

# Lincoln Heights School

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

## Lincoln Heights School

# Members of the Board of Trustees

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Reuben Baker	Chairperson	EM	Sep-22
Raewyn Clark	Deputy Chairperson	EM	Mar-24
Sean Carter	Trustee	EM	Mar-24
Lillian Hansell	Trustee	EM	Sep-22
Ben Lynch	Trustee	Co-opted	Oct-23
Gordon Irving	Staff Trustee	EM	Sep-22

# Lincoln Heights School

Annual Report - For the year ended 31 December 2021

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### **Other Information**

Analysis of Variance

Kiwisport

# Lincoln Heights School Statement of Responsibility

For the year ended 31 December 2021

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

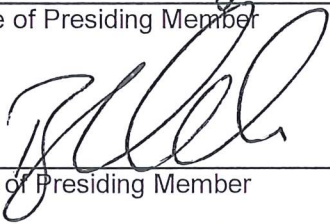
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

*Raewyn Jan Clark.*

Full Name of Presiding Member



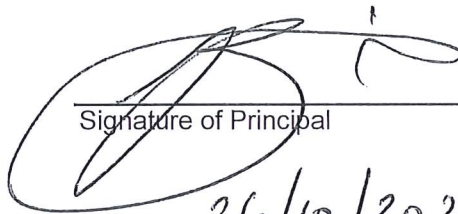
Signature of Presiding Member

*26/10/22*

Date:

*Leisha Michelle Anne Byrnes*

Full Name of Principal



Signature of Principal

*26/10/2022*

Date:

# Lincoln Heights School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	5,252,232	4,311,587	4,825,165
Locally Raised Funds	3	80,326	59,017	132,379
Interest Income		1,896	1,000	9,382
		<hr/>	<hr/>	<hr/>
		5,334,454	4,371,604	4,966,926
<b>Expenses</b>				
Locally Raised Funds	3	20,556	22,737	41,903
Learning Resources	4	3,367,876	2,851,497	3,010,404
Administration	5	544,457	231,307	236,936
Finance		3,572	4,500	5,104
Property	6	936,678	1,127,240	1,198,166
Depreciation	11	91,071	97,950	97,076
Loss on Disposal of Property, Plant and Equipment		7,393	-	711
		<hr/>	<hr/>	<hr/>
		4,971,603	4,335,231	4,590,300
<b>Net Surplus for the year</b>		362,851	36,373	376,626
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		362,851	36,373	376,626

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 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>	1,156,595	1,156,595	779,969
Total comprehensive revenue and expense for the year	362,851	36,373	376,626
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,271	-	-
<b>Equity at 31 December</b>	<b>1,529,717</b>	<b>1,192,968</b>	<b>1,156,595</b>

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,079,794	368,646	1,009,166
Accounts Receivable	8	291,138	195,005	212,923
GST Receivable		19,945	4,800	4,761
Prepayments		3,290	3,000	2,602
Inventories	9	3,297	3,500	3,090
Investments	10	300,715	500,000	-
		<hr/>	<hr/>	<hr/>
		1,698,179	1,074,951	1,232,542
<b>Current Liabilities</b>				
Accounts Payable	12	327,890	237,500	230,746
Revenue Received in Advance	13	62,831	500	33,357
Provision for Cyclical Maintenance	14	108,700	84,400	198,831
Painting Contract Liability	15	-	-	13,416
Finance Lease Liability	16	19,453	14,523	20,473
Funds held for Capital Works Projects	17	62,269	-	42,441
		<hr/>	<hr/>	<hr/>
		581,143	336,923	539,264
<b>Working Capital Surplus/(Deficit)</b>		1,117,036	738,028	693,278
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	581,849	495,768	525,218
		<hr/>	<hr/>	<hr/>
		581,849	495,768	525,218
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	143,895	26,750	33,300
Finance Lease Liability	16	25,273	14,078	28,601
		<hr/>	<hr/>	<hr/>
		169,168	40,828	61,901
<b>Net Assets</b>		<hr/>	<hr/>	<hr/>
		1,529,717	1,192,968	1,156,595
<b>Equity</b>		<hr/>	<hr/>	<hr/>
		1,529,717	1,192,968	1,156,595

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,822,647	1,575,160	1,781,624
Locally Raised Funds		97,550	80,722	77,174
Goods and Services Tax (net)		(15,184)	(39)	(9,192)
Payments to Employees		(933,588)	(899,030)	(924,990)
Payments to Suppliers		(455,260)	(749,002)	(448,154)
Interest Paid		(3,572)	(4,500)	(5,104)
Interest Received		1,510	999	-
				11,157
Net cash from/(to) Operating Activities		514,103	4,310	482,515
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(138,970)	(68,500)	(192,082)
Purchase of Investments		(300,715)	(500,000)	351,481
Net cash from/(to) Investing Activities		(439,685)	(568,500)	159,399
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,271	-	-
Finance Lease Payments		(20,473)	(20,473)	(20,880)
Painting contract payments		(13,416)	(13,416)	(20,588)
Funds Administered on Behalf of Third Parties		19,828	(42,441)	42,441
Net cash from/(to) Financing Activities		(3,790)	(76,330)	973
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>70,628</b>	<b>(640,520)</b>	<b>642,887</b>
Cash and cash equivalents at the beginning of the year	7	1,009,166	1,009,166	366,279
<b>Cash and cash equivalents at the end of the year</b>	7	<b>1,079,794</b>	<b>368,646</b>	<b>1,009,166</b>

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 School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Lincoln Heights School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 for 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 14.

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

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



# Lincoln Heights School

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

For the year ended 31 December 2021

### **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.

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **f) Cash and Cash Equivalents**

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



# Lincoln Heights School

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

For the year ended 31 December 2021

### g) 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.

### h) Inventories

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

### i) Investments

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

### j) Property, Plant and Equipment

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

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



# Lincoln Heights School

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

For the year ended 31 December 2021

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

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

#### *Non cash generating assets*

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

### **l) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

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

Revenue received in advance relates to fees received from hall bonds and sports bonds 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.

### **o) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.



# Lincoln Heights School

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

For the year ended 31 December 2021

### **p) 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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

### **q) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **r) Budget Figures**

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

### **s) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	1,004,818	912,833	951,824
Teachers' Salaries Grants	2,412,340	1,870,000	2,114,832
Use of Land and Buildings Grants	663,211	833,970	875,557
Other MoE Grants	1,059,713	594,784	744,571
Other Government Grants	112,150	100,000	138,381
	<u>5,252,232</u>	<u>4,311,587</u>	<u>4,825,165</u>

The school has opted in to the donations scheme for this year. Total amount received was \$66,300.

### 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	14,470	500	51,257
Fees for Extra Curricular Activities	9,927	8,200	12,299
Trading	15,468	18,800	19,551
Fundraising & Community Grants	3,355	12,200	15,428
Other Revenue	37,106	19,317	33,844
	<u>80,326</u>	<u>59,017</u>	<u>132,379</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	1,526	2,117	15,644
Trading	17,803	18,300	22,791
Fundraising and Community Grant Costs	220	1,500	936
Other Locally Raised Funds Expenditure	1,007	820	2,532
	<u>20,556</u>	<u>22,737</u>	<u>41,903</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>59,770</u>	<u>36,280</u>	<u>90,476</u>

### 4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	178,240	195,541	104,197
Equipment Repairs	431	1,700	1,443
Information and Communication Technology	17,045	27,300	16,750
Library Resources	3,261	2,450	4,702
Employee Benefits - Salaries	3,135,156	2,564,156	2,842,483
Staff Development	33,743	60,350	40,829
	<u>3,367,876</u>	<u>2,851,497</u>	<u>3,010,404</u>



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,356	6,940	6,940
Board Fees	5,465	5,575	5,575
Board Expenses	7,556	11,650	8,060
Healthy School Lunches Programme	301,593	-	-
Communication	7,743	5,600	7,245
Consumables	17,529	17,850	17,056
Other	21,437	19,150	22,701
Employee Benefits - Salaries	155,969	146,800	151,407
Insurance	5,495	4,172	4,644
Service Providers, Contractors and Consultancy	14,314	13,570	13,308
	<u>544,457</u>	<u>231,307</u>	<u>236,936</u>

### 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	9,180	12,050	12,888
Consultancy and Contract Services	59,422	59,500	59,421
Cyclical Maintenance Provision	40,950	33,500	117,601
Grounds	47,921	46,150	18,911
Heat, Light and Water	32,565	37,480	28,446
Rates	123	90	114
Repairs and Maintenance	17,142	36,000	16,576
Use of Land and Buildings	663,211	833,970	875,557
Security	4,981	8,500	11,278
Employee Benefits - Salaries	61,183	60,000	57,374
	<u>936,678</u>	<u>1,127,240</u>	<u>1,198,166</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Change rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,079,794	368,646	1,009,166
Cash and cash equivalents for Statement of Cash Flows	<u>1,079,794</u>	<u>368,646</u>	<u>1,009,166</u>

Of the \$1,079,794 Cash and Cash Equivalents, \$62,270 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

2020:

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.

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	19,971	15,000	37,105
Receivables from the Ministry of Education	59,800	-	-
Interest Receivable	390	5	4
Banking Staffing Underuse	22,025	-	-
Teacher Salaries Grant Receivable	188,952	180,000	175,814
	<u>291,138</u>	<u>195,005</u>	<u>212,923</u>
Receivables from Exchange Transactions	20,361	15,005	37,109
Receivables from Non-Exchange Transactions	270,777	180,000	175,814
	<u>291,138</u>	<u>195,005</u>	<u>212,923</u>

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	3,297	3,500	3,090
	<u>3,297</u>	<u>3,500</u>	<u>3,090</u>





# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	300,715	500,000	-
<b>Total Investments</b>	<b>300,715</b>	<b>500,000</b>	<b>-</b>

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Buildings	176,989	50,000	-	-	(9,092)	<b>217,897</b>
Furniture and Equipment	207,221	64,208	(1,070)	-	(38,788)	<b>231,571</b>
Information and Communication Technology	74,333	16,842	(5,295)	-	(19,709)	<b>66,171</b>
Leased Assets	46,762	16,125	-	-	(20,131)	<b>42,756</b>
Library Resources	19,913	7,920	(1,028)	-	(3,351)	<b>23,454</b>
<b>Balance at 31 December 2021</b>	<b>525,218</b>	<b>155,095</b>	<b>(7,393)</b>	<b>-</b>	<b>(91,071)</b>	<b>581,849</b>

The net carrying value of equipment held under a finance lease is \$42,756 (2020: \$46,762)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	342,344	(124,447)	<b>217,897</b>	292,344	(115,355)	<b>176,989</b>
Furniture and Equipment	622,010	(390,439)	<b>231,571</b>	559,001	(351,780)	<b>207,221</b>
Information and Communication Technology	403,012	(336,841)	<b>66,171</b>	394,317	(319,984)	<b>74,333</b>
Leased Assets	98,509	(55,753)	<b>42,756</b>	119,467	(72,705)	<b>46,762</b>
Library Resources	60,272	(36,818)	<b>23,454</b>	55,203	(35,290)	<b>19,913</b>
<b>Balance at 31 December</b>	<b>1,526,147</b>	<b>(944,298)</b>	<b>581,849</b>	<b>1,420,332</b>	<b>(895,114)</b>	<b>525,218</b>



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	89,335	12,500	12,208
Accruals	5,149	5,000	4,650
Employee Entitlements - Salaries	191,905	180,000	178,575
Employee Entitlements - Leave Accrual	41,501	40,000	35,313
	<u>327,890</u>	<u>237,500</u>	<u>230,746</u>
Payables for Exchange Transactions	327,890	237,500	230,746
	<u>327,890</u>	<u>237,500</u>	<u>230,746</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry	61,841	-	32,457
Other	990	500	900
	<u>62,831</u>	<u>500</u>	<u>33,357</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	232,131	232,131	118,382
Increase / (decrease) to the Provision During the Year	32,464	33,500	117,601
Use of the Provision During the Year	(12,000)	(154,481)	(3,852)
Provision at the End of the Year	<u>252,595</u>	<u>111,150</u>	<u>232,131</u>
Cyclical Maintenance - Current	108,700	84,400	198,831
Cyclical Maintenance - Term	143,895	26,750	33,300
	<u>252,595</u>	<u>111,150</u>	<u>232,131</u>

# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 15. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	-	-	13,416
	-	-	13,416

### 16. Finance Lease Liability

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

Minimum lease payments payable:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	22,577	15,523	24,044
Later than One Year and no Later than Five Years	27,225	16,078	31,365
Future Finance Charges	(5,076)	(3,000)	(6,335)
	44,726	28,601	49,074
<b>Represented by</b>			
Finance lease liability - Current	19,453	14,523	20,473
Finance lease liability - Term	25,273	14,078	28,601
	44,726	28,601	49,074

# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under receivables from the Ministry in account receivable note 8.

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Canopy Replacement	4,507	4,518	(8,827)	-	198
AMS/ILE Project	(13,057)	-	(16,964)	-	(30,021)
Electrical Upgrade	21,242	-	(24,356)	-	(3,114)
IT/Resource Room	(1,256)	1,256	-	-	-
LSC Project	10,681	(10,681)	-	-	-
Convert Resource Room to teaching spaces	(3,876)	3,876	-	-	-
SIP Landscaping	8,700	64,213	(62,543)	-	10,370
SIP Front Entrance Structure	15,500	162,427	(91,669)	-	86,258
1,7 Roofing Replacement	-	35,295	(36,717)	-	(1,422)
Totals	42,441	260,904	(241,076)	-	62,269

### Represented by:

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

96,826

(34,557)

62,269

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

### 18. Related Party Transactions

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

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



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 19. Remuneration

#### Key management personnel compensation

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	5,465	5,575
<i>Leadership Team</i>		
Remuneration	384,617	372,807
Full-time equivalent members	3	3
Total key management personnel remuneration	390,082	378,382

There are six members of the Board excluding the Principal. The Board had held twelve full meetings of the Board in the year. The Board does not have Finance and Property members. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
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:

<b>Remuneration</b>	<b>2021</b>	<b>2020</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100-110	1.00	3.00
110-120	2.00	0.00
	3.00	3.00

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

### 20. Compensation and Other Benefits Upon Leaving

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-

# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021. (Contingent liabilities and assets at 31 December 2020: Nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

### 22. Commitments

#### (a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2020: Nil)

### 23. Financial Instruments

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	1,079,794	368,646	1,009,166
Receivables	291,138	195,005	212,923
Investments - Term Deposits	300,715	500,000	-
Total Financial assets measured at amortised cost	<u>1,671,647</u>	<u>1,063,651</u>	<u>1,222,089</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	327,890	237,500	230,746
Finance Leases	44,726	28,601	49,074
Painting Contract Liability	-	-	13,416
Total Financial liabilities measured at amortised cost	<u>372,616</u>	<u>266,101</u>	<u>293,236</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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



# Lincoln Heights School

## Notes to Financial Statements (cont'd)

For the year ended 31 December 2021

### 26. COVID 19 Pandemic on going implications

#### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

#### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

#### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

#### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

#### Other impacts affecting our school

Increased staffing costs (Day-to-Day relievers, and funding received in 2021 that could not be spent due to school being closed therefore rolled over to 2022 creating a deficit budget).

Insurance claim submitted 2022 for devices not returned by students in 2021. This insurance claim was paid in 2022.



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS LINCOLN HEIGHTS SCHOOL FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 26<sup>th</sup> October 2022. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwi sport 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



<b>School Name:</b>	Lincoln Heights School	<b>School Number:</b>	1341
<b>Strategic Aim:</b>	<p><b>School Improvement 2021 Plan</b></p> <p>Improve outcomes for all students, particularly Māori, Pasifika and children with special educational needs.</p>		
<b>School Goal:</b>	<p>To raise student achievement to 70% 'At' or 'Above' in core curriculum areas and increase student engagement (to 80% in every class) for ALL learners.</p>		
<b>Strategic Aim:</b>	<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>		
<b>Target:</b>	<p>To increase student achievement in Mathematics, Reading and Writing through an increased focus on and response to student need.</p> <p>Goals: Reading - 70% at or above curriculum expectation          Writing - 70% at or above          Maths - 70% at or above</p> <p>ALL STUDENTS ACHIEVING BELOW TO MAKE ACCELERATED PROGRESS</p>		
<b>Baseline Data:</b>	<p><b>Longitudinal and Baseline Data</b></p> <p><b>Reading 2017 Data - At or Above</b>          59% All    57% Māori all    60% Pacific all    58% Boys all    49% Year 2 all</p> <p><b>Reading 2018 Data</b></p>		

53% All	52% Māori all	47% Pacific all	46% Boys all	32% Year 2 all
<b>Reading 2019 Data</b>				
56% All	55% Māori all	48% Pacific all	49% Boys all	48% Year 2 all
<b>Reading 2020 Data</b>				
51.5% All	46.9% Māori all	42.8% Pacific all	47.6% Boys all	40.5% Year 2 all
<b>Reading 2021 Data</b>				
40.4% All	31.9% Māori all	30.4% Pacific all	38.7% Boys all	19.3% Year 2 all
<b>Writing 2017 Data - At or Above</b>				
51% All	43% Māori all	53% Pacific all	49% Boys all	35% Year 5*
<b>Writing 2018 Data</b>				
53% All	46% Māori all	55% Pacific all	43% Boys all	26% Year 6*
<b>Writing 2019 Data</b>				
53% All	48% Māori all	51% Pacific all	45% Boys all	38% Year 7*
<b>Writing 2020 Data</b>				
64.8% All	46.5% Māori all	51.9% Pacific all	54% Boys all	40% Year 8*
<b>Writing 2021 Data</b>				
40.3% All	31.9% Māori all	35.5% Pacific all	36.1% Boys all	28% Year 8*
<b>Mathematics 2017 Data</b>				
50% All	37% Māori all	45% Pacific all	48% Boys all	35% Year 5*
<b>Mathematics 2018 Data</b>				
47% All	37% Māori all	49% Pacific all	51% Boys all	23% Year 6*
<b>Mathematics 2019 Data</b>				
53% All	52% Māori all	40% Pacific all	51% Boys all	21% Year 7*
<b>Mathematics 2020 Data</b>				
50% All	45.2% Māori all	40.1% Pacific all	50% Boys all	23.3% Year 8*
<b>Mathematics 2021 Data</b>				
37.6% All	22.5% Māori all	33.2% Pacific all	38.4% Boys all	36% Year 8*

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

### Target Students 2021

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 and Reading content), improved learning support, deliberate and effective acts of teaching, explicit and shared expectations and increased whanau engagement.

<b>All 2020</b>	25% (100 children) All	29% (64 children) Boys	22% (36 children) Girls
<b>All 2021</b>	33.8% (68 children) All	38.5% (39 children) Boys	27.6% (29 children) Girls
<b>Māori 2020</b>	29% (29 children) All	32% (20 children) Boys	23% (9 children) Girls
<b>Māori 2021</b>	29% (29 children) All	32% (20 children) Boys	23% (9 children) Girls
<b>Pacific 2020</b>	30% (51 children) All	33% (33 children) Boys	25% (18 children) Girls
<b>Pacific 2021</b>	30.8% (39 children) All	37.5% (24 children) Boys	20% (15 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.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Use our LSC to support teachers to implement learning supports	Review of Learning Support <ul style="list-style-type: none"> <li>- Development of Learning support register</li> <li>- Improved transition process</li> <li>- Increased number of children receiving learning support</li> </ul> Development of new programmes <ul style="list-style-type: none"> <li>- Roll out of Quick 60 programme</li> </ul>	Programme was disrupted by lockdowns and level 2 – didn't gain the traction that was expected.  Attendance was an issue pre and post lockdowns for a number of children – particularly Māori and Pacifica.  Many children were unable to access online learning during the first lockdown due to either lack of device or internet access. This was	<ul style="list-style-type: none"> <li>- Continuation of Boys only class with focus on developing strategies for self-regulation.</li> <li>- Structured Literacy to be trialled in year 3/4</li> <li>- Formal spelling programme (The Code) to be introduced across the school – what must be taught.</li> <li>- Review of TA work flow – ensuring we have consistent people and are able to build momentum.</li> </ul>

	<p>Better systems around student identification and intervention – more timely response to student need and access to learning supports</p> <p>Better applications and increased numbers of children receiving learning support</p>	<p>improved in the August lockdown, but engagement in zoom sessions was on average &lt;50% in all classes. Lack of engagement was particularly high amongst our Māori and Pacifica boys.</p> <p>Learning support staff – 1 full-time 2 part time. This model may need to be reviewed to ensure best outcomes for students.</p>	<ul style="list-style-type: none"> <li>- Increased number of Learning Support Staff to ensure increased engagement in learning and opportunities for success.</li> <li>- Raised expectations for engagement</li> <li>- Check and Connect introduced</li> </ul>
<p>Increase expectations in planning and assessment</p>	<p>PALS established 2019 and implemented across the school at the start of the 2020 year</p> <p>Planning templates and process was redefined with better school wide expectations</p> <p>PALs PLD to inform OTJs</p>	<p>Online planning was implemented alongside a change in report timing and content. While this was set to reduce teacher time and stress, with the interruptions to meetings and increased learning around online teaching, it wasn't as effective in reducing stress as hoped.</p> <p>There was an increased use of the PAL to support making OTJs and this may have led to children being more accurately assessed.</p>	<ul style="list-style-type: none"> <li>- Embed PALS</li> <li>- Monitor student progress over time to ensure that children are making consistent progress and not 'scallop'.</li> <li>- Increase expectations and high standards for planning, student feedback and book expectations</li> <li>- Implement TL Handbook</li> <li>- Ensure smaller class sizes &lt;25</li> <li>- BoT to overstaff a teacher</li> <li>- SLT to lead planning and ensure there is consistency of overviews</li> </ul>
<p>Continue with PLD in AforL – check for consistency</p>	<p>Work with Selena and Brian continues</p> <p>Increased expectation for teachers to use AforL across the curriculum – R/W/M</p>	<p>Local Curriculum established, however, COVID interrupted a full implementation.</p> <p>Teacher practise monitored against the matrix – some improvement evident.</p> <p>Improved AforL pages in the PAL</p>	<p>Trial Local Curriculum – review planning format</p> <p>AforL content to be in Literacy in 2022</p> <p>Team Leaders to continue to monitor Teacher practise in reading to ensure that AforL expectations continue.</p> <p>Introduction of Maths no Problem in 2022</p>

<p>Increase Teacher knowledge of acceleration in Maths and Literacy through involvement in MST</p>	<p>MST – GH</p> <p>Sharing of strategies with wider school</p>	<p>PAL acceleration pages used to support OTJ</p> <p>Greater clarity for developing OTJ – led to some downward shifts, but will lead to improved consistency over time.</p> <p>COVID impacted on the delivery of ALiM and ALL. This and reduced attendance reduced the outcomes for students.</p>	<ul style="list-style-type: none"> <li>- Second year MST</li> <li>- Strategies for acceleration to be included in PAL</li> <li>- Continued PLD around differentiation</li> </ul>
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## 2021 End of Year data

DATA	NARRATIVE
<p><b>Year 1</b></p> <p><b>READING at and above</b></p> <p>All = 15.8%    M = 20%    F = 11.1%    Maori = 0%    Pacifica = 0%</p> <p><b>WRITING</b></p> <p>All = 51.7%    M = 58%    F = 44.4%    Maori = 53.8%    Pacifica = 40%</p> <p><b>MATHS</b></p> <p>All = 51.7%    M = 54.9%    F = 48.1%    <b>Maori = 61.5%</b>    Pacifica = 44%</p>	<p>2022 assessment needs to be adapted to reflect the BSLA foundational learning cycle and expectations.</p> <p>Many of these students attended school for less than 12 weeks of face to face teaching.</p> <p>They would have also experienced a disruption to ECE schooling.</p> <p>Online learning was challenging for them as they were difficult to engage and attendance through zoom was irregular. Most found the online learning through Google classroom difficult and required a commitment from whanau to complete.</p> <p>Staff did their best to be available, but data shows that there are significant gaps to fill for these learners moving forward.</p> <p>Poor enrolment numbers in the latter half of the year have impacted on our start of year roll numbers, but they are steadily climbing.</p> <p>Maori students are achieving above their peers in the year 1 cohort, with more 61% of Maori achieving at or above in maths.</p>
<p><b>Year 2</b></p> <p><b>READING</b></p> <p>All = 19.3%    M = 7.6%    F = 30.8%    Maori = 0%    Pacifica = 5%</p> <p><b>WRITING</b></p> <p>All = 21.6%    M = 12%    F = 30.8%    Maori = 18.8%    Pacifica = 15%</p> <p><b>MATHS</b></p> <p>All = 26.9%    M = 19.2%    F = 34.6%    Maori = 6.3%    Pacifica = 19%</p>	
<p><b>Year 3</b></p> <p><b>READING</b></p> <p>All = 35.9%    M = 31.8%    F = 41.2%    Maori = 30%    Pacifica = 15.8%</p> <p><b>WRITING</b></p> <p>All = 22.5%    M = 9.1%    F = 38.9%    Maori = 20%    Pacifica = 5%</p> <p><b>MATHS</b></p>	



All = 23.1%	M = 13%	F = 37.5%	Maori = 20%	Pacifika = 0%
<b>Year 4</b>				
<b>READING</b>				
All = 47.4%	M = 51.7%	F = 35.7%	Maori = 35%	Pacifika = 46.2%
<b>WRITING</b>				
All = 43.9%	M = 48.3%	F = 39.3%	Maori = 35%	Pacifika = 46.2%
<b>MATHS</b>				
All = 38.6%	M = 37.9%	F = 39.3%	Maori = 20%	<b>Pacifika = 46.1%</b>
<b>Year 5</b>				
<b>READING</b>				
All = 65.2%	M = 56.7%	<b>F = 81%</b>	<b>Maori = 77.8%</b>	Pacifika = 45.5%
<b>WRITING</b>				
All = 63%	M = 50%	<b>F = 87.5%</b>	<b>Maori = 77.8%</b>	Pacifika = 50%
<b>MATHS</b>				
All = 50%	M = 50%	F = 50.1%	Maori = 33.3%	Pacifika = 45.5%
<b>Year 6</b>				
<b>READING</b>				
All = 47.7%	M = 50%	F = 44.8%	Maori = 40%	<b>Pacifika = 50%</b>
<b>WRITING</b>				
All = 41.6%	M = 38.9%	F = 44.8%	Maori = 25%	<b>Pacifika = 45%</b>
<p>Whanau were generally engaged with staff, however learning was not completed with any consistency and zoom sessions were poorly attended.</p> <p>Although not a great result, Samoan students are performing better than Maori in Maths and above the cohort.</p> <p>It is interesting to note that girls and Maori are performing significantly higher than the rest of the cohort in literacy, and Pacifika students are performing higher in mathematics.</p>				

<p><b>MATHS</b></p> <p>All = 44.6%    M = 50%    F = 37.9%    Maori = 25%    <b>Pacifika = 50%</b></p>	<p>Although these students had the greatest capacity to independently access online learning it was probably the least engaged group, with many students 'opting out' particularly those in year 8.</p> <p>This group of year 8s are of great concern as they move to high school with large gaps in their learning and irregular attendance over the last 2 years. Some are yet to enrol in highschool.</p>
<p><b>Year 7</b></p> <p><b>READING</b></p> <p>All = 48.9%    M = 45.8%    F = 52.4%    Maori = 46.7%    Pacifika = 33.3%</p> <p><b>WRITING</b></p> <p>All = 35.6%    M = 29.2%    F = 42.9%    Maori = 20%    Pacifika = 33.3%</p> <p><b>MATHS</b></p> <p>All = 28.9%    M = 33.3%    F = 23.8%    Maori = 6.7%    Pacifika = 16.7%</p>	<p><b>Year 8</b></p> <p><b>READING</b></p> <p>All = 46.6%    M = 40%    F = 55%    Maori = 38.5%    Pacifika = 38.9%</p> <p><b>WRITING</b></p> <p>All = 37.8%    M = 28%    F = 50%    Maori = 23.1%    Pacifika = 44.4%</p> <p><b>MATHS</b></p> <p>All = 28.9%    M = 36%    F = 20%    Maori = 15.4%    Pacifika = 27.8%</p>
<p><b>MOEMOE FOU</b></p> <p><b>READING</b></p> <p><b>0-2</b></p> <p>WB = 83%    B = 0%    At = 16%    Ab = 0%</p> <p><b>2-4</b></p> <p>WB = 75%    B = 25%    At = 0%    Ab = 0%</p>	<p>There was generally higher levels of engagement for Moemoe Fou than in other areas of the school. This could be because of high whanau expectations or greater consistency from staff. There were still some children who did not participate fully or regularly and there will be gaps needed to be filled to ensure the children make ongoing progress.</p> <p>The PALS have supported with developing consistency for moderation of student achievement. This is an area we haven't looked at for Moemoe Fou before.</p>

5-8

WB = 12.5% B = 43.75% At = 37.5% Ab = 6.25%

#### WRITING

0-2

WB = 66% B = 16% At = 16% Ab = 0%

2-4

WB = 38% B = 62% At = 0% Ab = 0%

5-8

WB = 6.25% B = 68.75% At = 18.75% Ab = 6.25%

#### MATHS

0-2

WB = 83% B = 0% At = 16% Ab = 0%

2-4

WB = 31% B = 69% At = 0% Ab = 0%

5-8

WB = 6.25% B = 50% At = 37.5% Ab = 6.25%

#### General Observations:

Attendance was greatly affected by COVID-19 in 2020 - 2021. When we look at the general trends of attendance in the period we are tracking, it is clear that this would impact on student achievement and engagement. One of the things we noticed is the attendance of our Maori students has been significantly impacted by COVID. See the attached attendance report.

In 2022 we need to work with the Moemoe Fou team to develop some learning progressions for our Samoan language achievement to ensure there is consistent assessment across the team – especially for Writing and Reading in years 0-5. In years 6-8 we can use assessments in English to monitor achievement and progress.

This piece of work is more complex than just copying the English progressions as there is no existing framework or matrix we can refer to.

Discussions with Tessa Kite have raised some questions around reviewing the vision, developing the learning progressions and strengthening the practice in Moemoe Fou.

Moemoe Fou had some great learning occur through distance learning and there was consistent attendance from many families.

Building on relationships with other schools with bilingual units and contributing Samoan ECE will be a priority in 2022.

## Planning for next year:

**While we still aspire to reach the National average for achievement set out by the Kahui Ako, we realise that with 3 years of disruption, that this goal is getting increasingly more challenging. With that in mind, we have amended our school goal to 70% achievement (At or Above) and 80% engagement (in class attending to the learning).**

In 2022 we aim to raise student achievement to 70% 'At' or 'Above' in core curriculum areas and increase student engagement (to 80% in every class) for ALL learners.

Although we didn't achieve our goals in 2021 we believe that COVID and the disruption to learning (more than 6 months of lost 'face to face' learning) was a significant factor in this and that with solid teaching in foundation skills and knowledge we can accelerate student progress. While we acknowledge 'well-being' as an important component to student achievement and a teacher's sense of efficacy, we also recognise that success and engagement will also improve well-being, school culture and morale.

Each Team has a particular area of further development for 2022 alongside our whole school PLD in Mathematics.

**Pohutukawa** is continuing to strengthen their skills in Phonics teaching and we believe this will positively impact on our data moving forward.

**Nikau** is also looking at foundational literacy as there are a large group of children who are well below in this cohort. This team is also looking at developing Mathematics Teaching with 'Maths No Problem'.

**Totara and Kauri** are focussing on accelerating progress in Literacy and developing Mathematics Teaching with 'Maths No Problem'.

Each team is also undertaking an inquiry each 5-10 weeks, looking at implementing strategies which will impact on student learning.

### **Kahukura**

Refine IEP process to align with SSP recommendations and report against IEP goals to BoT and whanau.

### **Moemoe Fou**

Explore assessment opportunities to better reflect progress in MMF  
Bilingual PLD – to develop a Lincoln Heights Samoan Progression of learning  
Increase engagement with ECE

# Lincoln Heights School



## 2021 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$67367.00(excluding GST).

2021 was a challenging year with limited opportunity for children to participate in organised sport. The senior Leadership Team decided to use the funds to position us to positively for the 2022 year in anticipation for increased sporting opportunities.

This funding allowed our school to purchase the following items:

- Sports uniforms for organised sports and weekend school teams
- Gym mats for access to gymnastics opportunities
- Life jackets for increased aquatic opportunities
- Air compressor to maintain 'competition' balls and equipment

All teachers and children will have the opportunity throughout the year to use this equipment to increase active sports participation regardless of ability or need.

We anticipate that in 2022 we will use a significant amount of the funding to support access to aquatics opportunities.

  
Leisha Byrnes  
**PRINCIPAL**