

Lincoln Heights School

Financial Statements for the year ended 31 December 2017

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Lincoln Heights School

Financial Statements

For the year ended 31 December 2017

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Lincoln Heights School
Statement of Responsibility
For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Jeanette Murphy-Stewart
Full Name of Board Chairperson

Leisha Michelle Aime Byrnes
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

23/5/18
Date:

23 May 2018
Date:

Lincoln Heights School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	3,595,777	3,405,762	3,579,355
Local Raised Funds	3	122,164	86,622	153,182
Interest Earned		8,346	7,000	9,656
		<u>3,726,287</u>	<u>3,499,384</u>	<u>3,742,193</u>
Expenses				
Local Raised Funds	3	52,270	33,573	48,573
Learning Resources	4	2,380,393	2,442,284	2,424,281
Administration	5	235,487	223,153	273,712
Finance Costs		3,313	2,042	3,694
Property	6	987,239	732,595	902,118
Depreciation	7	92,852	94,194	91,420
Loss on Disposal of Property, Plant and Equipment		7,888	-	1,568
		<u>3,759,442</u>	<u>3,527,841</u>	<u>3,745,366</u>
Net (Deficit)		(33,155)	(28,457)	(3,173)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(33,155)</u>	<u>(28,457)</u>	<u>(3,173)</u>

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



Lincoln Heights School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Balance at 1 January	590,357	590,357	593,530
Total comprehensive revenue and expense for the year	(33,155)	(28,457)	(3,173)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,403	-	-
Equity at 31 December	567,605	561,900	590,357
Retained Earnings	567,605	561,900	590,357
Equity at 31 December	567,605	561,900	590,357

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



Lincoln Heights School
Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	222,400	184,344	118,983
Accounts Receivable	9	267,487	182,200	233,461
GST Receivable		-	10,000	15,893
Prepayments		6,665	3,200	3,211
Inventories	10	4,996	4,000	4,157
Investments	11	90,757	88,000	87,767
		<u>592,305</u>	<u>471,744</u>	<u>463,472</u>
Current Liabilities				
GST Payable		18,900	-	-
Accounts Payable	13	162,602	167,200	169,042
Revenue Received in Advance	14	63,671	25,500	31,597
Provision for Cyclical Maintenance	15	7,816	960	6,760
Painting Contract Liability - Current Portion	16	21,272	21,272	21,012
Finance Lease Liability - Current Portion	17	20,228	17,451	15,879
Funds Held for Capital Works Projects	18	79,478	-	-
		<u>373,967</u>	<u>232,383</u>	<u>244,290</u>
Working Capital Surplus/(Deficit)		218,338	239,361	219,182
Non-current Assets				
Property, Plant and Equipment	12	460,658	429,837	497,936
		<u>460,658</u>	<u>429,837</u>	<u>497,936</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	55,192	56,094	41,656
Painting Contract Liability	16	45,409	45,409	61,859
Finance Lease Liability	17	10,790	5,795	23,246
		<u>111,391</u>	<u>107,298</u>	<u>126,761</u>
Net Assets		<u><u>567,605</u></u>	<u><u>561,900</u></u>	<u><u>590,357</u></u>
Equity		<u><u>567,605</u></u>	<u><u>561,900</u></u>	<u><u>590,357</u></u>

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



Lincoln Heights School

Statement of Cash Flows

For the year ended 31 December 2017

	2017	2017	2016
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash flows from Operating Activities			
Government Grants	1,078,951	1,039,258	1,069,162
Locally Raised Funds	140,269	70,622	137,290
Goods and Services Tax (net)	34,793	(16,000)	(21,863)
Payments to Employees	(665,871)	(637,963)	(700,118)
Payments to Suppliers	(495,320)	(452,672)	(480,328)
Interest Paid	(3,313)	(2,042)	(3,694)
Interest Received	8,038	7,400	9,797
Net cash from / (to) the Operating Activities	97,547	8,603	10,246
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(54,670)	(71,584)	(69,832)
Purchase of Investments	(2,990)	(3,000)	(2,480)
Net cash from / (to) the Investing Activities	(57,660)	(74,584)	(72,312)
Cash flows from Financing Activities			
Furniture and Equipment Grant	10,403	-	-
Finance Lease Payments	(10,161)	7,991	(7,422)
Painting contract payments	(16,190)	(16,305)	(16,128)
Funds Held for Capital Works Projects	79,478	-	(114,870)
Net cash from / (to) Financing Activities	63,530	(8,314)	(138,420)
Net increase/(decrease) in cash and cash equivalents	103,417	(74,295)	(200,486)
Cash and cash equivalents at the beginning of the year	8 118,983	258,639	319,469
Cash and cash equivalents at the end of the year	8 222,400	184,344	118,983

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 omitted.

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



Lincoln Heights School

Notes to the Financial Statements

For the year ended 31 December 2017

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 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

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.

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.

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 2017

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

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 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.

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.

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

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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

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 and intangible assets

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

Non cash generating assets

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

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

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

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

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.



Lincoln Heights School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Long-term employee entitlements

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

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

Revenue Received in Advance

Revenue received in advance relates to Parent Network fundraising for trips/bonds received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to the above 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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

2 Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	756,724	776,123	763,406
Teachers' salaries grants	1,719,937	1,820,000	1,804,894
Use of Land and Buildings grants	762,159	498,504	687,958
Resource teachers learning and behaviour grants	4,000	-	3,696
Other MoE Grants	312,151	273,631	290,353
Other government grants	40,806	37,504	29,048
	<u>3,595,777</u>	<u>3,405,762</u>	<u>3,579,355</u>

3 Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	24,952	24,800	25,381
Fundraising	10,436	5,000	28,169
Other revenue	31,299	19,100	34,824
Trading	33,329	23,150	29,919
Activities	22,148	14,572	34,889
	<u>122,164</u>	<u>86,622</u>	<u>153,182</u>
Expenses			
Activities	16,117	10,873	15,169
Trading	31,152	19,900	26,005
Fundraising (costs of raising funds)	1,811	-	2,463
Other Locally Raised Funds Expenditure	3,190	2,800	4,936
	<u>52,270</u>	<u>33,573</u>	<u>48,573</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>69,894</u>	<u>53,049</u>	<u>104,609</u>

4 Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	68,058	67,770	53,120
Equipment repairs	68	2,400	7,152
Information and communication technology	28,805	27,498	29,709
Extra-curricular activities	11,680	12,610	11,699
Library resources	2,247	3,545	1,695
Employee benefits - salaries	2,192,263	2,273,463	2,250,290
Staff development	77,272	54,998	70,616
	<u>2,380,393</u>	<u>2,442,284</u>	<u>2,424,281</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

5 Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	6,351	5,500	6,264
Board of Trustees Fees	5,260	6,500	5,955
Board of Trustees Expenses	15,590	8,750	50,484
Communication	6,912	8,200	6,959
Consumables	23,909	19,700	20,592
Other	16,717	21,160	17,100
Employee Benefits - Salaries	143,038	134,100	148,666
Insurance	4,620	4,477	4,432
Service Providers, Contractors and Consultancy	13,090	14,766	13,260
	<u>235,487</u>	<u>223,153</u>	<u>273,712</u>

6 Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	13,718	13,000	13,368
Consultancy and Contract Services	66,126	68,100	67,736
Cyclical Maintenance Provision	19,676	26,500	7,423
Grounds	15,975	23,450	17,215
Heat, Light and Water	36,519	29,139	32,080
Rates	84	40	58
Repairs and Maintenance	14,892	13,462	11,423
Use of Land and Buildings	762,159	498,504	687,958
Security	7,126	8,000	8,604
Employee Benefits - Salaries	50,964	52,400	56,253
	<u>987,239</u>	<u>732,595</u>	<u>902,118</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7 Depreciation of Property, Plant and Equipment

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings - School	8,595	8,595	8,595
Furniture and Equipment	33,606	35,353	31,678
Information and Communication Technology	30,382	31,634	38,553
Leased Assets	16,269	15,140	8,754
Library Resources	4,000	3,472	3,840
	<u>92,852</u>	<u>94,194</u>	<u>91,420</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

8 Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	310	310	310
Bank Current Account	131,995	156,034	90,009
Bank Call Account	8,791	28,000	28,664
Short-term Bank Deposits	81,304	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>222,400</u>	<u>184,344</u>	<u>118,983</u>

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

Of the \$222,400 Cash and Cash Equivalents, \$79,478 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	25,497	23,000	23,121
Receivables from the Ministry of Education	145,234	60,000	110,828
Interest Receivable	824	200	516
Teacher Salaries Grant Receivable	95,932	99,000	98,996
	<u>267,487</u>	<u>182,200</u>	<u>233,461</u>
Receivables from Exchange Transactions	26,321	23,200	23,637
Receivables from Non-Exchange Transactions	241,166	159,000	209,824
	<u>267,487</u>	<u>182,200</u>	<u>233,461</u>

10 Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	1,776	1,300	1,279
School Uniforms	3,220	2,700	2,878
	<u>4,996</u>	<u>4,000</u>	<u>4,157</u>

11 Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	90,757	88,000	87,767
	<u>90,757</u>	<u>88,000</u>	<u>87,767</u>

The carrying value of short term deposits longer than 90 days and less than a year approximates their fair value at 31 December 2017.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	187,943	18,154	-	-	(8,595)	197,502
Furniture and equipment	160,855	25,914	(7,003)	-	(33,606)	146,160
Information and communication technology	80,536	4,607	-	-	(30,382)	54,761
Leased assets	41,716	8,792	-	-	(16,269)	34,239
Library resources	26,886	5,995	(885)	-	(4,000)	27,996
Balance at 31 December 2017	497,936	63,462	(7,888)	-	(92,852)	460,658

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	285,669	(88,167)	197,502
Furniture and equipment	400,439	(254,279)	146,160
Information and communication technology	347,719	(292,958)	54,761
Leased assets	64,312	(30,073)	34,239
Library resources	63,776	(35,780)	27,996
Balance at 31 December 2017	1,161,915	(701,257)	460,658

The net carrying value of equipment held under a finance lease is \$16,269 (2016: \$41,716).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	196,538	-	-	-	(8,595)	187,943
Furniture and equipment	149,703	42,830	-	-	(31,678)	160,855
Information and communication technology	105,260	13,829	-	-	(38,553)	80,536
Leased assets	20,201	30,269	-	-	(8,754)	41,716
Library resources	31,745	550	(1,569)	-	(3,840)	26,886
Balance at 31 December 2016	503,447	87,478	(1,569)	-	(91,420)	497,936

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	267,514	(79,571)	187,943
Furniture and equipment	402,766	(241,911)	160,855
Information and communication technology	346,612	(266,076)	80,536
Leased assets	55,520	(13,804)	41,716
Library resources	59,748	(32,862)	26,886
Balance at 31 December 2016	1,132,160	(634,224)	497,936



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

13 Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	26,366	32,000	32,460
Accruals	10,495	4,200	4,175
Banking staffing overuse	-	3,000	4,059
Employee Entitlements - salaries	97,955	99,000	98,996
Employee Entitlements - leave accrual	27,786	29,000	29,352
	<u>162,602</u>	<u>167,200</u>	<u>169,042</u>
Payables for Exchange Transactions	162,602	167,200	169,042
	<u>162,602</u>	<u>167,200</u>	<u>169,042</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - Ministry of Education	42,670	25,000	31,077
Other	21,001	500	520
	<u>63,671</u>	<u>25,500</u>	<u>31,597</u>

15 Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	48,416	48,416	45,874
Increase to the Provision During the Year	19,676	26,500	7,423
Use of the Provision During the Year	(5,084)	(17,862)	(4,881)
Provision at the End of the Year	<u>63,008</u>	<u>57,054</u>	<u>48,416</u>
Cyclical Maintenance - Current	7,816	960	6,760
Cyclical Maintenance - Term	55,192	56,094	41,656
	<u>63,008</u>	<u>57,054</u>	<u>48,416</u>

16 Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	21,272	21,272	21,012
Non Current Liability	45,409	45,409	61,859
	<u>66,681</u>	<u>66,681</u>	<u>82,871</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 two exterior repaints of the Ministry owned buildings in 2014 and 2021 with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,272. 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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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):

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	22,290	17,451	18,933
Later than One Year and no Later than Five Years	11,357	5,795	24,886
Totals	33,647	23,246	43,819

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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE Classrooms & Toilet Blk Rationalisat <i>in progress</i>		-	90,198	10,720	-	79,478
5YA Blocks 1& 3 <i>completed</i>		-	16,175	16,175	-	-
Totals		-	106,373	26,895	-	79,478

Represented by:

Funds Held on Behalf of the Ministry of Education

79,478
79,478

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
5YA Blocks 1& 3 <i>completed</i>		114,870	731,408	846,278	-	-
Totals		114,870	731,408	846,278	-	-

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 2017

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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	5,260	5,955
Full-time equivalent members	0.13	0.12
<i>Leadership Team</i>		
Remuneration	302,399	332,124
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	307,659	338,079
Total full-time equivalent personnel	3.13	3.12

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits		

Other Employees

No other employee received total remuneration over \$100,000 (2016: Nil).

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

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

22 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017.

(Contingent liabilities and assets as at 31 December 2016: nil)

23 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- operating lease of a photocopier
- IT Services

No later than One Year

2017 Actual \$	2016 Actual \$
-	18,528
-	18,528
-	-

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	222,400	184,344	118,983
Receivables	267,487	182,200	233,461
Investments - Term Deposits	90,757	88,000	87,767
Total Loans and Receivables	580,644	454,544	440,211
Financial liabilities measured at amortised cost			
Payables	162,602	167,200	169,042
Finance Leases	31,018	23,246	39,125
Painting Contract Liability	66,681	66,681	82,871
Total Financial Liabilities Measured at Amortised Cost	260,301	257,127	291,038

26 Events After Balance Date

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

27 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2016. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2017.



**Lincoln Heights School
2017 Members of the Board of Trustees**

Name	Position	Date Elected	Term expired/expires
Debbie Waikato	Principal	Elected 20/5/16	Term Expiry 20/5/19
Tania Irwin	Staff Trustee	Coopted 29/10/14	Resigned 25/10/2017
Julie Dent	Chairperson	Elected 10/6/16	Term Expiry 6/10/2019
Jeanette Murphy-Stewart	Trustee	Elected 21/11/14	Term Expiry 21/11/17
Sarah Preston	Trustee/Temp Chairperson	Elected 10/6/16	Term Expiry 5/10/2019
Lillian Hansell	Trustee	Elected 10/6/16	Term Expiry 6/10/2019
Simon Auva'a	Trustee	Elected 10/6/16	Term Expiry 6/10/2019

Lincoln Heights School



2017 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$5817 (excluding GST).

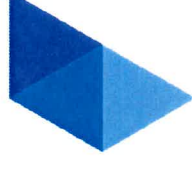
The funding was spent as our school contribution to the sport activator jointly funded by Sport Waitakere.

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

- support 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 cluster wide sports days
- supports with the organisation and running of within school sports days eg. Cross country and athletics
- train and support our student sports coordinators
- liaise with external agencies and identify the best opportunities for students
- provides staff professional development at staff meetings

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.

Debbie Waikato
PRINCIPAL



School Name:	Lincoln Heights School		School Number:	1341																																																						
Strategic Aim:	<p>Raising the profile & Raising the bar</p> <p>Strategic Goals (aligned)</p> <ul style="list-style-type: none"> Improve outcomes for ALL students, Accelerated progress of 18 months in one year for those below expectation Provide opportunities for both individuals and groups of students to shine Students have agency over their learning and achievement Capture cultural capital Improved attendance 																																																									
Annual Aim:	<p>ALL Maori Students will make positive gains without exception</p>																																																									
Target:	<p>Attendance: For all Maori students to attend school on average 95-100%.</p> <p>Achievement: For school and whanau to establish and implement a whanau education plan in collaboration for each Maori student and by the end of the year to have celebrated the success of goals achieved</p>																																																									
Baseline Data:	<table border="1" data-bbox="1098 940 1284 1597"> <thead> <tr> <th>Attendance Rate per Year Level</th> <th>J</th> <th>U</th> <th>I</th> <th>O</th> <th>L</th> </tr> </thead> <tbody> <tr> <td>Y1</td> <td>2.04%</td> <td>10.20%</td> <td></td> <td></td> <td>81.63%</td> </tr> <tr> <td>Y2</td> <td>1.15%</td> <td>18.39%</td> <td></td> <td></td> <td>66.67%</td> </tr> <tr> <td>Y3</td> <td>1.27%</td> <td>10.13%</td> <td></td> <td></td> <td>77.22%</td> </tr> <tr> <td>Y4</td> <td>1.75%</td> <td>23.21%</td> <td></td> <td></td> <td>71.43%</td> </tr> <tr> <td>Y5</td> <td>1.87%</td> <td>16.82%</td> <td></td> <td></td> <td>72.90%</td> </tr> <tr> <td>Y6</td> <td>1.37%</td> <td>28.77%</td> <td></td> <td></td> <td>63.01%</td> </tr> <tr> <td>Y7</td> <td>3.51%</td> <td>5.26%</td> <td>1.75%</td> <td></td> <td>87.72%</td> </tr> <tr> <td>Y8</td> <td>2.56%</td> <td>11.54%</td> <td></td> <td></td> <td>75.64%</td> </tr> </tbody> </table> <p>The above table demonstrated the attendance rates after 8 school days at the beginning of 2017.</p>				Attendance Rate per Year Level	J	U	I	O	L	Y1	2.04%	10.20%			81.63%	Y2	1.15%	18.39%			66.67%	Y3	1.27%	10.13%			77.22%	Y4	1.75%	23.21%			71.43%	Y5	1.87%	16.82%			72.90%	Y6	1.37%	28.77%			63.01%	Y7	3.51%	5.26%	1.75%		87.72%	Y8	2.56%	11.54%			75.64%
Attendance Rate per Year Level	J	U	I	O	L																																																					
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Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>
<p>March- 1/3 of whanau in this cohort attended meeting and agreed to participation Very positive start to plan with whanau keen to work on education plans collaboratively with school.</p> <p>April- A “Ministry of Education Student Achievement Function Practitioner” offered to contribute to our work in this area this year; offering to support where we best see their services needed. This is being considered.</p> <p>May- Excuses for absence were reviewed and patterns considered. Whanau education plan packs were sent home.</p> <p>June- Whanau hui held on 14th June. Guest speaker Charlie Fabiano from Te Mana Programme. Five whanau education plans initiated. Strategy to text whanau reminder did not produce results. Parents and staff in attendance agreed we would send out personalised letters again for next meeting in three</p>	<p>37% of Maori students (23) attended school on average 95-100%. 4 students had 100% attendance The cohort began with 73 students Attendance for this cohort moved from 74.5% after 7 days of school this year to 89% for those 63 students remaining at end of year. (By comparison the whole school average was 86.1%)</p> <p>March- 82.5% attendance rate as at 20/3 for this cohort compared to 86.6% full school May- 82.9% compared to 87% full school June- 82.7% compared to 86.4% full school August- 82.8% compared to 86.3% full school September- 83.5% compared to 86.5% full school</p> <p>By August 32% of the cohort had made positive attendance improvements. 6 students with 100% attendance rates, 1 student with 17% shift in attendance rate 53%-70%, 4 students with 11-15% shift, 5 with 6-10% shift, 9 with 1-4% shift</p>	<p>Staff have been particularly focused this year on dialogic teaching practices in Maths which model improved teacher/student interactions and engagement in constructive and class community dialogue particularly in Mathematics- although this approach can be transferred to all curriculum areas with skilled teaching.</p> <p>Expectations surrounding regular school attendance has been significant profiled this year, in letters, via text alert, memos, newsletters, messages home and at assemblies. Admin staff are now expecting more regular feedback from home surrounding absences and have implemented a reminder slip which goes home weekly when a child is absent from school without justification.</p> <p>“Through the gate by half past eight”</p>

Tātaritanga raraunga

weeks time.

July-

Whanau hui scheduled for 26th July.

Aug-

Four whanau in attendance at last whanau hui which focused on a “home learning” theme. Detailed attendance report presented to Board.

Letters sent to families giving an update on individual student attendance rates and request for completion of whanau education plan. Invitations to “Tweens to Teens” parent night.

Oct- Tweens to Teens parent night was attended by one parent from the cohort. There were four other parents in attendance.

Nov- Tackling tech parent night was also attended by three families from this cohort.

December- Celebration of families whose whanau education plans were complete with gift hampers.

10 students with more than 10% decline in attendance rate. (Of these 4 have special needs)

12% of whanau education plans were completed for the cohort by those that attended whanau hui.

In Mathematics 40.2% of Maori students are tracking at National Standards expectations in comparison to the school picture of 46%. This is a 9.1% shift from 2016 for these students when just 31.6% were achieving at or above.

caught on, and has been used to good effect.

There have been a series of whanau hu planned and coordinated, inviting whanau to participate in wananga run by The Parenting Place and to attend hui and collaborate on whanau education plans.

Planning for next year:

Tātaritanga raraunga

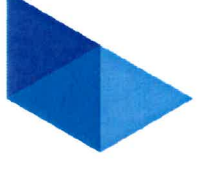
The Board is well placed to represent its Maori community through two elected trustees of Maori descent, myself with strong interest in culturally responsive and informed practice.

The paper Jeanette shared with us “Engagement with Maori Communities within predominantly Pakeha school environments (2014) identified parent perceptions of school based on prior experiences through their own and others schooling as a barrier exploring more as a school Board and as a Kahui ako to break down the stereotypes whanau may have about school and the stereotypes staff have about the role of whanau in school and wider community. This is an important piece of work for us to dialogue about the importance of being at school each day.

Whāia te iti kahurangi ki te tūohu koe me he maunga teitei

Seek the treasure you value most dearly: if you bow your head, let it be to a lofty mountain

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	All Years
Full Attendance			10% (1)				13% (1)			3% (2)
Less than 4 days absence					14% (1)	17% (2)		25% (2)	30% (3)	11% (8)
4-8 Days absence				9% (1)			13% (1)	25% (2)		5% (4)
9-19 days absence		43% (3)	50% (5)	27% (3)	43% (3)	33% (4)	25% (2)	38% (3)	20% (2)	34% (25)
20 days or more absence		57% (4)	40% (4)	64% (7)	43% (3)	50% (6)	50% (4)	13% (1)	50% (5)	47% (34)
Totals		7	10	11	7	12	8	8	10	Totals 73



School Name:	Lincoln Heights School	School Number:	1341
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Strategic Aim:	Rigorous Inquiry into Mathematics achievement & Leadership improvement		
Annual Aim:	<p>To rigorously inquire into possible internal and external causes of results.</p> <p>To strengthen role of the leadership in ensuring engagement and success in Mathematics for all.</p>		
Target:	<ol style="list-style-type: none"> 1. 25% of Principal time spent on leading improvement in teaching and learning [mainly math in 2017] 2. 25% of Deputy Principal time spent on leading improvement in teaching and learning [mainly math in 2017] 3. 25% of Team Leader time spent on leading improvement in math 4. 100% of teachers who meet the desired standards of DMIC math pedagogy 5. 100% of teachers who provide their colleagues with reliable moderated math assessment data. 6. 100% of team leader's focus group children who have reached the agreed standard in math. 		
Baseline Data:	<p>How was baseline gathered? What was the conservative baseline?</p> <p>1-2. Estimate for 2016 was completed by Principal and Deputy Principal independently estimating their own and the other's time percentage. Independent estimates were then discussed, and agreed estimates entered after resolution of differences with reference to 2016 calendars (3% Principal & 7% Deputy)</p> <p>3. Estimate for 2016 was completed by Team Leader and Deputy Principal independently estimating Team Leader's time percentage. Independent estimates were then discussed, and agreed estimates entered after resolution of differences with reference to 2016 calendars etc.</p> <p>4. Time point is December 2016. Reviewed and clarified the Developing Mathematical Inquiring Communities indicators used for this exercise. Deputy Principal and Principal independently rated each teacher against each selected indicator on a separate sheet. Ratings were discussed, agreed and recorded. (No teachers fully met desired standards of effective pedagogy)</p> <p>5. Decided what is meant by reliable and moderated. Deputy Principal and Team Leader reviewed the 2016 data from each teacher and made an independent Yes/ No evaluation. Discussed and recorded agreed judgment. (No baseline available)</p> <p>6. Deputy Principal completed this section on basis of 2016 data and reviewed with each Team Leader.</p> <p>(Year 1: WB16.1% B8.9% A71.4% Ab3.6%, Year 2: WB4.3% B38.3% A55.3% Ab2.1%, Year 3: WB4.7% B53.5% A39.5% Ab2.3%, Year 4: WB4.6% B53.8% A30.8% Ab10.8%, Year 5: WB10.5% B36.8% A42.1% Ab10.5%, Year 6: WB22.9% B33.3% A29.2% Ab14.6%, Year 7: WB10.2% B49.0% A34.7% Ab6.1%, Year 8: WB31.1% B40.0% A36.7% Ab2.2%, Total: WB12.8% B39.1% A41.4% Ab6.6% = 48.3% schoolwide)</p>		

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>March- Focus was on advocacy skills for senior leaders, and interrogation of data skills for middle leaders. Clarifying exemplars of practice in teaching Maths, assessment review, & establishing improved feedback loops were next steps.</p> <p>April- Senior leadership reviewed their beliefs and values that underpinned their leadership practice when attempting to gain commitment. A second version of indicators for effective teaching practice in Maths was also drafted in collaboration with Bobbie Hunter.</p> <p>May- Staff activities were co-planned by Viviane Robinson and Senior Leadership Team to develop the following capabilities. Strong knowledge of theory and principles underpinning DMiC (Developing Mathematical Inquiry Communities) so all leaders in a position to be able to explain, defend and justify</p>	<p>An improved foundation has been established during our short period of time working with Viviane Robinson.</p> <p>Percentage of Principal time spent on leading improvement in teaching and learning [mainly math in 2017] shifted 11%.</p> <p>Percentage of Deputy Principal time spent on leading improvement in teaching and learning shifted to an average of 18% each week.</p> <p>Team Leaders began tracking time spent on leading improvement in math with 50% of team leaders doubling leadership time.</p> <p>Percentage of teachers who meet all of the desired standards of DMiC math pedagogy shifted to 28%</p> <p>Percentage of teachers who provide their colleagues with reliable moderated math assessment data shifted to 28%</p>	<p>Despite increased workload of Principal and Deputy, with second Deputy vacancy, both Principal and Deputy improved instructional leadership time by 11% each- better prioritising our core improvement goals.</p> <p>Greater attention was paid to: Determining and then articulating expectations, exposing underpinning leadership and teaching beliefs, establishing indicators & systems for tracking success.</p> <p>There was improved delegation of responsibility e.g. appraisal, coaching & feedback sessions</p> <p>Creating routines which were repeated was also significant- e.g. coaching & feedback sessions with teachers, leadership time tracking, regular time with facilitators</p> <p>The current snapshot is clean data and the slight decline reflects the fact that as a result of the 2017 PLD, school leadership learned about the problems</p>	<p>All six goals previously set will be sustained</p> <p>Improvements required include:</p> <p>More regular use of Open To Learning™ conversations by all leaders</p> <p>More structured time planning by leaders to meet targets set</p> <p>Improved teacher content knowledge across the Maths curriculum</p> <p>Teachers more regularly evaluating their practice according to the matrix</p> <p>Restructuring the 2018 work plan to prevent unnecessary distraction from our goals</p> <p>Improving reliability of data</p>

<p>DMIC model using BES principles Able to provide clear answers to questions about DMIC Confident use of Effective Teaching & Learning in Maths matrix in own classrooms Skilled design of DMIC tasks Consistently effective management of group norms Knowledgeable and skilled in assessing of DMIC maths High capability in Moderating assessments of DMIC maths Conduct high quality feedback conversations with teachers integrating PAC and OTL Conduct formal appraisals</p> <p>June- Team leaders participated in a two-day intensive professional development session with Viviane Robinson which focused on “Open to learning conversations™”. Teams practiced preparing mathematical problems together and received feedback from Massey University staff about their design. A mid-year “checking in” staff meeting was held on 18 June. Among other things, strengthening culture of the following was discussed:</p> <ul style="list-style-type: none"> • Credibility e.g. Leaders and 	<p>46% percent of team leader’s focus group children reached the agreed standard in math.</p> <p>In Mathematics 40.2% of Maori students are tracking at National Standards expectations in comparison to the school picture of 46%. This is a 9.1% shift from 2016 for these students when just 31.6% were achieving at or above.</p> <p>Feedback from Viviane Robinson: Since this PLD is designed to support leaders in carrying out their specific responsibilities, I, as leadership facilitator, do not meet directly with teachers but support the responsible leaders in addressing the barriers to improvement wherever those barriers occur. The senior leaders have been extremely supportive of this challenging approach and have been committed as indicated by their co-construction of all meeting agendas and other PLD activities. Everyone was honest and brave in our open to learning™ sessions reflecting on aspects of school culture that were barriers to achieving improvement goals.</p>	<p>with earlier data and improved systems are now in place to ensure teachers and leaders are able to provide more reliable data.</p>
<p>Feedback from Massey University</p>		

<p>teachers strengthening knowledge of theory and principles underpinning DMIC</p> <ul style="list-style-type: none"> • Commitment e.g. Leaders prioritizing time for Maths leadership • Consistency e.g. Leaders establishing expectations same for all • Capability e.g. Leaders upskilling themselves in leading to raise achievement • Collaboration e.g. Skilled design of tasks together • Checking In e.g. Leaders improving checking in on understanding, agreement and commitment <p>July- Team leaders met with Bobbie Hunter to critique their Maths lesson plans- both the planning and then following on from this time, the lesson itself. Over the next three weeks Massey University staff did the same with all teachers, with team leaders and senior leadership team in support.</p> <p>Work with Viviane Robinson at the end of term 2 resulted in Principal and DP being tasked with reviewing job descriptions and calendars to ensure</p>	<p>facilitators:</p> <p>Leadership have been highly supportive and on board with the change in pedagogy. The model that the school have taken on board this year has allowed for growth in leadership capability development and supported potential long term sustainability. This model is time intensive, but critical due to the opportunity it provides for individual need. All teams on board and invested, with exception of one team who took longer to grasp the potential of the approach and its impact for shifting student achievement. Nearly all teachers are receptive to co-constructing lessons and implementing effective teaching practices in line with pedagogy. Staff were highly professional, organized, prepared with lessons and open. At staff meetings people were engaged, committed and working to achieving goals. PD has been tailored well due to the model being used.</p>	
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<p>that we are able to dedicate enough time to instructional leadership. Plans were made to appoint two new Associate Principals to join the senior leadership team.</p>	<p>Aug- Teachers received coaching by Massey University facilitators, supported by team leaders and senior leadership team. Feedback from teachers about the usefulness of these sessions was positive. A further professional development application was submitted to continue to embed key learning. A series of senior and team leaders' indicators to measure progress in Maths leadership was developed by Viviane Robinson in collaboration with senior leaders. Indicators track the amount of Principal, Deputy and Team leader time spent leading improving Maths outcomes, the percent of teachers meeting desired Maths pedagogy standards, those using the agreed format/process for moderation of overall teacher judgments in Maths as well as student outcomes.</p>	<p>Sept- Teachers met with Massey University facilitators, senior leaders and team leaders for coaching and</p>
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<p>feedback sessions.</p> <p>Senior leaders and two middle leaders began plotting use of time on Maths leadership with a goal of 25% of time to be spent on Maths leadership which will improve student outcomes.</p> <p>Ministry of Education declined the last professional development application- which Massey University and our school have asked be reviewed.</p> <p>Oct- Ministry of Education reversed the decision around no hours being provided and we got approved for the 414 Maths hours for 2018 as requested. Middle leaders met with Deputy to discuss the leadership indicators related to their practice.</p> <p>Another round of feedback and coaching sessions commenced with a focus this time on a revised written feedback form being used and taking a snapshot about the performance of teachers and students on a quality teaching and learning matrix.</p> <p>Nov-Dec Regular conversations with leaders and teachers about goals, data analysis and reporting ensued, with the final documenting of appraisals for the year.</p>		
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MINISTRY OF EDUCATION
in Tatarstan

Tataritanga raraunga

Planning for next year:

The focus will be on reducing change to increase improvement.

Targets will remain as follows:

7. 25% of Principal time spent on leading improvement in teaching and learning [mainly math in 2017]
8. 25% of Deputy Principal time spent on leading improvement in teaching and learning [mainly math in 2017]
9. 25% of Team Leader time spent on leading improvement in math
10. 100% of teachers will meet the desired standards of DMiC math pedagogy
11. 100% of teachers will provide their colleagues with reliable moderated math assessment data.
12. 100% of team leaders' focus group children will reach the agreed standard in math.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF LINCOLN HEIGHTS SCHOOL FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

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 Horwath 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 18, that comprise the statement of financial position as at 31 December 2017, 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 2017; 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 24 May 2017. 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 of Trustees 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.

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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance and Kiwisport Report attached to the financial statements, 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 (Revised): *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 Horwath New Zealand Audit Partnership

On behalf of the Auditor-General

Auckland, New Zealand