

Lincoln Heights School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Lincoln Heights School

Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/Expires
Reuben Baker	Presiding Member	EM	Sep-22
Raewyn Clark	Presiding Member	EM	Mar-24
Sean Carter	Trustee	EM	Mar-24
Lillian Hansell	Trustee	EM	Sep-22
Ben Lynch	Trustee, Deputy Presiding Mbr	Co-opted	Oct-23
Gordon Irving	Staff Trustee	EM	Sep-22
Kiri McCabe	Trustee	EM	Sep-24
Ken Tuioti	Trustee	EM	Sep-24

Lincoln Heights School

Annual Report - For the year ended 31 December 2022

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Kiwisport

Lincoln Heights School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Raewyn Jan Clark.
Full Name of Presiding Member


Signature of Presiding Member

28/6/2023
Date:

Leisha Michelle Ane Byrnes
Full Name of Principal


Signature of Principal

28/6/2023
Date:

Lincoln Heights School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,508,236	4,511,098	5,252,232
Locally Raised Funds	3	83,203	47,900	80,326
Interest Income		16,184	1,000	1,896
Total Revenue		5,607,623	4,559,998	5,334,454
Expenses				
Locally Raised Funds	3	26,519	28,927	20,556
Learning Resources	4	3,427,252	3,168,184	3,458,947
Administration	5	733,882	244,313	544,457
Finance		3,828	3,570	3,572
Property	6	967,489	1,136,460	936,678
Loss on Disposal of Property, Plant and Equipment		959	-	7,393
Total Expenses		5,159,929	4,581,454	4,971,603
Net Surplus / (Deficit) for the year		447,694	(21,456)	362,851
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		447,694	(21,456)	362,851

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 2022

	2022	2022	2021
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Equity at 1 January	1,529,717	1,529,717	1,156,595
Total comprehensive revenue and expense for the year	447,694	(21,456)	362,851
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	10,271
Equity at 31 December	1,977,411	1,508,261	1,529,717

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,113,615	435,039	1,079,794
Accounts Receivable	8	218,430	209,000	291,138
GST Receivable		8,686	20,000	19,945
Prepayments		9,900	3,300	3,290
Inventories	9	1,897	3,300	3,297
Investments	10	605,059	800,000	300,715
Funds Receivable for Capital Works Projects	16	25,879	-	34,557
		<u>1,983,466</u>	<u>1,470,639</u>	<u>1,732,736</u>
Current Liabilities				
Accounts Payable	12	281,630	329,500	327,890
Revenue Received in Advance	13	83,808	1,000	62,831
Provision for Cyclical Maintenance	14	88,154	54,832	108,700
Finance Lease Liability	15	21,562	22,000	19,453
Funds held for Capital Works Projects	16	8,273	-	96,826
		<u>483,427</u>	<u>407,332</u>	<u>615,700</u>
Working Capital Surplus/(Deficit)		1,500,039	1,063,307	1,117,036
Non-current Assets				
Property, Plant and Equipment	11	646,161	618,424	581,849
		<u>646,161</u>	<u>618,424</u>	<u>581,849</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	150,455	154,970	143,895
Finance Lease Liability	15	18,334	18,500	25,273
		<u>168,789</u>	<u>173,470</u>	<u>169,168</u>
Net Assets		<u>1,977,411</u>	<u>1,508,261</u>	<u>1,529,717</u>
Equity		<u>1,977,411</u>	<u>1,508,261</u>	<u>1,529,717</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,094,352	1,785,525	1,822,647
Locally Raised Funds		79,349	47,881	97,550
Goods and Services Tax (net)		11,259	(55)	(15,184)
Payments to Employees		(1,037,307)	(1,144,275)	(933,588)
Payments to Suppliers		(572,502)	(631,296)	(455,260)
Interest Paid		(3,828)	(3,570)	(3,572)
Interest Received		13,443	1,390	1,510
Net cash from/(to) Operating Activities		584,766	55,600	514,103
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(144,700)	(133,084)	(138,970)
Purchase of Investments		(304,344)	(499,285)	(300,715)
Net cash from/(to) Investing Activities		(449,044)	(632,369)	(439,685)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,271
Finance Lease Payments		(22,026)	(5,717)	(20,473)
Painting contract payments		-	-	(13,416)
Funds Administered on Behalf of Third Parties		(79,875)	(62,269)	19,828
Net cash from/(to) Financing Activities		(101,901)	(67,986)	(3,790)
Net increase/(decrease) in cash and cash equivalents		33,821	(644,755)	70,628
Cash and cash equivalents at the beginning of the year	7	1,079,794	1,079,794	1,009,166
Cash and cash equivalents at the end of the year	7	1,113,615	435,039	1,079,794

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 2022

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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. If applicable, future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

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Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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 (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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 Ministry funding 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) Funds Held for Capital Works

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

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

q) Financial Instruments

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

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

r) 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.

s) Budget Figures

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

t) Services Received In-Kind

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

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,357,129	1,665,541	2,064,531
Teachers' Salaries Grants	2,346,735	1,870,000	2,412,340
Use of Land and Buildings Grants	713,082	875,557	663,211
Other Government Grants	91,290	100,000	112,150
	<u>5,508,236</u>	<u>4,511,098</u>	<u>5,252,232</u>

The school has opted in to the donations scheme for this year. Total amount received was \$66,750.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	7,264	500	14,470
Curriculum related Activities - Purchase of goods and services	6,690	10,800	9,927
Trading	19,206	15,400	15,468
Fundraising & Community Grants	17,053	12,200	3,355
Other Revenue	32,990	9,000	37,106
	<u>83,203</u>	<u>47,900</u>	<u>80,326</u>
Expenses			
Extra Curricular Activities Costs	1,688	2,227	1,526
Trading	22,831	15,300	17,803
Fundraising and Community Grant Costs	626	11,400	220
Other Locally Raised Funds Expenditure	1,374	-	1,007
	<u>26,519</u>	<u>28,927</u>	<u>20,556</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>56,684</u>	<u>18,973</u>	<u>59,770</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	136,754	167,808	178,240
Equipment Repairs	261	1,700	431
Information and Communication Technology	14,510	28,300	17,045
Library Resources	3,367	3,850	3,261
Employee Benefits - Salaries	3,145,981	2,805,026	3,135,156
Staff Development	29,754	63,500	33,743
Depreciation	96,625	98,000	91,071
	<u>3,427,252</u>	<u>3,168,184</u>	<u>3,458,947</u>

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,577	7,577	7,356
Board Fees	4,490	4,860	5,465
Board Expenses	6,922	15,308	7,556
Healthy School Lunches Costs & Expenses	454,691	-	301,593
Communication	7,911	7,800	7,743
Consumables	22,313	17,050	17,529
Other	22,589	23,360	21,437
Employee Benefits - Salaries	187,820	149,795	155,969
Insurance	6,369	5,363	5,495
Service Providers, Contractors and Consultancy	13,200	13,200	14,314
	<u>733,882</u>	<u>244,313</u>	<u>544,457</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,422	9,750	9,180
Consultancy and Contract Services	64,373	59,500	59,422
Cyclical Maintenance Provision	41,494	30,653	40,950
Grounds	19,548	20,400	47,921
Heat, Light and Water	34,058	38,000	32,565
Rates	123	100	123
Repairs and Maintenance	16,199	35,500	17,142
Use of Land and Buildings	713,082	875,557	663,211
Security	8,178	7,000	4,981
Employee Benefits - Salaries	58,012	60,000	61,183
	<u>967,489</u>	<u>1,136,460</u>	<u>936,678</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,113,615	435,039	1,079,794
Cash and cash equivalents for Statement of Cash Flows	<u>1,113,615</u>	<u>435,039</u>	<u>1,079,794</u>

Of the \$1,113,615 Cash and Cash Equivalents, \$8,273 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$1,113,615 Cash and Cash Equivalents, \$80,640 of Ministry unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	26,003	20,000	19,971
Receivables from the Ministry of Education	-	-	59,800
Interest Receivable	3,131	-	390
Banking Staffing Underuse	-	-	22,025
Teacher Salaries Grant Receivable	189,296	189,000	188,952
	<u>218,430</u>	<u>209,000</u>	<u>291,138</u>
Receivables from Exchange Transactions	29,134	20,000	20,361
Receivables from Non-Exchange Transactions	189,296	189,000	270,777
	<u>218,430</u>	<u>209,000</u>	<u>291,138</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,897	3,300	3,297
	<u>1,897</u>	<u>3,300</u>	<u>3,297</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset	\$	\$	\$
Short-term Bank Deposits	605,059	800,000	300,715
Total Investments	<u>605,059</u>	<u>800,000</u>	<u>300,715</u>

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Buildings - School	217,897	-	-	-	(11,592)	206,305
Furniture and Equipment	231,571	119,966	-	-	(36,939)	314,598
Information and Communication Technology	66,171	16,901	-	-	(21,435)	61,637
Leased Assets	42,756	17,196	-	-	(22,868)	37,084
Library Resources	23,454	7,833	(959)	-	(3,791)	26,537
Balance at 31 December 2022	581,849	161,896	(959)	-	(96,625)	646,161

The net carrying value of equipment held under a finance lease is \$37,084 (2021: \$42,756)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	342,344	(136,039)	206,305	342,344	(124,447)	217,897
Furniture and Equipment	741,973	(427,375)	314,598	622,010	(390,439)	231,571
Information and Communication Technology	281,710	(220,073)	61,637	403,012	(336,841)	66,171
Leased Assets	115,705	(78,621)	37,084	98,509	(55,753)	42,756
Library Resources	65,642	(39,105)	26,537	60,272	(36,818)	23,454
Balance at 31 December	1,547,374	(901,213)	646,161	1,526,147	(944,298)	581,849

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	34,032	90,000	89,335
Accruals	6,077	5,500	5,149
Employee Entitlements - Salaries	192,292	192,000	191,905
Employee Entitlements - Leave Accrual	49,229	42,000	41,501
	281,630	329,500	327,890
Payables for Exchange Transactions	281,630	329,500	327,890
	281,630	329,500	327,890

The carrying value of payables approximates their fair value.

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry	80,640	-	61,841
Other	3,168	1,000	990
	<u>83,808</u>	<u>1,000</u>	<u>62,831</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	252,595	252,595	232,131
Increase to the Provision During the Year	30,653	30,653	32,464
Use of the Provision During the Year	(19,071)	-	(12,000)
Other Adjustments	(25,568)	(73,446)	-
Provision at the End of the Year	<u>238,609</u>	<u>209,802</u>	<u>252,595</u>
Cyclical Maintenance - Current	88,154	54,832	108,700
Cyclical Maintenance - Non current	150,455	154,970	143,895
	<u>238,609</u>	<u>209,802</u>	<u>252,595</u>

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the school's quotes from painters in the previous year, actual costs incurred and estimates based on property managers experience.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.

Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	24,210	24,650	22,577
Later than One Year and no Later than Five Years	19,400	19,600	27,225
Future Finance Charges	(3,714)	(3,750)	(5,076)
	<u>39,896</u>	<u>40,500</u>	<u>44,726</u>
Represented by			
Finance lease liability - Current	21,562	22,000	19,453
Finance lease liability - Non current	18,334	18,500	25,273
	<u>39,896</u>	<u>40,500</u>	<u>44,726</u>

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

16. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts / Receivable from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Canopy Replacement		198	-	-	(198)	-
AMS/ILE Project		(30,021)	29,727	-	294	-
Electrical Upgrade		(3,114)	3,114	-	-	-
SIP Landscaping		10,370	-	(4,261)	-	6,109
SIP Front Entrance Structure		86,258	-	(112,137)	-	(25,879)
1,7 Roofing Replacement		(1,422)	1,422	-	-	-
Roofing to Room 28		-	18,401	(16,237)	-	2,164
Totals		62,269	52,664	(132,635)	96	(17,606)

Represented by:

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

	2021	Opening Balances	Receipts / Receivable 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	96,826
Funds Receivable from the Ministry of Education	(34,557)
	<u>62,269</u>

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

17. 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 conditions 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,490	5,465
<i>Leadership Team</i> Remuneration Full-time equivalent members	392,380 3	384,617 3
Total key management personnel remuneration	396,870	390,082

There are currently six members of the Board excluding the Principal as at 31 December 2022. The Board had held ten full meetings of the Board in the year. The Board does not have a separate Finance or Property group that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	1.00	1.00
110-120	2.00	2.00
	<u>3.00</u>	<u>3.00</u>

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

19. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

(Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

Additional Funding wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Lincoln Heights School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$83,010 contract for Landscaping to be completed in 2023, which will be fully funded by the Ministry of Education. \$73,713 has been received of which \$67,604 has been spent on the project to date.

(b) \$200,559 contract for the Front Entrance Structure to be completed in 2023, which will be fully funded by the Ministry of Education. \$179,327 has been received of which \$205,206 has been spent on the project to date.

(c) Roofing to Room 28 to be completed in 2023, which will be fully funded by the Ministry of Education. \$18,401 has been received of which \$16,237 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$787,413)

22. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	1,113,615	435,039	1,079,794
Receivables	218,430	209,000	291,138
Investments - Term Deposits	605,059	800,000	300,715
Total Financial Assets Measured at Amortised Cost	1,937,104	1,444,039	1,671,647
Financial liabilities measured at amortised cost			
Payables	281,630	329,500	327,890
Finance Leases	39,896	40,500	44,726
Total Financial Liabilities Measured at Amortised Cost	321,526	370,000	372,616

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF LINCOLN HEIGHTS SCHOOL'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 28 June 2023. 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwi Sport and Good Employer reports, 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

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Staff are encouraged to report hazards, which are mitigated or eliminated as soon as practicable. Any leave requests are considered on a case-by-case basis and paid discretionary applied as relevant. High risk children are identified and appropriate supports for teaching staff put in place. UBRS training provided to appropriate staff.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>LHS is committed to bi-culturalism. In 2022 LHS employed two Maori teaching staff, and a range of ethnicities for non-teaching staff. LHS provides Samoan bilingual education, having three classrooms with three Samoan teachers and one Samoan teacher aide supporting. LHS has three male teaching staff, plus two other male staff members in senior positions.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are assessed on their professional qualifications provided following transparent shortlist and interview process.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>All teaching staff are given the opportunity to apply for management units after being advertised transparently in-school. Those m.units with a specific focus on Tikanga are given priority.</i>
How have you enhanced the abilities of individual employees?	<i>All staff complete a Professional Growth Cycle. In Term Two staff complete an Intentions survey giving staff to identify areas to grown in or changes to the area they teach in.</i>
How are you recognising the employment requirements of women?	<i>Leave requests for family commitments to support children as given priority. Children are allowed to attend meetings when care cannot be arranged. Children are allowed to attend LHS in their parent classroom if their school is closed for the day.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Equipment is provided for staff members to fully engage with teaching requirements to ensure a safe and inclusive working environment. Property modifications done in 2023 to allow easier access for disabled visitors and staff.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

Good Employer Statement

Lincoln Heights School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Employer Responsibility. We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.



School Name:	Lincoln Heights School	School Number:	1341															
Strategic Aim:	<p>School Improvement 2022 Plan</p> <p>Improve outcomes for all students, particularly Māori, 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> <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														

Reading 2020 Data

51.5% All 46.9% Māori all 42.8% Pacific all 47.6% Boys all 40.5% Year 2 all

Reading 2021 Data

40.4% All 31.9% Māori all 30.4% Pacific all 38.7% Boys all 19.3% Year 2 all

Reading 2022 Data51% All 39% Māori all 50% Pacific all 49% Boys all **67% Year 1 all** 42% 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*

Writing 2020 Data

64.8% All 46.5% Māori all 51.9% Pacific all 54% Boys all 40% Year 8*

Writing 2021 Data

40.3% All 31.9% Māori all 35.5% Pacific all 36.1% Boys all 28% Year 8*

Writing 2022 Data52% All 25% Māori all 54% Pacific all 39% Boys all **82% Year 1 all** 52% Year 2 all**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*

Mathematics 2020 Data

50% All 45.2% Māori all 40.1% Pacific all 50% Boys all 23.3% Year 8*

Mathematics 2021 Data

37.6% All 22.5% Māori all 33.2% Pacific all 38.4% Boys all 36% Year 8*

Mathematics 2022 Data

46% All 28% Māori all 43% Pacific all 47% Boys all **87% Year 1 all**** 51% Year 2 all

* Indicates results for the year level cohort – boys only

** indicates the new cohort for tracking

Target Students 2022

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.

All 2020

25% (100 children) All 29% (64 children) Boys 22% (36 children) Girls

All 2021

33.8% (68 children) All 38.5% (39 children) Boys 27.6% (29 children) Girls

All 2022

50% (42 children) All 54% (22 children) Boys 45% (20 children) Girls

Māori 2020

29% (29 children) All 32% (20 children) Boys 23% (9 children) Girls

Māori 2021

29% (29 children) All 32% (20 children) Boys 23% (9 children) Girls

Pacific 2020

30% (51 children) All 33% (33 children) Boys 25% (18 children) Girls

Pacific 2021

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.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Evaluation <i>Where to next?</i>
<p>Increased capability in Mathematics teaching and teacher efficacy</p>	<p>There has been an increase in maths confidence both from the student and teacher perspective.</p> <p>Our end of year staff survey had the following results:</p> <ul style="list-style-type: none"> 87% of staff felt that their students enjoyed maths more 75% could see improved student outcomes 85% of staff felt that their own content knowledge had improved Overall maths improved by almost 10% (from 37.6% - 46%) 	<p>We believe that Maths no problem will continue to strengthen our mathematics teaching and raise student achievement.</p> <p>A Kāhui Ako ASL is to be appointed for mathematics. This will give us further access to best practise and moderation strategies.</p>
<p>Use GAP analysis to inform teacher needs as well as student next steps and to monitor progress</p> <p>Use IEP process for Kahukura and vulnerable learners</p>	<p>This wasn't implemented as well as hoped.</p> <p>The IEP process within Kahukura was trialled and is going through a review process. It forms a part of our SSP review. There has been increased engagement from therapists and this has been received positively by parents.</p> <p>Vulnerable learner IEPs were introduced, but the cycle was frequently interrupted due to absence of the teacher or availability of</p>	<p>We need to continue to focus on this in 2023 as it is key to determining a students next steps. Our plan is to continue to focus on Maths as our major PLD for 2023 with regular check-ins on AforL and then apply for centrally funded PLD for 2024 again using AforL through a writing lens.</p> <p>The IEP process and format will be reviewed as part of our ongoing SSP inquiry.</p> <p>We will continue to review how we can ensure mainstream IEPs can be regularly reviewed and allow flexibility for absences and lack of whanau engagement.</p>
<p>Source purposeful PLD with clear expectations of theory to practise – Regular feedback from Team Leaders</p>	<p>PLD focussed on Maths no Problem and embedding AforL.</p> <p>In term 2 we did whole school PLD in 'The Zones of Regulation' in response to the student behaviours presenting in school and after the long covid disruptions.</p>	<p>This will continue as a major focus for 2023.</p> <p>This will be a major part of our induction of new staff in 2023 as the shared language has been very positive for both students and staff. It fits well with PB4L and Restorative Practise.</p>

	<p>We also focussed our junior PLD on BSLA and this has had a phenomenal impact on our year 1 results. We are intending to track this cohort to see if the achievement is maintained as the focus from learning to read changes to reading to learn. We suspect it will.</p> <p>In 2021 17% of year 1 students were AT or ABOVE in Reading and 35% in Writing. Compared to 2022 where 67% of year 1 students were AT or ABOVE in Reading and 82% in Writing. This is a significant improvement in both areas.</p> <p>We undertook engagement observations and these showed an improvement in student engagement across the school. We still have a way to go to achieve 80% consistently.</p>	<p>BSLA will continue in 2023 and we will train up some more Learning Support Staff as we feel this could help to fill learner gaps further up the school.</p> <p>Engagement observations and feedback sessions will continue in 2023 as they provide great feedback and growth opportunities for our teachers</p>
<p>Use of school wide planning and clear demonstration of DAT, TA role and differentiation to achieve accelerated learning</p>	<p>School wide planning was implemented to ensure there was consistent teaching across the school.</p>	<p>We will continue with planning as a staff as it assures us that our students are experiencing the wider curriculum more consistently.</p>
<p>Use Check and Connect roles to increase engagement for Maori and Pacific students and their families – particularly post 2020/21 school disruptions</p>	<p>We had a number of staff changes in the initial part of this programme, however, there were good results in terms of engaging parents and strengthening relationships. Of the 48 students in the programme, only 2 continued to have frequent absences.</p> <p>We did have a number of students (4) being regularly brought to school by staff and while this did improve the attendance, it is not a sustainable solution!</p>	<p>We have received funding to continue check and connect for 2023 and we will ensure we staff this carefully.</p> <p>We will refer more quickly to outside agencies for this as it is difficult to sustain bringing students to school.</p>
<p>Use in class support to ensure equitable out comes for all students including Maori, Pacific, ESOL and identified 'at risk'</p>	<p>This year we trialled 5 full time teacher aides who were able to be utilised within teams. This was very effective and enabled us to better target support to where it was needed.</p>	<p>If the budget allows, we will continue with this in 2023.</p>

<p>Use the skills and knowledge within Kahukura, Moemoe Fou and wider staff, to increase teacher capability around inclusion, culturally responsive practise and equity</p>	<p>We didn't do this as effectively as could have. We did see it beginning to happen with increased awareness of cultural weeks and sharing of tips and strategies for Neuro-diverse learners</p>	<p>We will focus our M-units on some of these areas to support their development and increase staff awareness and engagement.</p> <p>We will also enrol on Te Reo Tuatahi</p>
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Planning for next year:

In 2023 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 2022 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.

Kahukura
 Refine IEP process to align with SSP recommendations and report against IEP goals to BoT and whanau.
 Increase Kahukura from 2 classes to 3

Moemoe Fou
 Explore assessment opportunities to better reflect progress in MMF
 Strengthen our Bilingual networks
 Increase engagement with ECE

Lincoln Heights School



2022 Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6346.09 (excluding GST).

2022 has again been 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 2023 year in anticipation for increased sporting opportunities.

This funding allowed our school to purchase the following items:

- Sports uniforms for Saturday netball – which has been a barrier to children participating in the past due to uniform costs
- Buses to Te Atatu Primary for aquatic sports – 5 weeks x 8 classes
- Replenish afterschool sports equipment
- Basketball hoops for sports practise
- Sports uniforms for zone sports days

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 2023 we will use a significant amount of the funding to support access to aquatics opportunities.



Leisha Byrnes
PRINCIPAL