

Lincoln Heights

Annual Report for the year ended 31 December 2020

Ministry Number:	1341
Principal:	Leisha Byrnes
School Address:	Keegan Drive, Auckland
School Postal Address:	PO Box 79193, Waitakere, 0656
School Phone:	09-8327480
School Email:	lhs@lincolnheights.school.nz
Service Provider:	Edtech Financial Services Ltd

Lincoln Heights School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Reuben Baker	Chairperson	EM	2022
Raewyn Clark	Deputy Chairperson	EM	2023
Sean Carter	Trustee	EM	2023
Lillian Hansell	Trustee	EM	2022
Gordon Irving	Staff Trustee	EM	2022
Leisha Byrnes	Principal	Appointed Position	

Lincoln Heights Annual Report

For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Lincoln Heights
Statement of Responsibility
For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Reuben Peter Baker

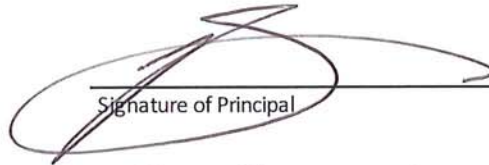
Full Name of Board Chairperson

Leisha Byrnes

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

31st May 2021

Date:

31 May 2021

Date:

Lincoln Heights School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	4,825,165	3,969,916	3,960,230
Locally Raised Funds	3	132,380	179,490	166,055
Interest Income		9,382	9,000	14,263
		<u>4,966,927</u>	<u>4,158,406</u>	<u>4,140,548</u>
Expenses				
Locally Raised Funds	3	41,904	46,350	45,051
Learning Resources	4	3,010,404	2,579,675	2,511,075
Administration	5	236,936	234,606	246,855
Finance		5,104	4,850	4,547
Property	6	1,198,166	1,073,908	1,091,429
Depreciation	7	97,076	102,662	90,575
Loss on Disposal of Property, Plant and Equipment		711	-	5,176
		<u>4,590,301</u>	<u>4,042,051</u>	<u>3,994,708</u>
Net Surplus for the year		376,626	116,355	145,840
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>376,626</u></u>	<u><u>116,355</u></u>	<u><u>145,840</u></u>

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



Lincoln Heights School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	2020	2020	2019
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	779,969	779,969	634,129
Total comprehensive revenue and expense for the year	376,626	116,355	145,840
Equity at 31 December	24 1,156,595	896,324	779,969
Retained Earnings	1,156,595	896,324	779,969
Equity at 31 December	1,156,595	896,324	779,969

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



Lincoln Heights School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	1,009,166	376,761	366,279
Accounts Receivable	9	212,923	143,000	164,697
GST Receivable		4,761	-	-
Prepayments		2,602	12,500	12,557
Inventories	10	3,090	4,200	4,207
Investments	11	-	350,000	351,481
		<u>1,232,542</u>	<u>886,461</u>	<u>899,221</u>
Current Liabilities				
GST Payable		-	4,000	4,431
Accounts Payable	13	230,746	185,000	183,398
Revenue Received in Advance	14	33,357	68,561	140,006
Provision for Cyclical Maintenance	15	198,831	106,155	34,500
Painting Contract Liability - Current Portion	16	13,416	18,503	21,340
Finance Lease Liability - Current Portion	17	20,473	20,500	19,641
Funds Held for Capital Works Projects	18	42,441	-	-
		<u>539,264</u>	<u>402,719</u>	<u>403,316</u>
Working Capital Surplus/(Deficit)		693,278	483,742	495,905
Non-current Assets				
Property, Plant and Equipment	12	525,218	473,882	423,544
		<u>525,218</u>	<u>473,882</u>	<u>423,544</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	33,300	34,300	83,882
Painting Contract Liability	16	-	-	12,664
Finance Lease Liability	17	28,601	27,000	42,934
		<u>61,901</u>	<u>61,300</u>	<u>139,480</u>
Net Assets		<u><u>1,156,595</u></u>	<u><u>896,324</u></u>	<u><u>779,969</u></u>
Equity	24	<u><u>1,156,595</u></u>	<u><u>896,324</u></u>	<u><u>779,969</u></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 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,781,624	1,304,400	1,232,343
Locally Raised Funds		77,174	147,989	197,443
Goods and Services Tax (net)		(9,192)	(431)	10,737
Payments to Employees		(924,990)	(775,065)	(709,684)
Payments to Suppliers		(444,302)	(489,245)	(432,459)
Cyclical Maintenance Payments in the year		(3,852)	-	(11,615)
Interest Paid		(5,104)	(4,850)	(4,547)
Interest Received		11,157	9,779	14,426
Net cash from/(to) Operating Activities		482,515	192,577	296,644
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(192,082)	(153,000)	(42,859)
Purchase of Investments		351,481	-	(320,954)
Proceeds from Sale of Investments		-	1,481	-
Net cash from/(to) Investing Activities		159,399	(151,519)	(363,813)
Cash flows from Financing Activities				
Finance Lease Payments		(20,880)	(15,075)	12,501
Painting Contract Payments		(20,588)	(15,501)	(16,456)
Funds Held for Capital Works Projects		42,441	-	-
Net cash from/(to) Financing Activities		973	(30,576)	(3,955)
Net increase/(decrease) in cash and cash equivalents		642,887	10,482	(71,124)
Cash and cash equivalents at the beginning of the year	8	366,279	366,279	437,403
Cash and cash equivalents at the end of the year	8	1,009,166	376,761	366,279

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

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



Lincoln Heights

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Reporting Entity

Lincoln Heights (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 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 2020 to 31 December 2020 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 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 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools 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.

Inventories

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

Investments

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

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.

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

Revenue Received in Advance

Revenue received in advance relates to monies received from ORS response fund and IWS 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 this revenue received in advance, should the School be unable to provide the services to which they relate.



Lincoln Heights

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

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 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	951,824	782,150	712,682
Teachers' Salaries Grants	2,114,832	1,820,000	1,894,234
Use of Land and Buildings Grants	875,557	826,968	833,970
Resource Teachers Learning and Behaviour Grants	2,122	14,000	7,870
Other MoE Grants	742,449	456,798	424,185
Other Government Grants	138,381	70,000	87,289
	<u>4,825,165</u>	<u>3,969,916</u>	<u>3,960,230</u>

The School has opted in to the donations scheme for this year. Total amount received was \$60,150.

Other MOE Grants total includes additional COVID-19 funding totalling \$46,396 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	51,257	105,000	67,997
Activities	15,117	17,390	17,725
Trading	19,551	29,900	34,293
Fundraising	14,228	8,000	17,697
Other Revenue	32,227	19,200	28,343
	<u>132,380</u>	<u>179,490</u>	<u>166,055</u>
Expenses			
Activities	17,550	18,500	7,301
Trading	22,791	27,500	30,844
Fundraising (Costs of Raising Funds)	563	-	4,812
Other Locally Raised Funds Expenditure	1,000	350	2,094
	<u>41,904</u>	<u>46,350</u>	<u>45,051</u>
	<u>90,476</u>	<u>133,140</u>	<u>121,004</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	72,992	106,542	63,574
Equipment Repairs	1,443	1,700	109
Information and Communication Technology	16,750	19,550	15,359
Extra-Curricular Activities	31,205	16,900	8,472
Library Resources	4,702	1,700	1,896
Employee Benefits - Salaries	2,842,483	2,392,133	2,396,495
Staff Development	40,829	41,150	25,170
	<u>3,010,404</u>	<u>2,579,675</u>	<u>2,511,075</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	6,940	6,940	6,738
Board of Trustees Fees	5,575	5,600	5,410
Board of Trustees Expenses	8,060	9,750	15,533
Communication	7,245	7,300	7,265
Consumables	17,056	25,150	19,191
Other	22,701	16,000	20,187
Employee Benefits - Salaries	151,407	146,750	155,652
Insurance	4,644	3,808	3,834
Service Providers, Contractors and Consultancy	13,308	13,308	13,045
	<u>236,936</u>	<u>234,606</u>	<u>246,855</u>

6 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	12,888	12,050	10,536
Consultancy and Contract Services	59,913	60,150	60,064
Cyclical Maintenance Expense	117,601	35,500	54,456
Grounds	18,419	20,500	12,382
Heat, Light and Water	28,446	33,800	35,803
Rates	114	90	96
Repairs and Maintenance	16,576	20,500	20,575
Use of Land and Buildings	875,557	826,968	833,970
Security	11,278	7,800	10,084
Employee Benefits - Salaries	57,374	56,550	53,463
	<u>1,198,166</u>	<u>1,073,908</u>	<u>1,091,429</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Buildings - School	9,092	9,092	9,092
Furniture and Equipment	38,694	42,980	35,193
Information and Communication Technology	24,747	26,420	16,727
Leased Assets	21,698	20,670	26,514
Library Resources	2,845	3,500	3,049
	<u>97,076</u>	<u>102,662</u>	<u>90,575</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	360	360	360
Bank Current Account	937,741	68,401	54,493
Bank Call Account	71,065	8,000	8,813
Short-term Bank Deposits	-	300,000	302,613
Cash and cash equivalents for Statement of Cash Flows	<u>1,009,166</u>	<u>376,761</u>	<u>366,279</u>

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

Of the \$1,009,166 Cash and Cash Equivalents, \$42,441 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$1,009,166 Cash and Cash Equivalents, \$32,457 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9 Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	37,105	14,000	13,846
Receivables from the Ministry of Education	-	-	3,577
Interest Receivable	4	1,000	1,779
Bank Staffing Underuse	-	-	17,973
Teacher Salaries Grant Receivable	175,814	128,000	127,522
	<u>212,923</u>	<u>143,000</u>	<u>164,697</u>
Receivables from Exchange Transactions	37,109	15,000	15,625
Receivables from Non-Exchange Transactions	175,814	128,000	149,072
	<u>212,923</u>	<u>143,000</u>	<u>164,697</u>

10 Inventories

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	3,090	1,500	1,551
School Uniforms	-	2,700	2,656
	<u>3,090</u>	<u>4,200</u>	<u>4,207</u>

11 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	-	350,000	351,481
Total Investments	<u>-</u>	<u>350,000</u>	<u>351,481</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	186,081	-	-	-	(9,092)	176,989
Furniture and Equipment	134,243	111,672	-	-	(38,694)	207,221
Information and Communication Technology	20,795	78,285	-	-	(24,747)	74,333
Leased Assets	61,081	7,379	-	-	(21,698)	46,762
Library Resources	21,344	2,125	(711)	-	(2,845)	19,913
Balance at 31 December 2020	423,544	199,461	(711)	-	(97,076)	525,218

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	292,344	(115,355)	176,989
Furniture and Equipment	559,001	(351,780)	207,221
Information and Communication Technology	394,317	(319,984)	74,333
Leased Assets	119,467	(72,705)	46,762
Library Resources	55,203	(35,290)	19,913
Balance at 31 December 2020	1,420,332	(895,114)	525,218

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

The net carrying value of equipment held under a finance lease is \$46,762 (2019: \$61,081).

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

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

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	12,208	20,000	19,182
Accruals	4,650	10,000	10,062
Employee Entitlements - Salaries	178,575	130,000	129,574
Employee Entitlements - Leave Accrual	35,313	25,000	24,580
	<u>230,746</u>	<u>185,000</u>	<u>183,398</u>
Payables for Exchange Transactions	230,746	185,000	183,398
	<u>230,746</u>	<u>185,000</u>	<u>183,398</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	32,457	67,061	107,159
Other	900	1,500	32,847
	<u>33,357</u>	<u>68,561</u>	<u>140,006</u>

15 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	118,382	118,382	75,541
Increase/(decrease) to the Provision During the Year	117,601	35,500	54,456
Use of the Provision During the Year	(3,852)	(13,427)	(11,615)
Provision at the End of the Year	<u>232,131</u>	<u>140,455</u>	<u>118,382</u>
Cyclical Maintenance - Current	198,831	106,155	34,500
Cyclical Maintenance - Term	33,300	34,300	83,882
	<u>232,131</u>	<u>140,455</u>	<u>118,382</u>

16 Painting Contract Liability

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	13,416	18,503	21,340
Non Current Liability	-	-	12,664
	<u>13,416</u>	<u>18,503</u>	<u>34,004</u>

In 2004 the Board signed an agreement with Programme Maintenance Services Ltd (the contractor) for an agreed programme of work covering a fourteen year period. The programme provides for 2 exterior repaints of the Ministry owned buildings in 2014 and 2021, with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,771. 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 2020

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):

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	24,044	20,500	24,412
Later than One Year and no Later than Five Years	31,365	27,000	48,544
	<u>55,410</u>	<u>47,500</u>	<u>72,956</u>

18 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Canopy Replacement <i>Completed</i>	(3,577)	194,797	186,713	-	4,507
AMS/ILE Project <i>In progress</i>	-	267,543	280,600	-	(13,057)
Electrical Upgrade <i>In progress</i>	-	127,385	106,143	-	21,242
IT/Resource Room <i>In progress</i>	-	62,382	63,638	-	(1,256)
LSC Project <i>Completed</i>	-	48,777	38,096	-	10,681
Convert Resource Room to teaching spaces <i>Completed</i>	-	70,651	74,527	-	(3,876)
SIP Landscaping <i>In progress</i>	-	9,500	800	-	8,700
SIP Front Entrance Structure <i>In progress</i>	-	16,900	1,400	-	15,500
Totals	<u>(3,577)</u>	<u>797,935</u>	<u>751,917</u>	<u>-</u>	<u>42,441</u>

Represented by:

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

60,630
(18,189)
42,441

2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Canopy Replacement <i>In progress</i>	-	-	3,577	-	(3,577)
Totals	<u>-</u>	<u>-</u>	<u>3,577</u>	<u>-</u>	<u>(3,577)</u>

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 2020

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,575	5,410
Full-time equivalent members	0.13	0.17
<i>Leadership Team</i>		
Remuneration	372,807	302,781
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	378,382	308,191
Total full-time equivalent personnel	3.13	3.17

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	110-120
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:

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	3	-
	3	-

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 (except as noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: nil)

24 Managing Capital

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

25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	1,009,166	376,761	366,279
Receivables	212,923	143,000	164,697
Investments - Term Deposits	-	350,000	351,481
Total Financial assets measured at amortised cost	<u>1,222,089</u>	<u>869,761</u>	<u>882,457</u>
Financial liabilities measured at amortised cost			
Payables	230,746	185,000	183,398
Finance Leases	49,074	47,500	62,575
Painting Contract Liability	13,416	18,503	34,004
Total Financial Liabilities Measured at Amortised Cost	<u>293,236</u>	<u>251,003</u>	<u>279,977</u>

26 Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF LINCOLN HEIGHTS SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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*

Our audit was completed on 31 May 2021. 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 the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

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

© 2019 Findex (Aust) Pty Ltd

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

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

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

Independence

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

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



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



School Name:	Lincoln Heights School	School Number:	1341															
Strategic Aim:	<p>School Improvement 2019 Plan</p> <p>Improve outcomes for all students, particularly Maori, Pasifika and children with special educational needs.</p>																	
Annual Aim:	<p>To ensure that the school had a strategic direction, the SLT decided to continue to use the targets set out in the Achievement Challenge of the Kāhui Ako. This set out the goals for our data to reflect the national average of achievement by 2023.</p>																	
Target:	<p>To increase student achievement in mathematics, reading and writing through an increased focus on student need.</p> <p>Goals: Reading - 68% at or above curriculum expectation Writing - 61% at or above Maths - 60% at or above</p> <p>ALL TARGET STUDENTS TO MAKE ACCELERATED PROGRESS</p>																	
Baseline Data:	<p>Longitudinal and Baseline Data</p> <p>Reading 2017 Data - At or Above</p> <table border="0"> <tr> <td>59% All</td> <td>57% Māori all</td> <td>60% Pacific all</td> <td>58% Boys all</td> <td>49% Year 2 all</td> </tr> </table> <p>Reading 2018 Data</p> <table border="0"> <tr> <td>53% All</td> <td>52% Māori all</td> <td>47% Pacific all</td> <td>46% Boys all</td> <td>32% Year 2 all</td> </tr> </table> <p>Reading 2019 Data</p> <table border="0"> <tr> <td>56%All</td> <td>55% Māori all</td> <td>48% Pacific all</td> <td>49% Boys all</td> <td>48% Year 2 all</td> </tr> </table>			59% All	57% Māori all	60% Pacific all	58% Boys all	49% Year 2 all	53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all	56%All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all
59% All	57% Māori all	60% Pacific all	58% Boys all	49% Year 2 all														
53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all														
56%All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all														

Writing 2017 Data - At or Above

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

Writing 2018 Data

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

Writing 2019 Data

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

Mathematics 2017 Data

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

Mathematics 2018 Data

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

Mathematics 2019 Data

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

* Indicates results for the year level cohort – boys only

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

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

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

Checking in on Teachers understanding of selection of focus students

Planning for next year:

In 2020 we aim to:

Use our LSC to support teachers to implement learning supports

Review our Learning Support and develop new programmes

Increase expectations in planning and assessment

Undertake PLD in literacy content

Continue with PLD in AforL – check for consistency

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



School Name:	Lincoln Heights School	School Number:	1341																																				
Strategic Aim:	<p>School Improvement 2020 Plan</p> <p>Improve outcomes for all students, particularly Maori, Pasifika and children with special educational needs.</p>																																						
Annual Aim:	<p>To ensure that the school 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 of achievement by 2023.</p>																																						
Target:	<p>To increase student achievement in Mathematics, Reading and Writing through an increased focus on and response to student need.</p> <p>Goals: Reading - 77% at or above curriculum expectation Writing - 74% at or above Maths - 72% at or above</p> <p>ALL STUDENTS ACHIEVING BELOW TO MAKE ACCELERATED PROGRESS</p>																																						
Baseline Data:	<p>Longitudinal and Baseline Data</p> <table border="0"> <tr> <td>Reading 2017 Data - At or Above</td> <td></td> <td></td> <td></td> </tr> <tr> <td>59% All</td> <td>57% Māori all</td> <td>60% Pacific all</td> <td>58% Boys all</td> </tr> <tr> <td></td> <td></td> <td></td> <td>49% Year 2 all</td> </tr> <tr> <td>Reading 2018 Data</td> <td></td> <td></td> <td></td> </tr> <tr> <td>53% All</td> <td>52% Māori all</td> <td>47% Pacific all</td> <td>46% Boys all</td> </tr> <tr> <td></td> <td></td> <td></td> <td>32% Year 2 all</td> </tr> <tr> <td>Reading 2019 Data</td> <td></td> <td></td> <td></td> </tr> <tr> <td>56%All</td> <td>55% Māori all</td> <td>48% Pacific all</td> <td>49% Boys all</td> </tr> <tr> <td></td> <td></td> <td></td> <td>48% Year 2 all</td> </tr> </table>			Reading 2017 Data - At or Above				59% All	57% Māori all	60% Pacific all	58% Boys all				49% Year 2 all	Reading 2018 Data				53% All	52% Māori all	47% Pacific all	46% Boys all				32% Year 2 all	Reading 2019 Data				56%All	55% Māori all	48% Pacific all	49% Boys all				48% Year 2 all
Reading 2017 Data - At or Above																																							
59% All	57% Māori all	60% Pacific all	58% Boys all																																				
			49% Year 2 all																																				
Reading 2018 Data																																							
53% All	52% Māori all	47% Pacific all	46% Boys all																																				
			32% Year 2 all																																				
Reading 2019 Data																																							
56%All	55% Māori all	48% Pacific all	49% Boys all																																				
			48% Year 2 all																																				

Writing 2017 Data - At or Above	51% All	43% Māori all	53% Pacific all	49% Boys all	35% Year 5*
Writing 2018 Data	53% All	46% Māori all	55% Pacific all	43% Boys all	26% Year 6*
Writing 2019 Data	53% All	48% Māori all	51% Pacific all	45% Boys all	38% Year 7*
Mathematics 2017 Data	50% All	37% Māori all	45% Pacific all	48% Boys all	35% Year 5*
Mathematics 2018 Data	47% All	37% Māori all	49% Pacific all	51% Boys all	23% Year 6*
Mathematics 2019 Data	53% All	52% Māori all	40% Pacific all	51% Boys all	21% Year 7*
* Indicates results for the year level cohort – boys only					
Target Students 2020	There are 99 children in the Target Student cohort Reading 'Below' expectation (based on 2019 end of year data). As a school we believe that there needs to be increased urgency to shift these learners. We will do this through targeted PLD (AforL, Reading content and engagement in ALL), improved learning support, deliberate and effective acts of teaching, explicit and shared expectations and increased whanau engagement.				
All	25% (100 children)	All	29% (64 children)	Boys	22% (36 children) Girls
Māori	29% (29 children)	All	32% (20 children)	Boys	23% (9 children) Girls
Pacific	30% (51 children)	All	33% (33 children)	Boys	25% (18 children) Girls
Four Target students (achieving below) in both Maths and Writing (72 children per curriculum area) will be selected by each class teacher (with support from TL and or SLT) and their progress monitored throughout the year.					

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>
Use our LSC to support teachers to implement learning supports	Review of Learning Support		
Increase expectations in planning and assessment	Development of new programmes PALS established and implemented across the school		
Undertake PLD in literacy content	Nadine Sorrenson working with LHS teachers to enhance content knowledge in literacy		
Continue with PLD in AforL – check for consistency	Embedding AforL and increasing student and teacher agency Increased expectation for teachers to use AforL across the curriculum – R/W/M		
Increase Teacher knowledge of acceleration in Maths and Literacy through involvement in ALiM and ALL	ALiM – Gene and Gareth ALL – Emily, Simotu, Abby, Pieta and Aissha Sharing of strategies with wider school		
Planning for next year:			
In 2021 we aim to:			



Lincoln Heights School

2020 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$6120.00(excluding GST).

The majority of the funding (\$5320.00) was spent as our school contribution to the sport activator jointly funded by Sport Waitakere.

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

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

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

The remaining \$800.00 was used to purchase an outdoor speaker to be used during sports events and to promote movement during lunch breaks by playing music.



Leisha Byrnes
PRINCIPAL