units with a specific focus on Tikanga are given priority.</i>
How have you enhanced the abilities of individual employees?	<i>All teaching staff complete a Professional Growth Cycle. Non teaching staff complete an appraisal. In Term Two all staff complete an Intentions Survey providing staff with the opportunity to grow in area of their interest.</i>
How are you recognising the employment requirements of women?	<i>Leave requests for family commitments to support children is always given priority. Children are welcomed to attend in-school meetings when care cannot be arranged.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Equipment is provided for staff members to fully engage with teaching requirements to ensure a safe and inclusive working environment. Property modifications completed</i>



	<i>in 2023 have allowed easier access for disabled visitors and staff.</i>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

### **Good Employer Statement**

Lincoln Heights School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Employer Responsibility.

We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.