



Annual Report 2022

Te Whānau Tupu
Ngātahi o Aotearoa
Playcentre Aotearoa





About us

About Playcentre Aotearoa

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa (Playcentre) is a licenced early childhood education provider and charitable trust. It has a constitutional philosophy to empower whānau and tamariki to work, play, learn and grow together; while honouring Te Tiriti o Waitangi.

Individual Playcentres are co-operatively managed by parents and whānau with the support of their regional team, the national team and national Trustee Board.

How we formed

Playcentre began in 1941 in the Wellington suburb of Karori. From the start, each Playcentre was a community driven initiative, organised by parents, utilising existing premises and using parents as teachers.

Our commitment to the Treaty of Waitangi/ Te Tiriti o Waitangi.

Playcentre Aotearoa made a commitment to The Treaty of Waitangi in 1989 and to Te Tiriti o Waitangi in 1994 to ensure the sustainability of Te Ao Māori within the organisation.

Throughout this report te reo Māori kupu are used, all kupu are defined in the glossary.

What is Playcentre Aotearoa?

There are 402 Playcentres operating around the country. These centres range in numbers from five members to 150 members and are located from Awanui Playcentre north of Kaitia in Northland to Toi Tois Playcentre east of Bluff in Southland.

Playcentre Aotearoa operates in various capacities in order to deliver our services and achieve our goals set out in our mission statement.

We act as:

- a licensed early childhood education service (ECE), governed by the Education (Early Childhood Services) Regulations and Licensing Criteria;
- a community of parents and whānau providing each other support and friendship as they raise their tamariki through their early years;
- an advocate for the importance of parent involvement in their children's education and the importance of play in the early years;
- a Charitable Trust with a governing Constitution; and
- an NZQA registered provider, accredited and approved to deliver early childhood education courses registered on the NZQA framework to our parents and whānau.

Our vision

Whānau tupu ngātahi – families growing together

Our mission

Playcentre is a family organisation where:

- we empower adults and children to play, work, learn and grow together;
 - we honour Te Tiriti o Waitangi and celebrate people's uniqueness; and
 - we value and affirm parents as the first and best educators of their children;
- so that whānau are strengthened and communities enriched.

“
The friendships we made as a family are priceless. Playcentre was our village.



“
Playcentre provide awesome play experiences and some great parent education, so you learn alongside your child.

Message from Trustee Board

On behalf of the board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa we are pleased to present this annual report for the year ended 31 August 2022.

Yet again, COVID-19 made its mark on Playcentre during the 2021/22 financial year. Lockdowns continued, with Auckland, Far North, and Waikato facing the greatest restrictions. A vaccine mandate was introduced for the education sector, with significant implications for our organisation. Although, we can feel very proud of the way our Playcentre communities rallied together during these difficult times, it is important to acknowledge the loss of some volunteer members to the vaccine mandate.

We would like to take this opportunity to pay tribute to all our volunteer members and kaimahi for the resilience and compassion they have shown during this year. Together our people have risen to these challenges, doing their very best to support each other during these difficult times. “He aha te mea nui o te ao? He tangata! He tangata! He tangata!”

As an organisation we have also worked incredibly hard to ensure internal progress towards our strategic goals. The Ki te pae tawhiti project outlined a roadmap towards strengthened governance, sustainable funding, and improved operational support for Centres. We can confidently move forward into the 2022/23 financial year with our new Trust Deed in place, one step closer to the goals outlined in Ki te pae tawhiti.

This past year also saw the appointment of our new Chief Executive David Moger, and we have been hugely appreciative of the experience, dedication, and care he has brought to the role. David joined us during a pivotal point in our journey and has worked diligently to understand and bring to life ‘the Playcentre Way’ in every level of our organisation.

This report reflects the hard work and commitment of our volunteer members and kaimahi. As we look forward, we are confident that we will utilise the many new learnings which have arisen during the past year as we progress towards our strategic goals, whilst ensuring that our philosophy remains at the heart of everything we do.

Co-Presidents



Ann Langis



Avis Stewart

Trustee Board members



Bes Lironi-Irvine



Gemma Scott



Hayley Kirk-Smith



Heather Ruru



Michelle Hutton



Raneë Davies

Message from Chief Executive

I joined Te Whānau Tupu Ngātahī o Aotearoa (Playcentre Aotearoa) part way through the reporting year on 1 November 2021. At that time, the issues of Covid-19 were impacting the world but had a very particular impact on our organisation. Playcentres were unable to open at COVID-19 Level 4 and Level 3. This had a serious impact on our membership and whānau communities in each of our centres. It was a joy to be able to get onto one of the first flights to Tamaki Makaurau when the lockdown finished and stand with our people there.

Furthermore the application of the vaccine mandates had a significant impact on us. Education staff were placed under the mandate, as were ‘those who had significant contact with children’. As an organisation with 12,654 wonderful volunteers, including parents on session with their tamariki, operationally we faced a mammoth task to comply with the mandate regulations. I would like to pay tribute to all our staff, parents and volunteers for such an outstanding effort to support Playcentre through what was a very difficult set of circumstances.

Another significant focus this year has been the Ki te pae tawhiti amalgamation project. The aim of this project is to create a pathway to a sustainable future through the adoption of a new Trust Deed to provide a best practice governance structure and the development of a new operational model to support growth in our centres.

As part of that project, I have been able to visit multiple centres and attend meetings up and down the motu, meeting our people, listening to their views and seeing the amazing achievements in each of their centres. The passion of our

people for what we do is outstanding and a real motivator to ensure we create an organisation that is not only sustainable but also ensures that parents are equipped to be the first and best educators of their tamariki in each and every local centre.

In the nine months I have been in the role, I have been made to feel very welcome and felt hugely supported by everyone across the organisation. I am very thankful to all our volunteers, parents, staff, regional representatives and Board members for the journey so far. I am looking forward to being able to report more successes in my next full year report for 2022/2023.



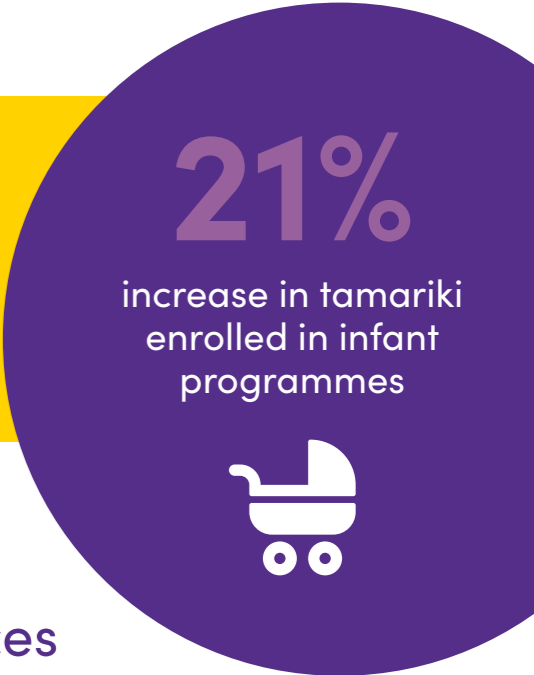
David Moger
Chief Executive

2021/2022 Highlights for Playcentre Aotearoa



The Education Programme has delivered

797 workshops with **7,607** attendees



Playcentres make up
7% of ECE services
in Aotearoa



In 2021,
Playcentre
celebrated
its 80th
anniversary

12,654
valued volunteers

127
Te Reo Māori
me ngā tikanga
workshops held



for Best Preschooler
Activity Centre/Class

Strategic Plan 2020–2030

Ngā Whāinga o Te Whānau Tupu Ngātahi o Aotearoa 2020–2030



Whakakaha/ Strengthen Support

Strategic Priority

Playcentre Aotearoa has data and information; this will be used to detect patterns, understand problems and determine solutions to support and strengthen Playcentres in a targeted and proportionate manner.

Whāinga/Goals

Playcentre Aotearoa will utilise robust information and trends to support and strengthen our Centres.

Playcentre Aotearoa Management will work with Centres to develop networks internally within the organisation and with external stakeholders to strengthen and support Centres and their members.

Playcentre Aotearoa will ensure that information is readily available to assist with research and to retain our stories / institutional knowledge.

Tukunga iho/Key Outcomes

- Centres are strong and sustainable.
- Accurate historical and current information is available to Centre members, Playcentre Aotearoa Management team and Trustee Board
- Individual Centre information and overall organisational data is used to develop ongoing plans for Centres to be implemented in partnership with Playcentre Aotearoa Management
- Centres are supported and strengthened through robust internal and external networks
- We have a culture of telling our stories



Whakatipu/ Build Community

Strategic Priority

The Playcentre Aotearoa community will grow by valuing current members and providing opportunities to attract new whānau / members to participate.

Whāinga/Goals

The membership of Playcentre Aotearoa will reflect the communities in which our Playcentres are based.

Playcentre Education provision and delivery will meet the needs of both whānau / members and the organisation equally.

Tukunga iho/Key Outcomes

- Our membership reflects the diversity of all New Zealand communities
- Playcentres are a vital resource for whānau and contribute to the success of the communities in which they are based
- Playcentre whānau are confident and competent life-long learners



Ari/Increase Visibility

Strategic Priority

As experts in the area of learning through play for all ages, Playcentre Aotearoa will use our knowledge to increase our visibility and presence in the communities we support.

Whāinga/Goals

Playcentre members and staff will work to reenergise and promote the Playcentre Movement within our communities.

Tukunga iho/Key Outcomes

- Playcentres are known as the centre of the community and are the first choice for whānau.
- Playcentre members are recognised as experts in the field of learning through play for all ages



Kanorau/ Diversify Funding

Strategic Priority

We will seek to increase and diversify the funding available to Playcentre Aotearoa to ensure the stability and growth of the organisation. We will make investments in people and technology to improve our efficiency and optimise the service we provide to our whānau and community.

Whāinga/Goals

Playcentre will be financially viable and operate effectively and efficiently.

Tukunga iho/Key Outcomes

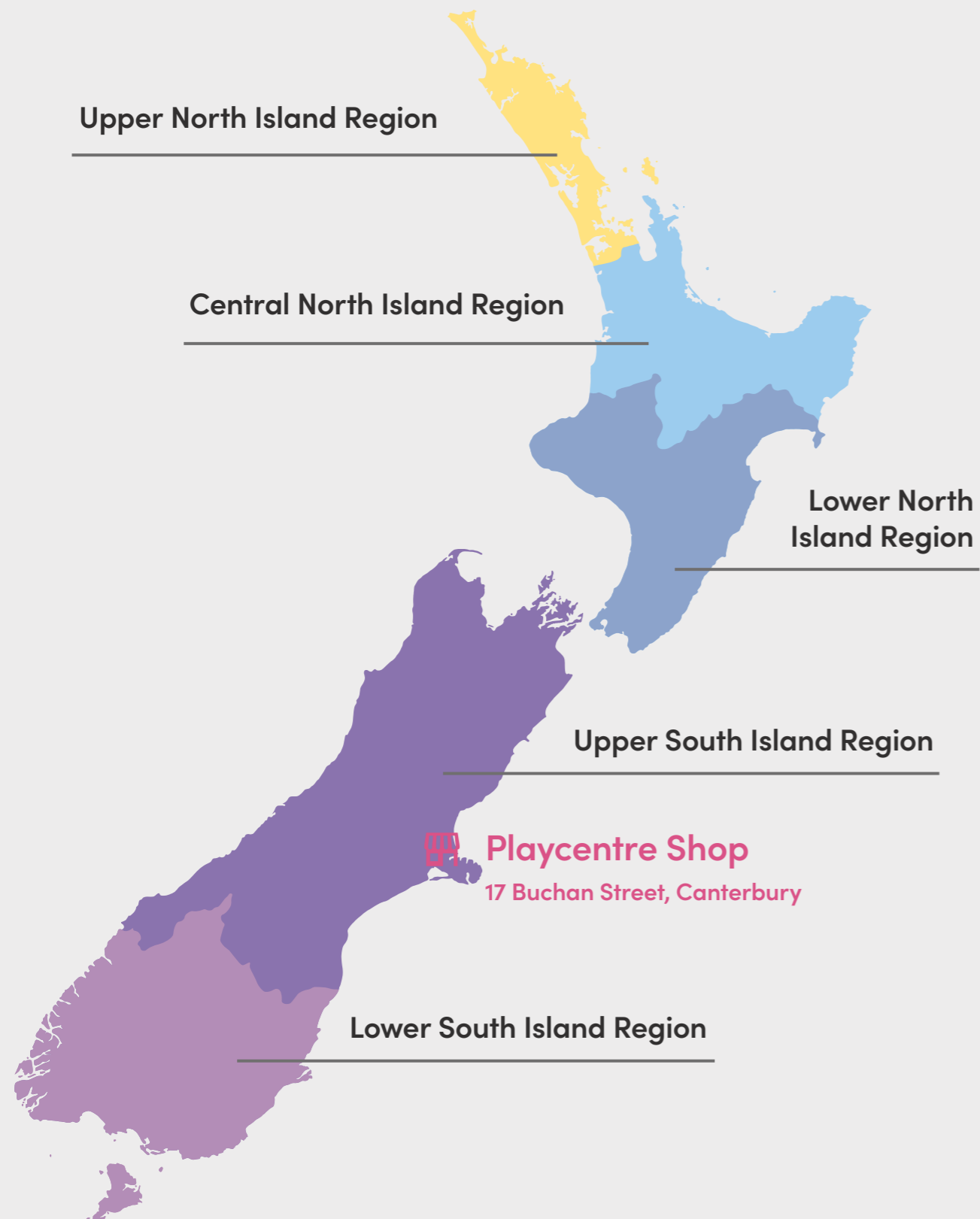
- Playcentre is funded at a level that reflects the value of the services it provides to whānau in Aotearoa New Zealand
- Playcentre Aotearoa achieves measurable growth in secured funding across the organisation in every year
- Centres achieve individual fundraising goals
- The management of our financial resources ensures the best outcomes for our Centres

Our structure



402

Playcentres located in five regions around New Zealand*



* For a full list of all centres, please refer to Appendix A on pages 94–98.

Support structure

Our structure is in place to support centre members, whānau, volunteers and our tamariki and pēpi.

Trustee Board

as of 31 August 2022

Playcentre Aotearoa is governed by a Board of Trustees.

Co-Presidents

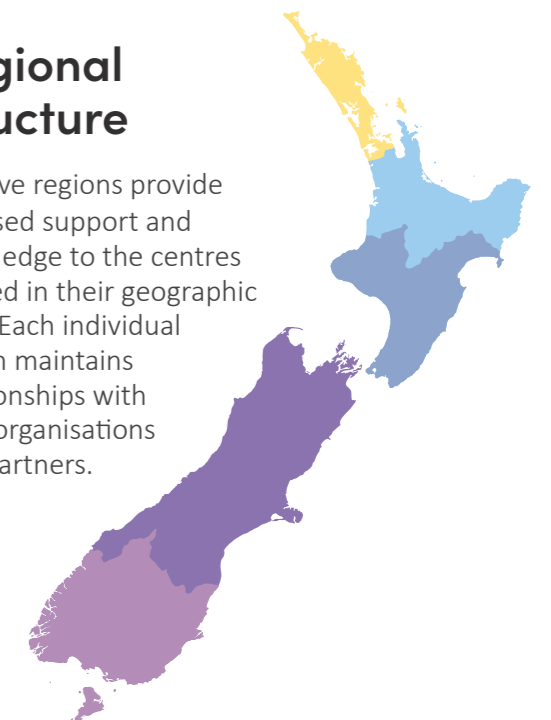
Ann Langis
Avis Stewart

Trustee Board Members

Bes Lironi-Irvine, Gemma Scott, Hayley Kirk-Smith, Heather Ruru, Michelle Hutton, Ranees Davies

Regional structure

The five regions provide localised support and knowledge to the centres located in their geographic area. Each individual region maintains relationships with local organisations and partners.



Upper North Island Region

as of 31 August 2022

Regional Manager

Tara Solomon

Regional Support Lead

Keri Squires
Kiri McCabe

Regional Funding Administrators

Maria King, Tammy Downes, Lisa England, Charmaine Garrity, Gesina England

Whānau Programme Lead

Debbie Iles
Jackie Quinlan-Dorbeck

Kaihononga Māori

Deacon Andrews

Property Coordinator

Elise McClennan

National team

as of 31 August 2022

Chief Executive

David Moger

Chief Financial Officer

Stephen O'Neil

Communications Manager

Jo Leahy

Human Resources Lead

Kate Woods

Kaiwhakahaere Hononga Māori

Erana Rattray

National Property Manager

Virginia Driver

Pedagogical Lead

Kara Daly

Principal Advisor

Susan Bailey



Central North Island Region

as of 31 August 2022

Regional Manager

Kaye Connolly

Regional Support Lead

Cojana Spear
Colleen Roycroft-Dominguez

Regional Funding Administrator

Toni Schou
Sunita Westerbaan
Vanessa Fitzgerald

Whānau Programme Lead

Emma Frost
Rachel Parker

Kaihononga Māori

Jean Yern

Property Coordinator

Paula Matthews-Boulton

Lower North Island Region

as of 31 August 2022

Regional Manager

Paulene Gibbons

Regional Support Lead

Louise Turnbull
Camille Plimmer

Regional Funding Administrator

Rebecca Morgan
Paula Bowen
Edwina Marsh

Whānau Programme Lead

Karyn Wick
Julia Barton

Kaihononga Māori

Faith Tupou

Property Coordinator

Jody Lunn

Upper South Island Region

as of 31 August 2022

Regional Manager

Anna Steel

Regional Support Lead

Sally Couper
Sara Moore

Regional Funding Administrator

Caroline Ellison
Tracey Chynoweth
Nicky Williamson
Fiona Browne

Whānau Programme Lead

Linda Weed
Fiona Mildon

Kaihononga Māori

Emma Rolleston

Property Coordinator

Kirsty Brown

Lower South Island Region

as of 31 August 2022

Regional Manager

Melissa McKie

Regional Support Lead

Judy Hinton

Regional Funding Administrator

Kylie Herbert

Whānau Programme Lead

Cathy Andressen

Kaihononga Māori

Sacha Harbott

Property Coordinator

Kirsty Brown

The Playcentre Shop is located at 17 Buchan Street, Sydenham, Christchurch.

They stock high-quality equipment and educational resources for all areas of play and development for young children.

The Canterbury Playcentre Shop was opened in Christchurch in 1949 to supply local Playcentres with equipment and resources.

Today, that tradition continues but the Playcentre Shop is now open to the public and supplies customers from all around New Zealand (and the world) through its online shop.



“The quality of the toys is outstanding, they are made to last, great variety. Just love it.”



This year at
a glance

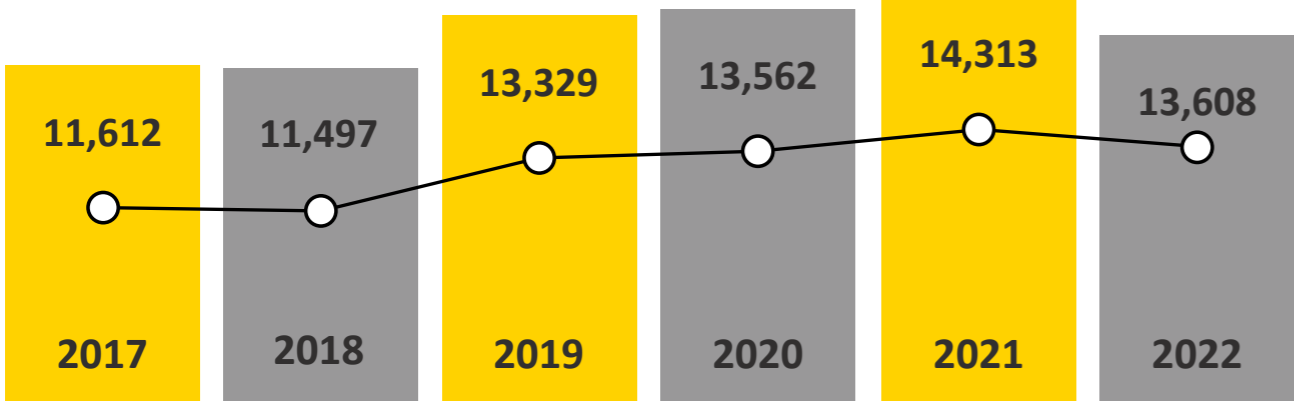
This year at a glance

13,608 = 5%

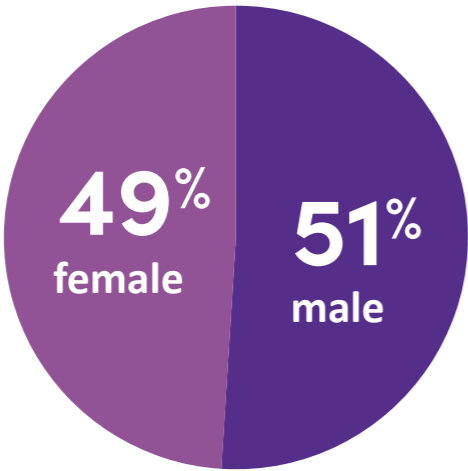
Total tamariki enrolled at Playcentre

Decrease on the previous year

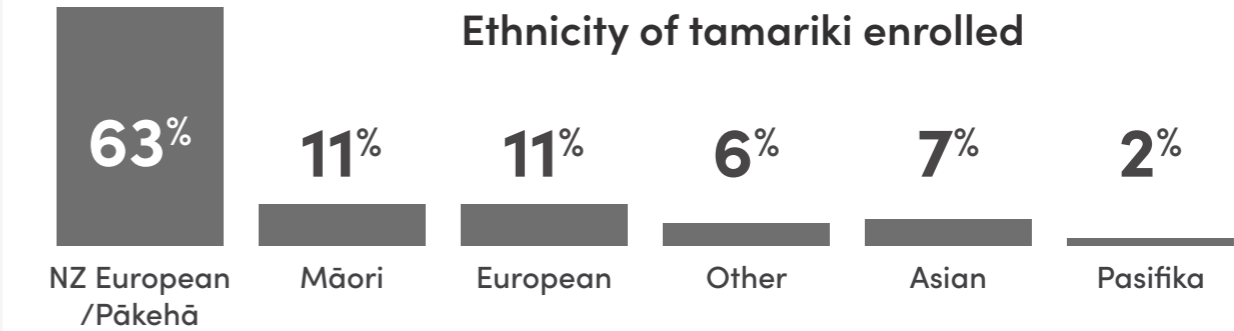
Tamariki enrolled



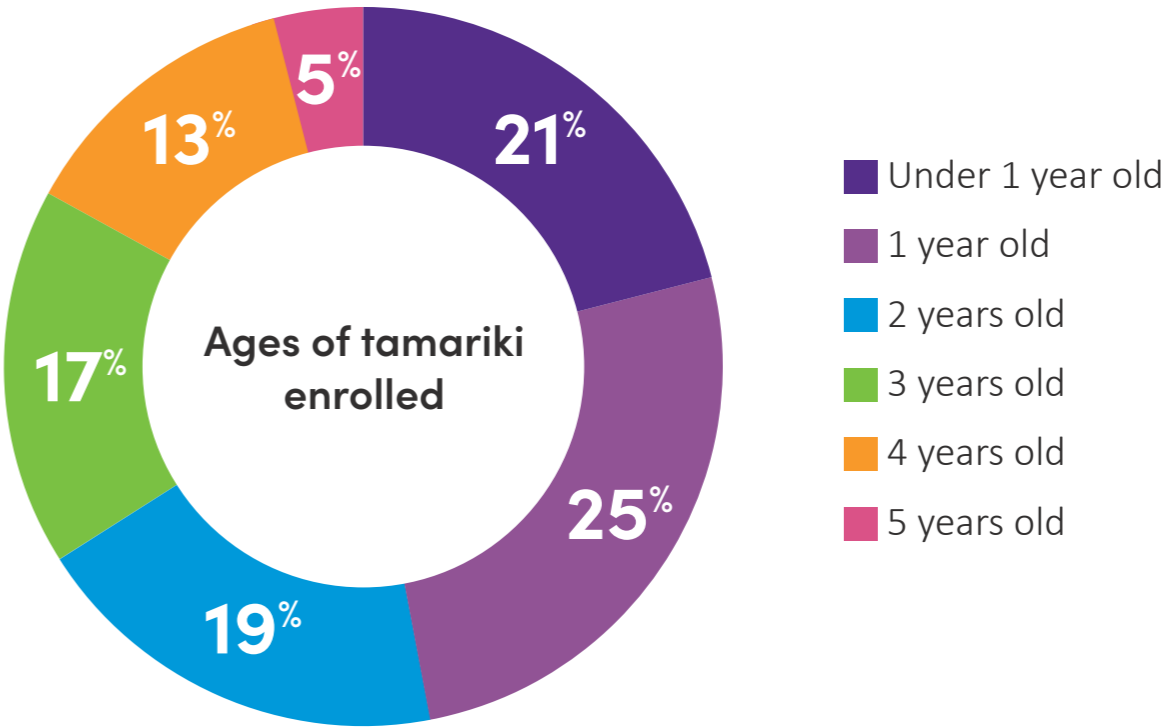
Gender of tamariki enrolled



Ethnicity of tamariki enrolled



Ages of tamariki enrolled

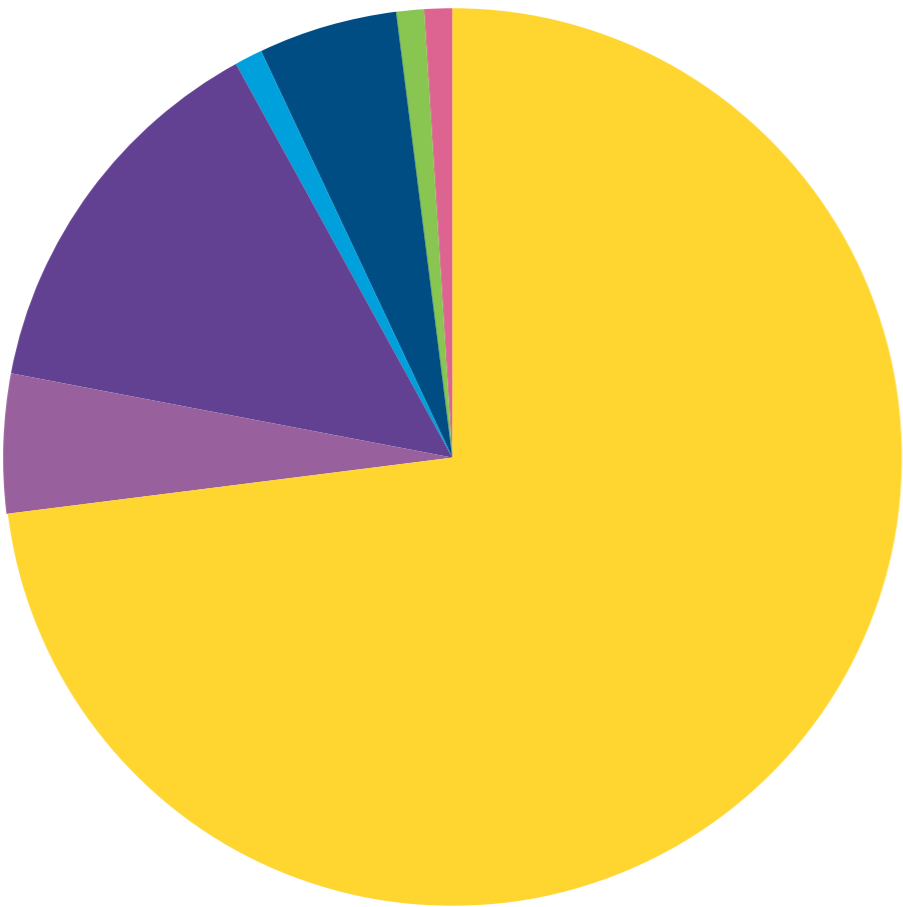


This year at a glance continued

Main sources of funding*

Playcentre Aotearoa’s primary sources of funding are Ministry of Education funding, fundraising, grants and donations.

Ministry of Education ECE revenue	15,183,230
Education revenue	926,999
Grants, donations and fundraising revenue	2,909,327
Other non-exchange revenue	111,673
Sale of goods or services	1,111,658
Interest revenue - loans and receivables	227,341
Gain on disposal of property, plant and equipment	86,548
Other exchange revenue	152,635
Total Funding	20,709,411

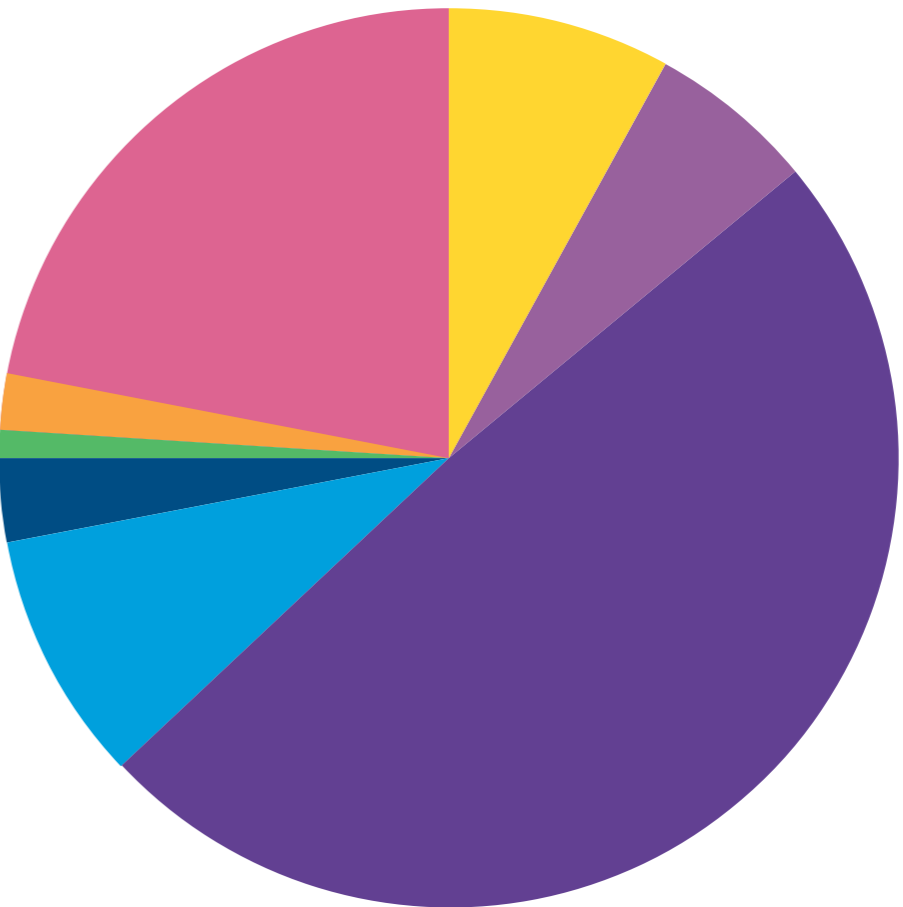


* For a further breakdown please refer to page 75 of the Annual Report

Expenditure*

Playcentre Aotearoa’s expenses breakdown for 2021/2022

Administration and office expenses	1,661,126
Depreciation expense	1,237,999
Staff costs	10,811,458
Repairs and maintenance	1,913,309
Insurance	644,070
Rental expenses	195,348
Impairment of property upon revaluation	374,169
Other expenses	5,245,577
Total Expenditure	22,083,056



* For a further breakdown please refer to page 75 of the Annual Report

Our programmes



Playcentre sessions



Playcentre caters to tamariki aged 0 - 6 years in a mixed age setting.

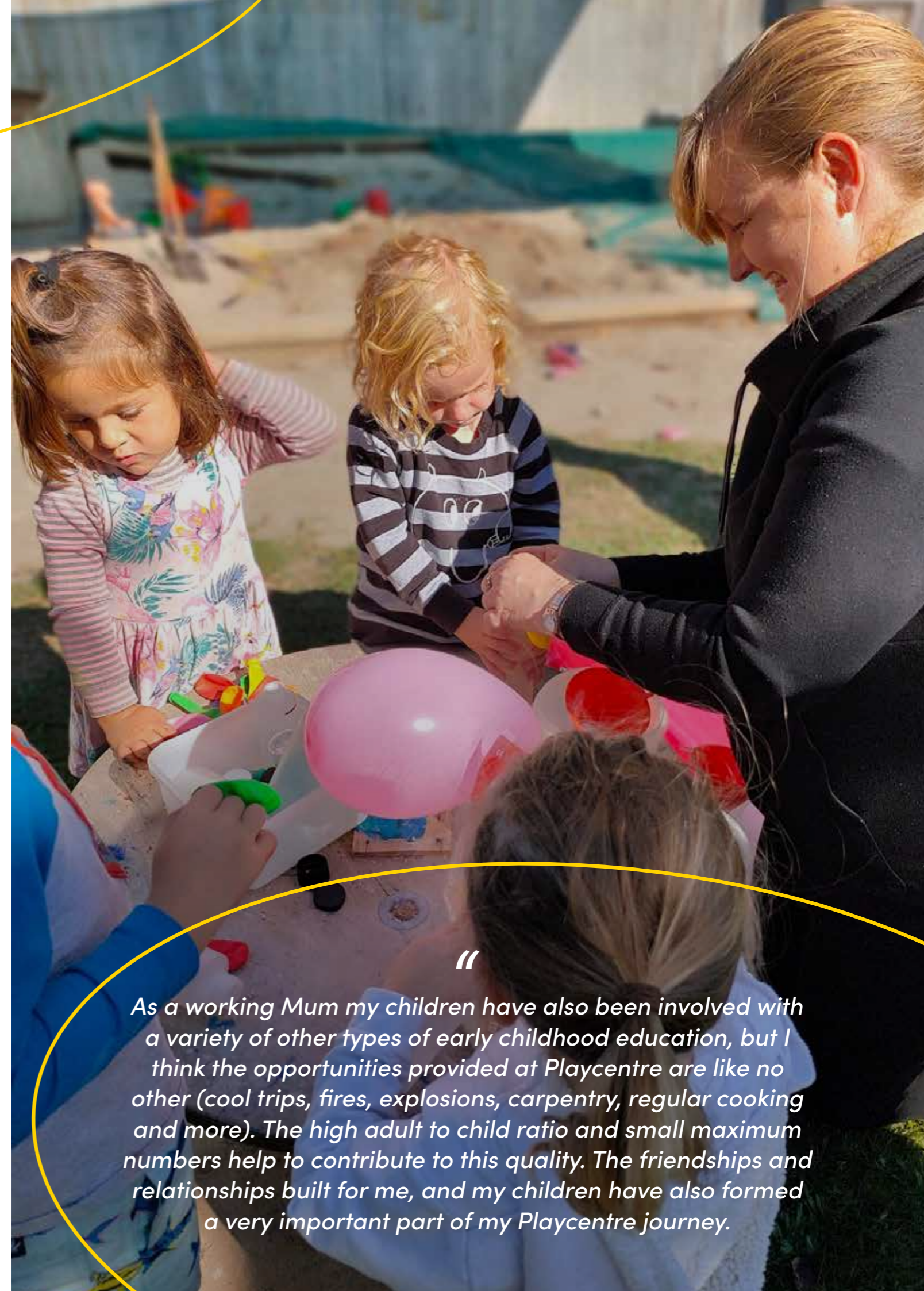
Playcentre endorses mixed age play and encourage tuakana-teina relationships, as it allows tamariki to engage and guide others, older and younger than themselves and become part of, and contribute to, society as a whole.

Older children learn how to communicate, teach, share and negotiate with empathy for their younger peers while younger children are stimulated by playing alongside, learning from and observing older peers.

**Because parents,
whānau and
caregivers
attend sessions...**

**the ratio of adults to
tamariki ranges from
1:5 to 1:3**

This allows Playcentre to offer a child initiated programme based on the individual child's strengths, interests and allows for regular excursions.



As a working Mum my children have also been involved with a variety of other types of early childhood education, but I think the opportunities provided at Playcentre are like no other (cool trips, fires, explosions, carpentry, regular cooking and more). The high adult to child ratio and small maximum numbers help to contribute to this quality. The friendships and relationships built for me, and my children have also formed a very important part of my Playcentre journey.

Increasing participation

Playcentre is experiencing growth in enrolment numbers.

Although the number of tamariki enrolled this year is lower than last year, the number of tamariki enrolled decreased by 19% to 11,525 during the Sep 21 – Dec 21 quarter due to the Covid-19 restrictions and the vaccine mandate.

Our enrolment numbers are now growing again and have recovered to 13,608 on 31 August 2022, an increase of 18%, since the Sep 21- Dec 21 quarter.

- August 2021 – 14,313 tamariki enrolled
- Sep 21 – Dec 21 - 11,525 tamariki enrolled (decrease of 19%)
- August 2022 – 13,608 tamariki enrolled (increase of 18%)

Messy Play Week campaign

We reached 51,352 people through our Messy Play Week social media campaign and received 2,580 link clicks through to the Messy Play Week page our website during August 2022. We had 40 centres enter our competition via social media and we received very positive feedback from centres about the campaign.



Promotional campaigns

Over the last year, Playcentre has run several promotional campaigns to attract new whānau.

- Sep 2021 – Virtual Village
- Sep 2021 – Te Wiki o te Reo Māori
- Oct 2021 – Grandparents Day
- Mar 2022 – Playcentre Open Week (cancelled due to Covid-19)
- Jun 2022 – National Volunteer Week
- Jul 2022 – Matariki
- Aug 2022 – Messy Play Week

“We have been delighted to have over 30 visitors so far during Messy Play Week, with one more session to go.”

“Our centre feels like a big family. We are alongside one another supporting not just the children to explore, learn and grow, but the parents as well.”



Infant programmes



Playcentre offers two infant programmes, Babies Can Play and Space for you and your baby.

These tailored sessions focus on the needs of babies and younger children and provide parenting support and friendship with other new parents.

Both these programmes are run at Playcentres by experienced facilitators, giving the adults and babies the chance to make real connections during baby’s first two years.

Parents meet weekly to explore parenting and their baby’s development.

Topics discussed include sleep, attachment and brain development. Parents also enjoy music, books and play experiences with their babies, while getting to know other new families in their local community.



“

Great place for me to meet other mothers, to share experience of the baby journey together; for my baby to meet other babies, interact with them; the discussion about parenting also helped!

In 2021/2022 Playcentre had:



Total number of infants enrolled in Babies Can Play and Space programmes has increased by 21% since the previous year.

Our partners, Parenting Place, have updated the curriculum for the ‘Space for you and your baby’ programme which was rolled out at Playcentres around Aotearoa from January 2022.

Playcentre has four dedicated centres that only run Infant programmes:

Nawton Family | Space Southland/Tramway | St Andrews | Lynfield



“

Thank you so much for making me feel like I wasn’t alone. I had limited family support when we started, and Space was my only way to make sure we were okay.



Adult
education

Playcentre Education



Playcentre Education is accredited by NZQA to provide a programme that leads to the New Zealand Certificate In Early Childhood Education and Care (Level 4) for our parents and whānau. The NZQA programme provided for adults within Playcentre supports the informal learning taking place in a centre, leading to an expansion in

parenting and early childhood education skills for anyone keen to learn. The Level 4 certificate programme was introduced in June 2018 and is nationally recognised both within and outside of Playcentre, offering further career opportunities in the early childhood sector.



71% of delivery was online which was a 18% increase on the previous year.

From 1 September 2021 – 31 August 2022

797
workshops

with

7,607
attendees



1,438
modules have
been completed
(a decrease of 76%)

and we have awarded
360
people with the
Playcentre
Introductory Award
(a decrease of 56%)

and
228
people with the
Playcentre
Education Award
(a decrease of 55%)

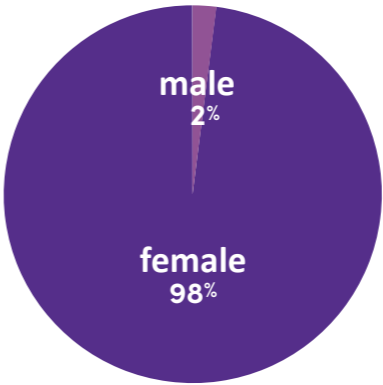
Our adult education delivery rates decreased due to COVID-19 lockdowns in August and September 2021 for the whole country. Nearly one third of learners were based in Auckland and Waikato centres, impacted by the extended lockdown and Playcentre closures through November and December 2021. In Term 1 of 2022, with the arrival of Omicron, we saw a continued impact. As the programme includes a large practicum component (being kaiako on Playcentre sessions), the inability of whānau to attend Playcentre also significantly impacted Playcentre Education in the 2021/2022 financial year.

Learner Support

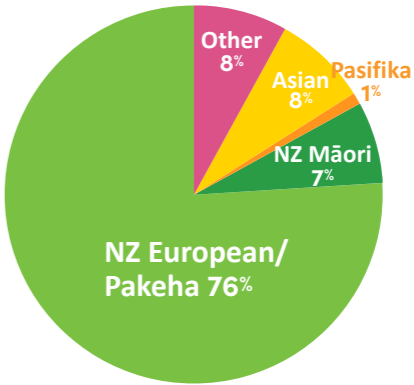
Twice weekly online support sessions have been added alongside additional real-time support for online groups. Supporting learners with additional learning needs was also a focus this year with new initiatives introduced.

Demographic Profile Students with Playcentre Education*

Gender



Ethnicity

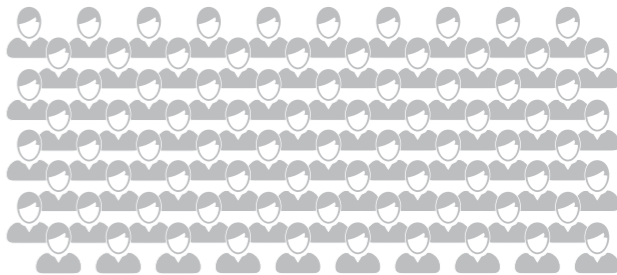


Education staff

8 national
staff



80 teaching staff
(facilitators and commenters)



“

I personally think that the adult education Playcentre has available for parents is amazing and love that I have the opportunity to learn about my own children.

Professional Learning and Development



Playcentre offer a Ministry of Education funded professional learning and development programme SELO (Strengthening Early Learning Opportunities).

PROGRAMME OUTCOMES

- Ensure effective implementation of Te Whāriki (2017).
- Strengthen leadership within Playcentres for individuals, Māori and Pasifika families.
- Strengthen internal evaluation practices within centres.
- Embed National Education & Learning Priorities (NELP) into practice.

CENTRE CLUSTER PROGRAMMES

- Each programme includes three centres that are geographically close to each other allowing for wānanga, workshop and other collaborative events.
- All centres in the cluster are supported to work through an internal evaluation with a strong focus on Te Whāriki.
- Facilitators introduce the NELP and support whānau and support staff to embed them in practice.
- Facilitators connect with, and work alongside support staff to ensure ongoing sustainability for the centre.

16 cluster programmes **with** **40** centres participating **319** people involved

LEADERSHIP PROGRAMMES

- Leadership programmes have one of three focus areas – Playcentre leadership, Māori leadership and Pacific leadership.
- The Playcentre leadership programme focuses on building on individual leadership skills within Playcentre.
- The Māori leadership programmes provide a safe space to explore Māori culture, language and identity and develop understanding and leadership within centres.
- The Pacific leadership programmes provide an opportunity to build strong relationships, an increased understanding of Pacific culture, language and identity and leadership within centres.
- Leadership programmes involve a mixture of face-to-face and online formats, workshops, and follow-up visits.

256 in **14**
participants leadership programmes

15 Professional Learning and Development Facilitators



“

These sessions evolved as a way of spreading Pacific heart into centres and it has helped to talanoa (share ideas) about Pacific concepts, cultural bias and generally about being inclusive.



Te Ao Māori

Te Ao Māori



Te Whānau Tupu Ngātahi o Playcentre (Playcentre Aotearoa) made a commitment to The Treaty of Waitangi in 1989 and to Te Tiriti o Waitangi in 1994 to ensure the sustainability of Te Ao Māori within the organisation.

Playcentre Aotearoa honours Te Tiriti o Waitangi:

- In our two-house governance model, where the values and viewpoint of both Tāngata Tiriti and Tāngata Whenua guide consensus decision making flowing through to the operations of Playcentre Aotearoa.
- In recruitment and employment practices
- Adhering to tikanga through mihi whakatau and poroaki
- Through the Kaihononga Māori team supporting and strengthening cultural competencies within education and training initiatives for all kaiako and kaimahi.
- Strengthening Māori leadership within Playcentre
- Embedding National Education & Learning Priorities (NELP) into practice

Te Ao Māori Leadership Programmes:

These programmes focus on strengthening Te Ao Māori Leadership within the centre. The aim is to provide a safe space to develop confidence in using te reo Māori to support kaiako to meaningfully incorporate te reo Māori me ōna tikanga into Playcentre Aotearoa sessions, whilst providing a safe space to explore Te Ao Māori identity, language and culture.

Kaihononga Māori Team

Our Kaihononga Māori Team continues to work with Māori whānau to improve engagement, participation and educational goals, as well as opportunities to increase understanding of te reo me ōna tikanga Māori within the organisation.

Our Matariki campaign successfully engaged 40 centres, whilst our Te Wiki o Te Reo Māori 2021 campaign encouraged regional kaimahi and centres to promote te reo me ōna tikanga Māori, with whānau taking part during lockdown restrictions at home and at centre.

Māori tamariki account for
11% of tamariki
enrolled in
Playcentre sessions nationwide

In 2021-2022 **7%** of centres
ran
Reo Rua
sessions

96 participants
in 18 poi
workshops

60 participants in
He Kaiwhakaihauwaka
Māori bicultural officer
training nationwide

In 2021/2022
there was a total of

125

participants in te ao Māori
leadership programmes



Playcentre kākahu kapa haka. A taonga gifted by Moana Warwood from Glen Innes Playcentre.



“
Playcentre has taught me
about aroha, manaaki and
whanaungatanga.



Property

Property



Total value of land & building portfolio = \$31,788,610



Freehold land & buildings	Leased/occupied land & buildings
243	173

New Playcentre opens in Runanga

Runanga Playcentre, on the West Coast of the South Island, held its first session for pre-school tamariki and their whānau on 22 March 2022.



“

It's wonderful to see the kids exploring the new space and using all the new play equipment. There are a lot of families here that are quite isolated. This gives them a place where they feel like they belong. Parenting is hard and it's nice to have other parents to learn from and to support you through that parenting journey.

Property make up

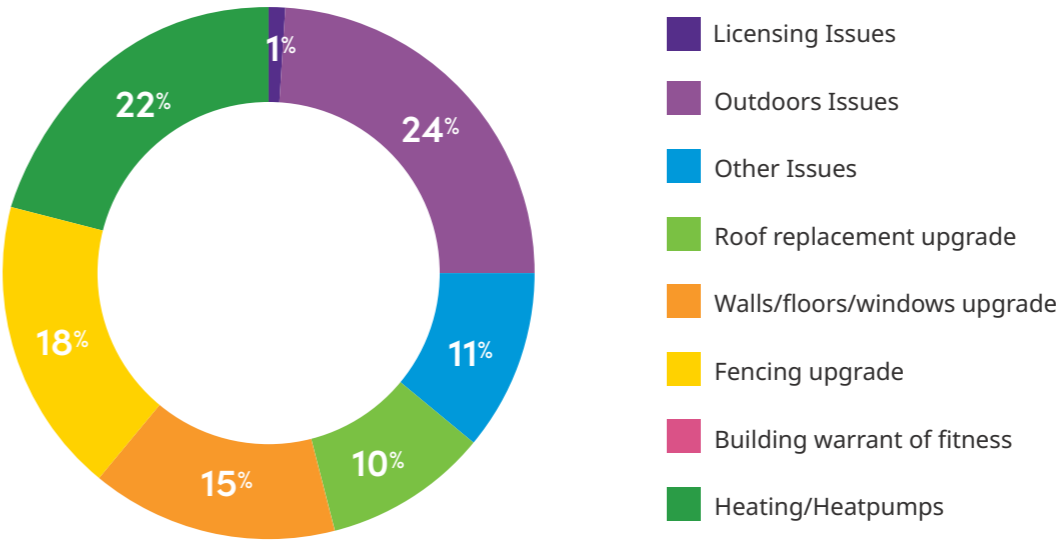
Land \$11,138,000	Freehold/Leasehold buildings \$20,650,610	Other assets \$5,399,253
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Repairs & Maintenance spending = \$1,913,309

Capital spending = \$1,182,084

Remedial property work, identified in the first tranche of Centres surveyed, continued this year. Condition surveys on the remaining Centres have begun, with work identified through those surveys expected to begin next year.

National Property Fund Grants Approved for Each Project Purpose



69 Playcentres benefited from the National Property Fund



Our
community

For the whole whānau



Mums, dads, and all whānau including grandparents, aunties and uncles, and other caregivers are welcome to attend Playcentre with their tamariki or mokopuna.

This means our tamariki develop supportive relationships with a range of adults, and it also adds to the rich array of experiences available as different adults bring new things to the play table.

Fathers attending Playcentre

Playcentre was established in 1941 to support mothers. It goes without saying that parenting styles have changed a lot over the past 80 years.

Today, in 2022, fathers often attend Playcentre and make up a significant portion of volunteers.



“

Being a Playcentre dad comes with a lot of awesomeness. I get to watch my children being social and independent, I get to participate in their play, I get to witness their learning. Most importantly, I can, without any inhibition, extend my family life and adventures within the physical and emotional spaces of Playcentre. I get the chance to wake up the kid in me and let it free! Dancing and pretending to be a butterfly, go on a bug hunt, paint dinosaur tracks, believe in the magic of fairy tales! Who wouldn't want to do it?

Grandparents attending Playcentre

Both grandparents who are acting as primary caregivers, and grandparents who simply want to spend more time with their mokopuna often attend Playcentre sessions.

At Playcentre grandparents are a valued part of our village. It is a privilege for grandparents and mokopuna to spend time together and the benefits for both are huge and well documented.

In October each year Playcentre holds a special day – Grandparents Day – to honour, recognise and celebrate those with silver in their hair and gold in their hearts.



“

I go to River Downs Playcentre every Wednesday with two of my grandchildren. Four of my other mokopuna have graduated from River Downs. So special to be involved in their learning.

Involvement in Communities



Playcentres are a hub and gathering place for their local communities, providing a space and resources for whānau, pēpi, tamariki, groups and other organisations. This fosters collaboration and strengthens relationships within the community.



“

Our centre is hired one day a week by Tataka te Pua ki te Reo o Ngāti Kuia, which is an early childhood based language learning group from one of the local iwi, Ngati Kuia. Through this collaboration we have begun to form relationships which has meant they are able to support our whānau with resources, te reo and kaupapa support. As a centre we are able to support the group with ideas for play, sensory activities and gross motor skills.





Our volunteers

Our volunteers



Playcentre could not function without all of those who volunteer.

Our volunteers are an integral part of Playcentre philosophy, providing invaluable support to our centres, other volunteers, tamariki and pēpi.

Through the act of volunteering, whānau help form strong communities, people learn transferrable skills, create strong whanaungatanga and build friendships.

Volunteers at Playcentre support individual centres by taking on an officeholder area in their centre. The roles and professional development opportunities at each centre include:

President | Secretary | Treasurer | Education | Bi-cultural
Health and Safety | Enrolments | Property | Equipment
Policy | Employment | Public Relations | *and many others.*

Playcentre offers office holder workshops and training for these roles and other specialised areas (for example accounting programme support and training for our volunteer treasurers).

On behalf of the tamariki and their whānau who will benefit from Playcentre ngā mihi maioha, thank you everyone for all you do.



“

The volunteers of Playcentre shape the heart of each centre, they are the community, they are the soul. If our parents weren't so passionate about our centre, it wouldn't survive. We've got parents who go above and beyond to keep our centre going and I am so grateful to be a part of Playcentre with them.

Thank you
to our
**12,654 valued
volunteers***

Our life members, associate members and patrons



Life members

Barbara Chapman
Pam Hanna
Marion Pilkington
Margaret Wollerman

Associate members

A Shaw
Adele Lormans
Aileen Manners
Alan Somerville
Ali Finnegan
Alison Brown
Alison Ware
Alwyn Munro
Andrea Bourhill
Andrea Herewini
Angela Wilson
Anita Weir
Ann Brady
Ann Langis
Ann Pibal
Ann Rush
Ann Ryder
Anna Stevens
Annalise Catchpole
Anne Fenton
Anne Fenwick
Anne McAuley
Anne McMillan
Anne Town
Annette Bayliss-Trent
Annette Burrell
Annette Parkinson
Annette Preston
Barbara Bowman
Barbara Calvert
Barbara Cooper
Barbara Forsyth-Erwood
Barbara Loughnan
Belinda Conn
Bella Morrell
Bernice Williams
Betty Clarke

Betty Dunham
Betty Smith
Bev Mead
Beverley Smith
Biddy Gardner
Bronwen Olds
Bronwyn Ellmers
Bronwyn Fryer
Bruce and Elizabeth McMillan
Candy Smith
Carey Morris
Carol Rouse
Carol Vaha'akolo
Carole Dean
Caroline McMonagle
Caroline O'Neill
Carolyn Braddock
Carolyn Hogg
Carolyn Morris
Carolyn Saunders
Catherine McKenzie
Catherine Polglase
Catherine Stevens
Cathy Sheppard
Cecelia Whiting
Cecily Mahy
Ceinwen Simkins
Charlotte Robertson
Cherie Kemp
Chris Diamond
Chris Jenkin
Chris Parkin
Chrissy Russell
Christine Hedges
Claire Bryan
Claire Rumble
Clare Beuth
Clare Pascoe
Clare Spencer
Colleen Golder
Colleen Twin
Collen Osborne
Coralie Minnee
Corina Naus
Cynthia Murray
Daphne Green
Debbie Adams
Debbie Rowland

Debra Smith
Deirdre Dale
Denise McPaike
Denise Pearson
Denise Stevenson
Denys Hoskins
Desi Walker
Di Banks
Dianne Mulvey
Dianne Neuman
Donna McColl
Donna Palmer
Doreen McLeod
Eileen Reid
Elaine Bray
Elizabeth Evers
Emilee Middleton-Wood
Emily Glew
Erin Day
Euphymya Ngapo Lavelle
Faith Tupou
Fay Clarke
Fiona Ellis
Frany Edwards
Gabe Hawke
Gabrielle Martell-Turner
Gail Poole
Gailene Foster
Gill Minogue
Gill Stringer
Gillian Croad
Gillian Swift
Glenda Templeton
Gwen O'Callaghan
Heather Shaw
Heather Tidbury
Helen Bernstone
Helen Fromm
Helen McIntosh
Helen Neale
Helen Willberg
Helen Wilson
Heptema (Sep) Taitua
Hope Williams
Ingrid Nicholson
Irene Richardson
Iris Porter
Jackie Brown
Jan Amer

Jan Findlay
Jan Gerritsen
Jan Kerr
Jan Robison
Jane Couch
Janene Hutching
Janet Cloake
Jayne Ushaw
Jean Bren
Jean Cox
Jean Goldschmidt
Jeanette Rau
Jen Keenan
Jenese Houston
Jennifer Delaney
Jenny Corry
Jenny Epplett
Jenny Gray
Jenny Jeffares
Jessie Birss
Jessie Pluck
Jill Farr
Jill McLeod
Jo Kelly
Jo Newsham
Jo Thorne
Joan Boggiss
Joan Massey
Joane Keene
Joanne Caldwell
Joline Beale
Joy Anderson
Joy Teasdale
Joyce Gebbie
Judith Matthews
Judy Gore
Judy Williams
Julia Williams
Julie Elliott
June Rawiri
Justine Reid
Justine Samson
K Sneddon
Kara Daly
Karen Irwin
Karen Kelly
Karen McCann
Karen Moetu Thomas
Karina Ewert

Karina Hart
Kate Koch
Kath Pearce
Kathleen Anderson
Kathleen Moriarty
Kathleen Richards
Kathryn Wakelin
Kathy Batten
Kathy MacClure
Kay Agnew
Kay Thompson
Kay Tracey
Kaye Connolly
Keri Squires
Kerry Terrey
Kirsty Gregory
Leanne Wiltshier
Lesley Herewini
Lesley Latimer
Lesley Pellowe
Lia de Vocht-van Alphen
Lillyanne Pugh
Linda Bullock
Linda Kiddie
Liz Depree
Liz Maccoll
Liz O'Keeffe
Lois Moore
Lorna Sullivan
Lorraine Diamond
Lyn Rothery
Lynne Brown
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Margaret Rolls
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Marianne Dawson
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Marina Paul
Marion Cone
Marlene Cooper
Mary Hulse

Mary Margaret Shuck
Mary Rose
Mate Lawless
Mate Taitua
Maureen Kilner
Maureen Laing
Maureen Perkins
Maureen Woodhams
Maxine Dignan
Meg Stuart
Meg Stuart
Megan Bowles
Megan Butterworth
Meriana Abraham
Michelle Howson
Mildred Bayley
Morna Haist
Mrs A.F.Bertram
Mrs D. Malthus
Mrs Daphne Hunt
Mrs Elizabeth Goodman
Mrs Glenda Caradus
Mrs J. Hall
Mrs Jackie Jones
Mrs Jessie Pluck
Mrs Naomi Wood
Mrs Nola Fox
Mrs Pip Brunn
Mrs Sharon Gabbott
Mrs Val Philpott
Nadine Wishnowsky
Nanook Kinnear
Nga Gardner
Nic Burkin
Nicci Leitch
Nola Griggs-Tamaki
Olive Shephard
Pa Tuoro
Paeo (Poppet) King
Pam Fuller
Pat Downes
Pat Penrose
Pat Prescott
Pat Watt
Patricia Lainchbury
Paulene Gibbons
Pauline Barnett
Pauline Butt
Pauline Cara (Spiers)

Pauline Easterbrook
Pauline Mallard
Peg Makinson
Pennie Brownlee
Pippa Macdonald
Rachel Robson
Raewyn Barge
Raewyn Hessel
Rhonda Huggins
Roberta Forbes
Robin McFadden
Robin Piggot
Robyn McLay
Robyn Pope
Robyn Reid
Robynn Kopua
Roimata Yorke
Rosalind Dewar
Rosie Adams
Ruby Aberhart
Ruth Jones
Ruth Vincent
Sally Cargill
Sally Johnson
Sally Richardson
Sandra Kitchen
Sandra Murcott
Serena Foster
Sharmain Loomans
Sharyn Kerr
Shirley Armstrong
Shirley Hudson
Shirley Warren
Shona Bramley
Shona MacDonald
Stella Rowe
Stephanie Bond
Sue Easther
Sue Leng
Susan Bailey
Susan Blake
Susi Shaw
Suzanne Manning
Suzanne Paterson
Tania Beekmans
Tania Kellie Howarth
Tauser Kingi
Ted Watt
Tess Conran

Tessa Gillooly
Toia Baker
Toni Dane
Tracey Bourke
Tracey Giacon
Tracey Green
Tracey Marrow
Trish Nalder
Trudi Van der Laan
Truly Godfrey
Tui Frew
Ursula Hall
Val Barnes
Val Williams
Valda Laurich
Vicky Johnston
Viv Butcher
Vivian Ball
Wilma Bab
Bergenhenegouwen
Wynel George

Patrons

Eleanor Gauld
Louise Lonsdale-Cooper
Vivienne Rogers
An Slecht
Elizabeth Fletcher
Lois Hohaia
Lorraine Cleave
Margaret Pepper
Roimata Ruhe
Betty Cosson
Eileen Birch
Mate Toia
Violet Hori
Rita Howard
Ann Mansfield
Maggie Hauraki
Ngakopa Matthews
George Palmer



Thank you



Thanking our donors, sponsors and supporters



Tēnā rawa atu koutou

Playcentre is grateful for the support of businesses, grant providers, communities and individuals who provide sponsorship and assistance. Your generosity enables centres nationwide to support tamariki and pēpi and foster the involvement of whānau through early childhood education.



Pub Charity – supported 14
Playcentres nationwide



Aotearoa Gaming Trust – supported
8 Playcentres nationwide



New Zealand Lottery Grants Board
– supported vulnerable Playcentres
nationwide with operating costs



Rata Foundation – supported vulnerable
Playcentres in the Upper South Island



The Lion Foundation – supported
13 Playcentres nationwide



Pelorus Trust – supported
7 Playcentres nationwide



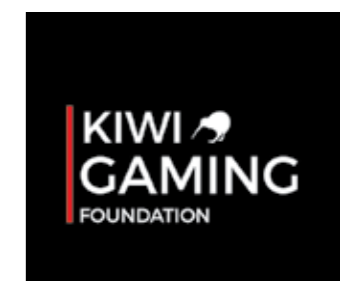
Thomas McCarthy Trust – supported
56 Playcentres in the Lower North Island



Auckland Council Local Boards – supported
16 Playcentres in the Auckland region



Toi Foundation – supported 10
Playcentres in the Central North Island



Kiwi Gaming Foundation – supported
10 Playcentres nationwide



Thanking our donors, sponsors and supporters continued

4 Seasons Garden Care (Paremata)	Campbell Tyson Chartered Accountants (Otaua Aka Aka)	Fresh Choice Leeston	Kaipara District Council Community Grant
720 Build (Turua)		Fresh Choice Prebbleton	Kapiti Coast District Council
Acorn Foundation	Canterbury Landscape Supplies	Fresh Choice Richmond	Kate Valley Landfill Trust
Aeroview Garden Centre (Turua)	Carpet Court (Masterton and Lower Hutt)	Geyser Community Foundation	Kelburn Out of School Trust
Air Rescue	Carterton District Council	G&J Gallagher Foundation	Kiwifruit Investments, Te Puke
Ashburton District Council	Catalytic Foundation	Golden Bay Community Trust	Kiwianis Club Matamata
Aspire Carpentry (Whitianga)	Central Hawkes Bay District Council	GOME - Grumpy Old Men Enterprises	Lake Taupo Cycle Challenge
Balclutha Toy Library	Central Otago Lend a Hand Trust	Grassroots Trust	Laser Plumbing - Pyes Pa
Balance Kaponga	Christchurch Casino Charitable Trust	Grid Projects Ltd (Diamond Harbour)	Lindsay Foundation
Barfoot and Thompson - Felicity Scott	CIRFIT Gym (Waipu)	Halcombe Community Trust	Lions Club Amuri
Barfoot and Thompson - Kim Fuhlendorff	Clubs Hastings	Hamilton City Council	Lions Club Clinton
Barnett & MacMurray Ltd (Atawhai)	Colin GL Jones Trust	Hanmer Springs Menz Shed	Lions Club Edgecumbe
Bay of Plenty Council	Colourcraft Print and Graphics(Wellington)	H&M Builders Otaki	Lions Club Hinuera Te Poi
Bendigo Valley Trust	Concrete Doctors Otaki	Hauraki District Council	Lions Club Kaikoura
Bezuidenhout family (Pukekohe East)	Contact Energy Community Fund	Hawkes Bay Regional Council	Lions Club Leeston
Birchfields Glass and Glazing (Christchurch)	Countdown - Masterton	Howick Club	Lions Club Makarewa
Blue Door Marlborough	Creative Communities	Hugh Vercoe Insurance (Hinuera)	Lions Club Mayfield
Brew Moon (Amberley)	Dairy Holdings Ltd	Huntermville Vet Club	Lions Club Morrinsville Pakeke
Brown Brothers Bikes (Whanganui)	Diamond Harbour School Education Charitable Trust	Huruni District Council	Lions Club Pirongia
Bunnings Christchurch Airport	DNB Homes Ltd (Te Awamutu)	Hutt City Council Central Ward	Lions Club Waiuku
Bunnings Glenfield	Downer NZ	Ida MacDonald Charitable Trust	Lions Club Wellsford
Bunnings Homebase Shirley	Duke's Plumbing Otaki	Ilott Trust	Lions Club Whitianga
Bunnings Petone	Eastpack, Te Puke	Inform Trees & Landscaping Ltd (Te Kauwhata)	Mainland Foundation
Bunnings Takanini	EcoNeighbourhoods	Island Bay Butchers	Mainpower Community Fund
Bunnings Wairua	Energise Otaki	Jumble Around	Makuch Roofing (Hamilton)
Bunnings Westgate	Farmlands Cooperative, Te Puke	Kaipoi Food Forest	Manuka Doctor Ltd (Parklands Kamo)
Bunnings Whakatane	Four Square Diamond Harbour	Kaikoura District Council	Mark Price Builders (Pukekohe East)
Caci Pukekohe	Four Square Russell		Massey Matters

Thanking our donors, sponsors and supporters continued

Masterton District Council	Omokarao Centre Trust	RSA Waipu	The Gift Trust
Matt Built Ltd (Waiheke Island)	Otago Masonic Charitable Trust	Rural Communities Trust	The Grace Place (Te Anau)
Matt Cole (Waiheke Island)	Otorohanga District Council	Ryan Construction (Whanganui)	The Rental Bureau (Titirangi)
Maungaturoto Op Shop	Otorohanga Charitable Trust	Sargood Bequest	Transpower NZ
Mazda Foundation	Oxford Sports Trust	SBS Makarewa	Trash Palace (Golden Bay)
McDonald's Pukekohe	PA Creagh (Paroa)	Seeka Ltd, Te Puke	TreeSafe Ltd (Waimauku)
Menz Shed Hanmer Springs	Paerata Rise Café	Selwyn District Council	Trustpower
Menz Shed Picton	Palmer Property Maintenance	Simply Fresh (Onepoto)	Turlands Construction of Landscapes (Diamond Harbour)
Menz Shed te Puke	Perpetual Guardian	St Andrews Op Shop	Upper Hutt City Council
Mitre 10 Mega Glenfield	Pinnacle Boats (Whitianga)	St John Charitable Fund	Urenui Festival Organisation
Mitre 10 Mega Hornby	Plexipave (Christchurch)	St Pauls Op Shop (Opunake)	Utilities Infrastructure NZ
Mitre 10 Mega New Plymouth	Plunket Managweka	St Pauls Op Shop (Paeroa)	Waikato Farmers Trust
Mitre 10 Palmerston North	Property Developers Drury	Stihl (Te Awamutu)	Waimakariri District Council Community Board
Mitre 10 Papanui	Property Indepth (Titirangi)	Tall Poppy Real Estate (Upper Hutt)	Waipa Council
Mountfield Quarry	Pyes Pa newsletter	Taranaki Foundation	Waitakere Trust Grant
Mount Wellington Licensing Trust	Rangiora Landscape and Garden Supplies	Tasman District Council	Waitaki District Council
MyRide Richmond	Ray White Whangarei	Taupo District Council	Warehouse Northwood
Nikau Foundation	Recreate Construction Ltd (Diamond Harbour)	Taupo Medical Centre	Warehouse Rangiora
Network Tasman	Restoring Takarunga Hauraki	Te Ahu o te Reo Māori	Warehouse Whangarei
Network Waitaki	Rise n' Shine Cafe (Paerata)	Teddington Quarry (Diamond Harbour)	Wellington City Council
New World Glenview	Rise Real Estate (Te Awamutu)	Te Kauwhata Fire Brigade	Wellington Marathon
New World Howick	Rosmini College	Te Kauwhata Water Association	Whakatane Council
New World Island Bay	Rotary Matamata	Te Mahuri Charitable Trust	Whanganui Community Foundation
New World Northwood	Rotary Takapuna	Thank You Charitable Trust	Whangarei District Council
New World Otaki	Rotary Wairarapa	Thea Mickell Services Ltd (Christchurch)	Woodman Construction (Waiheke Island)
New World Pukekohe	Rotary Waiuku	The Church of Jesus Christ of the Latter Day Saints (Lynfield Ward)	Z Good in the Hood
New World Te Puke	Rotorua Lakes Council	The Friends of Molley Green Reserve	
Oceana Gold NZ Ltd			

Financials



Entity Information

For the year ended 31 August 2022

Legal Name of Entity

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

Reporting Entity and Structure

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Playcentre Aotearoa”) is registered under the Charities Act 2005 (CC55368). These financial statements comprise the National Organisation (“Operations”), 427 individual Playcentres and Shops as listed in Appendix A together referred to as “Playcentre Aotearoa”.

Entity’s Purpose or Mission

The underlying philosophy of Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa is: “Whānau tupu ngātahi – families growing together”.

Our Mission Statement is:

Playcentre is a family organisation

- Where adults and children are empowered to work, play, learn and grow together;
- Where Te Tiriti o Waitangi is honoured and people’s uniqueness is celebrated;
- Where parents are affirmed and valued as first and best educators of their children.

So that whānau are strengthened and communities are enriched.

Trustee Board Members

Avis Stewart - Co-President

Michelle Hutton - resigned as Co-President 27th November 2021

Melani Tiso Ross - resigned 27th November 2021

Charmaine Martin - resigned 27th November 2021

Ann Langis - Co-President appointed 27th November 2021

Heather Ruru - appointed 27th November 2021

Hayley Kirk-Smith - appointed 27th November 2021

Bes Lironi-Irvine - appointed 27th November 2021

Gemma Scott - appointed 27th November 2021

Ranee Davies



BDO Wellington Audit Limited

INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF TE WHĀNAU TUPU NGĀTAHI O AOTEAROA PLAYCENTRE

Qualified Opinion

We have audited the financial statements of Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Operations”) and the consolidated financial statements of Operations and its controlled entities (together, “Playcentre Aotearoa”), which comprise the Operations’ and consolidated statement of financial position as at 31 August 2022, and the Operations’ and consolidated statement of comprehensive revenue and expense, Operations’ and consolidated statement of changes in net assets/equity and Operations’ and consolidated cash flow statement for the year then ended, and notes to the Operations’ and consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Operations’ and consolidated financial statements present fairly, in all material respects, the Operations’ and consolidated financial position of Playcentre Aotearoa as at 31 August 2022, and the Operations’ and consolidated financial performance and the Operations’ and consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion

In common with other similar organisations, controls over donations and fundraising income received prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control. Accordingly, the completeness of donations and fundraising income is unable to be determined.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of Operations and Playcentre Aotearoa in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Operations or Playcentre Aotearoa.

Material Uncertainty Related to Going Concern

We draw attention to Note 18 to the financial statements, which indicates that the ability for Playcentre Aotearoa to continue as a going concern is contingent upon changes to the operating model, a co-design funding model being agreed with the Ministry of Education which increases bulk funding, and Playcentre Aotearoa gaining the authority to progress these through adoption of the Trust Deed. As stated in Note 18, these events or conditions, along with other matters as set forth in Note 18, indicate that a material uncertainty exists that may cast significant doubt on the Company’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor’s report is information contained in the annual report but does not include the Operations and consolidated financial statements and our auditor’s report thereon.

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



BDO Wellington Audit Limited

In connection with our audit of the Operations' and consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Operations' and consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Trustees' Responsibilities for the Operations' and Consolidated Financial Statements

The Trustees are responsible on behalf of Operations and Playcentre Aotearoa for the preparation and fair presentation of the Operations' and consolidated financial statements in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of Operations and consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Operations' and consolidated financial statements, the Trustees are responsible on behalf of Operations and Playcentre Aotearoa for assessing the Operations' and Playcentre Aotearoa's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Operations and Playcentre Aotearoa or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Operations and Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Operations' and consolidated 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 conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these Operations and consolidated financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>.

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the abbreviation's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the abbreviation and the abbreviation's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED

Wellington
New Zealand
21 February 2023

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa

Statement of Comprehensive Revenue and Expense

For the year ended 31 August 2022

	Notes	Operations		Playcentre Aotearoa	
		2022	2021	2022	2021
REVENUE		\$	\$	\$	\$
Revenue from non-exchange transactions					
Ministry of Education ECE revenue		2,722,786	2,562,706	15,183,230	15,671,177
Education revenue	3	926,999	1,139,896	926,999	1,139,896
Grants, donations and fundraising revenue	3	525,115	4,586,151	2,909,327	7,589,651
Other non-exchange revenue		59,301	109,622	111,673	162,816
Revenue from exchange transactions					
Levies revenue		5,837,716	6,024,792	-	-
Sale of goods or services		484,781	441,508	1,111,658	1,076,140
Interest revenue - loans and receivables		185,187	127,862	227,341	158,292
Gain on disposal of property, plant and equipment		86,548	100,839	86,548	100,839
Other exchange revenue		35,474	47,715	152,635	166,690
TOTAL REVENUE		10,863,907	15,141,091	20,709,411	26,065,501
EXPENSES		\$	\$	\$	\$
Administration and office expenses		1,303,446	1,298,083	1,661,126	1,695,696
Depreciation expense	5	528,790	515,971	1,237,999	1,239,333
Staff costs	4	7,276,823	6,785,919	10,811,458	10,562,305
Provision for bad debts		698	2,750	698	2,750
Repairs and Maintenance		398,587	382,678	1,913,309	1,702,542
Insurance		639,353	618,148	644,070	625,737
Rental expenses		102,722	106,194	195,348	196,072
Grants paid out to Centres		483,388	670,410	-	-
Loss on disposal of property, plant and equipment		4,707	85,534	4,707	89,004
Impairment of property upon revaluation	5	156,718	99,881	374,169	99,881
Other expenses	4	1,218,297	1,074,592	5,240,172	5,085,149
TOTAL EXPENSES		12,113,529	11,640,160	22,083,056	21,298,469
Surplus/(Deficit) for the Year		(1,249,622)	3,500,931	(1,373,645)	4,767,032
Total Comprehensive Revenue and Expenses for the year		(1,249,622)	3,500,931	(1,373,645)	4,767,032

Statement of Changes in Equity/Net Assets

For the year ended 31 August 2022

	Notes	Special Purpose Reserve	Retained Earnings	Total Equity
Operations		\$	\$	\$
Opening Balance at 1 September 2021		1,599,195	40,272,914	41,872,110
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(1,249,622)	(1,249,622)
Equity brought in from Playcentre Aotearoa entities	13	-	163,021	163,021
Net transfers to Special Purpose Reserves		(1,055,158)	1,055,158	-
Closing Balance 31 August 2022	8	544,037	40,241,471	40,785,509

	Notes	Special Purpose Reserve	Retained Earnings	Total Equity
Opening Balance at 1 September 2020		1,323,545	36,947,492	38,271,038
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	3,500,931	3,500,931
Equity brought in from Playcentre Aotearoa entities	13	-	100,141	100,141
Net transfers to Special Purpose Reserves		275,650	(275,650)	-
Closing Balance 31 August 2021	8	1,599,195	40,272,914	41,872,110

Playcentre Aotearoa				
Opening Balance at 1 September 2021		1,599,195	64,270,300	65,869,493
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(1,373,645)	(1,373,645)
Assets added to/(removed from) the Group	13	-	(250,000)	(250,000)
Entities brought into the Group	13	-	27,647	27,647
Net transfers to Special Purpose Reserves		(1,055,158)	1,055,158	-
Closing Balance 31 August 2022	8	544,037	63,729,460	64,273,495

	Notes	Special Purpose Reserve	Retained Earnings	Total Equity
Opening Balance at 1 September 2020		1,323,545	59,733,587	61,057,130
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	4,767,032	4,767,032
Entities brought into the Group	13		45,331	45,331
Net transfers to Special Purpose Reserves		275,650	(275,650)	-
Closing Balance 31 August 2021	8	1,599,195	64,270,300	65,869,493

Statement of Financial Position


As at 31 August 2022


	Notes	Operations 2022	Operations 2021	Playcentre Aotearoa 2022	Playcentre Aotearoa 2021
ASSETS		\$	\$	\$	\$
Current Assets					
Cash at bank	10	3,352,557	3,761,317	16,185,515	16,373,788
Investments - term deposits	10	11,753,302	12,369,955	13,065,365	13,878,175
Inventory		-	-	77,186	76,530
Accounts receivable - from exchange transactions	10	448,888	273,911	202,080	59,412
Accrued income		756,915	785,418	1,202,593	990,118
Prepayments		408,042	354,432	464,935	388,940
Assets Held for Sale		68,216	230,000	68,216	230,000
Total Current Assets		16,787,920	17,775,033	31,265,890	31,996,963
Non-Current Assets					
Property, plant and equipment	5	29,261,936	29,556,932	37,187,863	37,811,238
Total Non-Current Assets		29,261,936	29,556,932	37,187,863	37,811,238
Total Assets		46,049,856	47,331,965	68,453,753	69,808,201

		\$	\$	\$	\$
LIABILITIES					
Current Liabilities					
Accounts payables - from exchange transactions	10	882,236	443,310	1,129,688	385,495
Revenue received in advance		1,362,970	1,286,861	2,037,668	2,109,717
Provisions - employee entitlements		653,402	996,562	647,891	926,751
GST payable		382,274	448,071	365,011	516,745
Funds held on behalf of Centres	9	1,983,465	2,285,051	-	-
Total Current Liabilities		5,264,347	5,459,855	4,180,258	3,938,708
Total Non-Current Liabilities		-	-	-	-
Total Liabilities		5,264,347	5,459,855	4,180,258	3,938,708

Total Assets less Total Liabilities (Net Assets)		40,785,509	41,872,110	64,273,495	65,869,493
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Financial Statements were approved for issue by the Trustee Board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa.


Representative
Date: 21-Feb-23


Representative
Date: 21-Feb-23

Statement of Cash Flows

For the year ended 31 August 2022

Notes	Operations		Playcentre Aotearoa	
	2022	2021	2022	2021
	\$	\$	\$	\$
CASHFLOW FROM OPERATING ACTIVITIES				
Proceeds from:				
Ministry of Education ECE Revenue	2,733,144	2,775,984	15,183,230	15,671,177
Grants, donations and fundraising revenue	693,428	4,523,598	2,909,327	7,589,651
Levies revenue	5,525,697	5,549,758	-	-
Education revenue	1,068,733	1,139,896	926,999	1,139,896
Other operating receipts	560,242	616,388	948,185	743,458
Increase/(decrease) in funds held on behalf	(301,586)	(344,144)	-	-
Payments to suppliers and employees				
Education expenditure	(666,112)	(615,505)	(615,505)	(615,505)
Staff costs	(7,178,246)	(6,226,324)	(10,575,986)	(9,561,100)
Other operating payments	(3,602,209)	(3,931,719)	(9,037,044)	(9,645,810)
Net cash inflow/(outflow) from operating activities	(1,166,909)	3,487,932	(260,794)	5,321,767
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	125,364	127,862	227,341	158,292
Increase in Equity funding from Amalgamation/Centres	163,021	100,141	27,647	45,330
Purchase and sale of financial instruments (term deposits)	616,652	(4,719,957)	812,810	(4,929,846)
Receipts from sale of property, plant and equipment	206,547	821,865	186,807	839,565
Purchase of property, plant and equipment	(353,435)	(269,045)	(1,182,084)	(1,075,661)
Net cash inflow/(outflow) from investing activities	758,149	(3,939,134)	75,521	(4,962,320)
Net increase/(decrease) in cash and cash equivalents	(408,760)	(451,202)	(188,273)	359,447
Cash and cash equivalents at beginning of year	3,761,317	4,212,519	16,373,788	16,014,341
Cash and cash equivalents at the end of year	3,352,557	3,761,317	16,185,515	16,373,788

The above statement should be read in conjunction with the accompanying notes.

Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2022

Note 1 – Reporting Entity

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Playcentre Aotearoa”) is incorporated under the Charitable Trusts Act 1957. The Operations is the “controlling entity” of the Playcentre Aotearoa, for accounting purposes. The Playcentre Aotearoa financial statements comprise all entities listed within Appendix A.

Note 2 – Summary of Significant Accounting Policies

(a) Statement of compliance

The financial statements comply with the Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied. These financial statements have been prepared in accordance with NZ GAAP.

Playcentre Aotearoa qualify as Tier 2 reporting entities, as for the two most recent reporting periods they are not publicly accountable and not large (operating expenditure has been between \$2m and \$30m in the current and prior year for Playcentre Aotearoa).

These financial statements were authorised for issue by the Trustee Board on 21st February 2023.

(b) Measurement base

The financial statements have been prepared on the basis of historical cost.

(c) Functional and presentation currency

The financial statements are presented in New Zealand dollars (\$) which is Playcentre Aotearoa’s functional and presentation currency, rounded to the nearest dollar.

There has been no change in the functional currency of the entity during the year.

(d) Use of judgement and estimates

The preparation of the 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 those estimates.

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

For an assessment of the Going Concern assumption, refer Note 18.

Land and buildings

Completeness of land and buildings has been established through land title searches for all properties owned by Playcentre Aotearoa.

(e) Basis for consolidations

The Playcentre Aotearoa controls Operations, and 429 Playcentres and other entities. While control has been determined based on the requirements of PBE standards, it is important to note that each entity has a significant level of local control and self-determination.

Entities within Playcentre Aotearoa comprise a wide variety of size and accounting capacity. Most entities rely upon volunteer treasurers and so implementing new accounting processes requires significant resources and support. There is currently some variability in the application of accounting policies across the Playcentre Aotearoa. However, these matters are not considered to be material to Playcentre Aotearoa.

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses of entities in the Playcentre Aotearoa on a line-by-line basis. All intra-entity balances, transactions, revenues and expenses are eliminated on consolidation. The financial information of all entities are prepared for the same reporting period.

The consolidated Playcentre Aotearoa financial statements comprise all entities where Playcentre Aotearoa has the capacity to govern the financial and operating policies, so as to benefit that entity's activities.

(f) Revenue recognition

Ministry of Education – ECE revenue

MoE ECE revenue to Playcentre Aotearoa is recognised in the period it is earned. An adjustment has been recognised to account for MoE ECE revenue accrued to balance date and a liability for revenue earned in advance.

MoE ECE revenue is not recorded as revenue in Operations, except for Programme Funding, as there is an agency relationship with Centres. Conversely, an adjustment has not been recognised to account for bulk funding accrued to balance date, rather a net adjustment to recognise the levy portion to balance date is included. The Bulk Funding Advances represent amounts which do not belong to Operations but are held on behalf of Centres, and are recorded as a liability on the Statement of Financial Position until paid to the Centres.

Programme Funding is income generated by Operations for programmes run by Operations, or partially by Operations. These programmes are held at centres, and are paid via MOE bulk funding. Programme Funding is calculated and paid by the MOE based on the number of Funded Child Hours at each session. This is not eliminated on consolidation, and an adjustment is required to accrue for Programme funding to be received, and advances already received to balance date.

Levies revenue

Levies are charged to the centres by Operations for general overheads and administration activities performed on the centres' behalf. These are charged at 50% of the MOE Funded Child Hours revenue earned by centres after deducting the programmes funding earned by the Operations.

Similarly to MOE FCH Revenue, an adjustment has been recognised to account for Levies accrued to balance date, and a liability for the revenue earned in advance.

Education revenue – TEC

Playcentre Aotearoa receive training grants from the Tertiary Education Commission ("TEC"). These grants are recognised in the period they are earned.

Grants, donations and fundraising revenue

The recognition of non-exchange revenue from Grants, Donations and Fundraising depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

(g) Accrued revenue

Accrued revenue is stated at their estimated realisable value. Unrecoverable debts are written off when recognised.

(h) Investments

Deposits at registered banks are measured at amortised costs using the effective interest rate method.

(i) Property, plant and equipment

Items of property plant and equipment over \$2,500 are initially recorded at cost or, in the case of donated assets, are initially recorded at their fair value as their deemed cost at initial recognition. Initial cost includes the purchase cost, or fair value as the case may be, and those costs that directly relate to bringing the asset to the location where it will be used, and making sure it is in the appropriate condition necessary for its intended use. Items of Property, Plant and Equipment are subsequently measured at cost, less accumulated depreciation and impairment. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate assets (major components) of property, plant and equipment. Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit. Ongoing repairs and maintenance are expensed as incurred.

(j) Depreciation

Depreciation is calculated to allocate the item of property, plant and equipment cost less estimated residual value over their estimated useful lives of each component of an item of property, plant and equipment. Property, plant and equipment are depreciated on a straight line basis. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the entity will obtain ownership by the end of the lease term. Assets under construction are not subject to depreciation.

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate. Land is not depreciated.

The useful lives used for straight line depreciation are:

Building Improvements	50 years
Computers (and computer equipment)	2-5 years
Furniture Fittings and Equipment	2-15 years
Centre assets	2-15 years

(k) Employee entitlements

Short-term employee benefit liabilities are recognised when the entity has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will occur within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided.

(l) Donated services

The work of Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa is dependent on volunteer activity. Because of the difficulty of determining their value with reliability, donated services are not recognised in these Financial Statements. However, these donated services are acknowledged as a major contribution to Playcentre Aotearoa’s operations.

(m) Goods and Services Tax

All amounts are shown exclusive of Goods and Services Tax (GST) except for Accounts Receivable, Accounts Payable and Funds Held on Behalf, which are stated inclusive of GST. Any GST payable or refundable at balance date is shown in the Statement of Financial Position.

(n) Taxation

Playcentre Aotearoa have been granted charitable status by the Inland Revenue Department and are considered to be exempt from taxation. No taxation has been provided for in the Financial Statements.

(o) Reserves or tagged funds

Reserves or Tagged Funds are reserves established by Playcentre Aotearoa for special purposes. Playcentre Aotearoa may alter these funds without reference to any other party. Revenue and expenditure relating to the Funds are accounted for in the Statement of Comprehensive Revenue and Expense, therefore the reserves are an attribution of accumulated revenue and expenses.

(p) Inventory

Stock on Hand is measured at the lower of cost and net realisable value. The cost of stock on hand is based on the first-in, first-out principle. Inventory is then subsequently measured at the lower of cost or net realisable value. The net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

(q) Leases

Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of the ownership of the leased items, are recognised on a straight line over the lease term.

(r) Impairment of Assets

Property, Plant and Equipment where an owned building is situated on leased land is tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs of disposal and value in use. For the purposes of assessing impairment, the age and condition of the building, as well as the period remaining on the lease is taken into consideration. Property, Plant and Equipment that suffered an impairment is reviewed for possible reversal of the impairment at the end of each reporting period.

(s) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

(f) Financial instruments

Financial assets

Playcentre Aotearoa’s financial assets include cash and cash equivalents, trade and other receivables and term deposits. Playcentre Aotearoa’s financial assets are classified as loans and receivables, and are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.

After initial measurement, financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Interest is calculated using the effective interest rate method.

Impairment of financial assets

Playcentre Aotearoa assesses, at each reporting date, whether there is objective evidence that a financial asset or a group of financial assets is impaired. An impairment exists if one or more events that has occurred since the initial recognition of the asset (an incurred ‘loss event’) has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

Collectability of trade receivables is reviewed on an ongoing basis at an operating unit level. An impairment allowance is recognised when there is objective evidence that Playcentre Aotearoa will not be able to collect the receivable. Financial difficulties of the debtor, default payments or debts more than 60 days overdue are considered objective evidence of impairment.

The amount of any impairment loss identified is measured as the difference between the asset’s carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). Interest revenue continues to be accrued on the reduced carrying amount and is accrued using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. Individual trade receivable balances that are known to be uncollectible are written off when identified, along with associated allowances.

If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a write-off is later recovered, the recovery is credited to finance costs in the statement of financial performance.

Financial liabilities

Playcentre Aotearoa’s financial liabilities comprise trade and other payables. Trade and other payables are recognised initially at fair value, net of directly attributable transaction costs. After initial recognition, trade and other payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate method.

Trade and other payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature they are not discounted.

Note 3 – Revenue

	Operations		Playcentre Aotearoa	
	2022	2021	2022	2021
	\$	\$	\$	\$
Grants, Donations & Fundraising Income:				
External Grants - Lotteries NZ	160,000	-	160,000	160,000
External Grants - Other	363,918	4,584,740	1,381,894	5,567,976
Fundraising Income	-	-	794,885	1,242,311
Donations from members	-	1,411	385,220	456,260
Donations from external parties	1,197	-	187,328	163,104
Total Grants, Donations & Fundraising Income	525,115	4,586,151	2,909,327	7,589,651
Education Income				
MOE Fees Received	287,218	249,880	287,218	249,880
TEC Training Grant received (Note 7)	639,781	890,016	639,781	890,016
Total Education Income	926,999	1,139,896	926,999	1,139,896

Note 4 – Expenses

	Operations		Playcentre Aotearoa	
	2022	2021	2022	2021
	\$	\$	\$	\$
Staff Costs				
Employment Benefits	5,622,166	4,826,910	5,622,166	4,832,187
Centre Support Wages	1,212,609	1,444,677	4,747,244	5,215,786
Wages and Salaries included in Education Expense	442,048	514,332	442,048	514,332
Total Staff Costs	7,276,823	6,785,919	10,811,458	10,562,305
Other Expenses				
Other Property Expenses	21,659	33,609	1,506,488	1,005,614
Utility Expenses	34,336	43,705	878,155	911,832
Other Expenses	1,162,302	997,278	3,305,529	3,167,703
Total Other Expenses	1,218,297	1,074,592	5,240,172	5,085,149

Note 5 – Property, Plant & Equipment – Operations

31 August 2022	Land	Buildings	FFE*	Computers	Total
Cost	\$	\$	\$	\$	\$
Balance at 1 September 2021	9,150,000	21,097,560	236,936	185,463	30,669,959
Additions		76,826	127,605	144,004	348,435
Disposals	(115,000)	-	(5,885)	-	(120,885)
Transfer to assets held for sale	115,000	-	-	-	115,000
Balance at 31 August 2022	9,150,000	21,174,386	358,656	329,467	31,012,509
Accumulated Depreciation					
Balance at 31 August 2021	-	971,372	8,741	132,914	1,113,027
Disposals	-	-	(1,178)	-	(1,178)
Impairment	(45,000)	201,718	-	-	156,718
Depreciation	-	461,971	18,387	48,432	528,790
Transfer to assets held for sale	45,000	(91,784)	-	-	(46,784)
Balance at 31 August 2022	-	1,543,277	25,950	181,346	1,750,573
Net Book Value					
As at 31 August 2021	9,150,000	20,126,188	228,195	52,549	29,556,932
As at 31 August 2022	9,150,000	19,631,109	332,706	148,121	29,261,936

31 August 2021	Land	Buildings	FFE*	Computers	Total
Cost	\$	\$	\$	\$	\$
Balance at 1 September 2020	9,457,000	21,959,181	29,112	168,936	31,614,229
Additions	-	44,694	207,824	16,527	269,045
Disposals	(192,000)	(668,000)	-	-	(860,000)
Transfer to assets held for sale	(115,000)	(238,315)	-	-	(353,315)
Balance at 31 August 2021	9,150,000	21,097,560	236,936	185,463	30,669,959
Accumulated Depreciation					
Balance at 1 September 2020	-	588,209	2,522	83,199	673,930
Disposals	-	(53,440)	-	-	(53,440)
Impairment	45,000	54,881	-	-	99,881
Depreciation	-	460,037	6,219	49,715	515,971
Transfer to assets held for sale	(45,000)	(78,315)	-	-	(123,315)
Balance at 31 August 2021	0	971,372	8,741	132,914	1,113,027
Net Book Value					
As at 31 August 2020	9,457,000	21,370,972	26,590	85,737	30,940,299
As at 31 August 2021	9,150,000	20,126,188	228,195	52,549	29,556,932

*FFE = Furniture, Fittings and Equipment

Impairment: Leasehold buildings are reviewed for impairment annually, or if there is a change in circumstances that indicates 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 amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use. For the purposes of assessing impairment, the leasehold buildings are valued based on the age and condition of the building, as well as the period remaining on the lease. Playcentre Aotearoa reviewed all properties for signs of impairment. An impairment review was undertaken on unoccupied buildings to consider if the organisation would be able to recover the value of the building where it did not own the corresponding land and on properties held for sale. This review resulted in impairment losses of \$374,169 to recognise the likelihood that the sale proceeds of properties held for sale may be less than their carrying value. (2021: impairment of \$99,881 was recognised).

Note 5 – Property, Plant & Equipment – Playcentre Aotearoa

31 August 2022	Land	Buildings	FFE*	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Balance at 1 September 2021	11,177,000	23,981,431	236,936	10,565,736	185,463	46,146,566
Brought into the Group	-	-	-	(222,353)	-	(222,353)
Additions	-	2,965	47,564	987,551	144,004	1,182,084
Disposals	(115,000)	-	(5,885)	(21,576)	-	(142,461)
Transfer to assets held for sale	115,000	-	-	-	-	115,000
Balance at 31 August 2022	11,177,000	23,984,396	278,615	11,309,358	329,467	47,078,836
Accumulated Depreciation						
Balance at 1 September 2021	-	2,574,374	8,741	5,619,299	132,914	8,335,328
Disposals	-	-	(1,178)	(8,561)	-	(9,739)
Impairment	(6,000)	380,169	-	-	-	374,169
Depreciation	-	471,027	16,880	701,660	48,432	1,237,999
Transfer to assets held for sale	45,000	(91,784)	-	-	-	(46,784)
Balance at 31 August 2022	39,000	3,333,786	24,443	6,312,398	181,346	9,890,973
Net Book Value						
As at 31 August 2021	11,177,000	21,407,057	228,195	4,946,437	52,549	37,811,238
As at 31 August 2022	11,138,000	20,650,610	254,172	4,996,960	148,121	31,187,863

31 August 2021	Land	Buildings	FFE*	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Balance at 1 September 2020	11,484,000	24,698,753	29,112	9,921,956	168,936	46,302,757
Brought in the Group	-	-	-	14,639	-	14,639
Additions	-	188,993	207,824	662,318	16,527	1,075,662
Disposals	(192,000)	(668,000)	-	(33,177)	-	(893,177)
Transfer to Assets Held for Sale	(115,000)	(238,315)	-	-	-	(353,315)
Balance at 31 August 2021	11,177,000	23,981,431	236,936	10,565,736	185,463	46,146,566
Accumulated Depreciation						
Balance at 1 September 2020	-	2,152,056	2,522	4,932,461	83,199	7,170,238
Brought into the Group	-	-	-	10,093	-	10,093
Disposals	-	(53,440)	-	(7,462)	-	(60,902)
Impairment	45,000	54,881	-	-	-	99,881
Depreciation	-	499,192	6,219	684,207	49,715	1,239,333
Transfer to assets held for sale	(45,000)	(78,315)	-	-	-	(123,315)
Balance at 31 August 2021	-	2,574,374	8,741	5,619,299	132,914	8,335,328
Net Book Value						
As at 31 August 2020	11,484,000	22,546,697	26,591	4,989,495	85,737	39,132,520
As at 31 August 2021	11,177,000	21,407,057	228,195	4,946,437	52,549	37,811,238

*FFE = Furniture, Fittings and Equipment

Legal Ownership: During the year, issues were discovered with the legal ownership of Wairaka and Foxton Playcentres. In both of these cases, legal ownership is held by Incorporated Societies which were dissolved several years ago. It is likely that both properties are legally “bona vacantia” and therefore owned by the Crown. Efforts are being made to have these properties transferred into the name of Playcentre Aotearoa, however this is expected to take some time. In the meantime, Playcentre Aotearoa have control in substance of these properties and, in the case of Wairaka Playcentre, they have a value in use. Therefore, both continue to be recognised as assets in the financial statements, but Foxton Playcentre, which is closed, has been fully impaired. The value of these assets in the financial statements is Land \$170K, Buildings \$140K for both Operations and Playcentre Aotearoa (in relation to Wairaka) and the impairment recognised is \$179K for Playcentre Aotearoa, in relation to Foxton (nil for Operations).

Note 6 – Commitments and Contingencies

		Operations		Playcentre Aotearoa	
		2022	2021	2022	2021
		\$	\$	\$	\$
(a) Lease Commitments					
	0-1 years	92,108	101,294	103,675	112,150
	1-5 years	109,420	58,180	254,826	174,112
	5 years +	-	-	171,075	114,391
		201,528	159,474	529,576	400,653

(b) Contingent Liabilities

The Trustee Board have commitments of \$200K towards the building of a new Playcentre in Mount Maunganui (confirmed in 2021) and another \$200K towards the building of a new Centre for Cornwall Park Playcentre, made in November 2021 Playcentre Aotearoa owns a number of buildings and property improvements on land that is leased from third parties. At the conclusion of these leases, there is a possible obligation to restore or “make good” the land to some extent. At the present time the timing, extent and occurrence of the obligation is uncertain due to historically not having made good on these obligations due to buildings being re purposed by Playcentre Aotearoa or a third party. It is unlikely that “make good” provisions will be enforced in most cases and no reliable estimate can be made of the potential liability and therefore no liability has been recognised in the financial statements.

Note 7 – Tertiary Education Training Fund (TEC)

		Operations		Playcentre Aotearoa	
		2022	2021	2022	2021
Income		\$	\$	\$	\$
Student Achievement Component Funding - TEC (Note 3)		639,781	890,016	639,781	890,016
Interest		-	-	-	-
		639,781	890,016	639,781	890,016
Less Expenditure					
Wages (Note 4)		442,047	514,332	442,047	514,332
National Compliance Expense		20,245	37,647	20,245	37,647
Use of Equipment		1,365	5,200	1,365	5,200
Administration Expense		35,299	58,326	35,299	58,326
		498,956	615,505	498,956	615,505

Note 8 – Special Projects Funds

		Operations		Playcentre Aotearoa	
		2022	2021	2022	2021
		\$	\$	\$	\$
Research Fund		56,780	56,780	56,780	56,780
Tertiary Education Reserve		-	1,057,080	-	1,057,080
Building upgrade/repairs reserves		320,670	320,670	320,670	320,670
Gwen Somerset Reserve		66,573	65,277	66,573	65,277
Colleen Chandrahasen Reserve		32,152	31,526	32,152	31,526
Rōpū funds (provided by NSPA)		67,862	67,862	67,862	67,862
		544,037	1,599,195	544,037	1,599,195

In previous years a Tertiary Education Reserve has been maintained with the balance of all education funding, less expenditure to date. There is no requirement for this reserve to be kept. It has therefore been released into general funds.

In addition to these Special Projects Funds, the Trustee Board have set aside funds received from the sale of property to deal with future property issues. This includes proceeds from the sale of the former King Country Association office, the former NNI Regional Office, and property at Matiere and Matura. These funds currently total \$821,865 and no spend has been made against this total.

Note 9 – Funds Held on Behalf

MOE advanced funding held on behalf of centres	1,983,465	2,285,051	-	-
	1,983,465	2,285,051	-	-

Funds held on behalf of centres represent the bulk funding received from MoE in advance of the bulk funding period. This is held by Operations until the following bulk funding round when it is paid based on actual attendance numbers to centres.

Note 10 – Financial Assets and Financial Liabilities

Financial assets:				
Cash on hand	3,352,557	3,761,317	16,185,515	16,373,788
Trade and other receivables	448,888	273,911	202,080	59,412
Term deposits	11,753,302	12,369,955	13,065,365	13,878,175
	15,554,747	16,405,183	29,452,960	30,311,375

Bank term deposits are invested over a range of terms at an interest rate between 1.00% - 2.30% (2021: 0.85% - 1.00%).

Financial liabilities:				
Accounts payable	882,236	443,310	1,129,688	385,495
Funds Held on Behalf of Centres	1,983,465	2,285,051	-	-
	2,865,701	2,728,361	1,129,688	385,495

Note 11 – Related Party Transactions

We acknowledge that transactions between centre members and their family connections take place often resulting in products or services being received at discounted prices or by donation. All large property transactions with related parties are reviewed by Operations prior to approval for the project to proceed.

Note 12 – Key Management Remuneration

	Operations		Playcentre Aotearoa	
	2022	2021	2022	2021
	\$	\$	\$	\$
<i>The total remuneration of members of the Trustee Board being honoraria paid to the Presidents and Trustees were as follows:</i>				
Total Remuneration	54,967	36,791	54,967	36,791
Number of Persons	8*	6*	8*	6*
* There were 6 Board members until November 2021 and 8 thereafter. Honoraria is paid retrospectively and on a pro-rata basis which allows us to maintain the agreed Honoraria amount.				
<i>The total remuneration of the senior management group is as follows:</i>				
Total Remuneration	850,114	614,829	850,114	614,829
Number of FTE*	7.8	4.9	7.8	4.9

**Total remuneration reflects costs to the organisation during the financial year, while FTE reflects the position at 31 August*

Note 13 – Assets brought in from Centres and Associations

2022

During the 2021/22 year 12 group entities were closed and equity was transferred to Operations. Manunui Playcentre was brought into the Group consolidation in 2021/22 after being excluded in error from previous Group consolidations.

A review of fixed assets, as part of the year end process, identified an asset at Marsden Playcentre which was created in error in 2016. This asset has been removed from the group accounts and an adjustment has been made to Equity for Entities brought into the Group.

	Operations	Playcentre Aotearoa
	\$	\$
Centre closure funds received	163,021	-
Add Manunui Playcentre to the Group	-	27,647
Remove Marsden Playcentre historical error	-	(250,000)
	163,021	(222,353)

2021

During the 2020/21 year 3 group entities were closed and equity was transferred to the Operations (\$100,141), while 1 entity was brought into the consolidation (\$45,331).

Note 14 – Vaccine Mandate

In October 2021 the government announced a Covid-19 Vaccine Mandate for all staff and volunteers working in Early Childhood Education. This Health Order, which effectively applied to all Playcentre members, resulted in a number of members and their children leaving Playcentre, as well as several staff. While the Health Order was lifted in April 2022, enrolment numbers have not yet recovered to pre-mandate levels. The lower levels of enrolments during and since the vaccine mandate have resulted in lower MoE ECE revenue for the group, and lower levy revenue for Operations.

Note 15 – Property Portfolio

In January 2022 Condition Surveys for half of Playcentre's property portfolio were completed. This included buildings owned by the Ministry of Education, local councils and third parties. The findings from these surveys were that many buildings had been poorly maintained over the years, resulting in some issues which needed to be addressed urgently and a large number of non-urgent issues which were resulting in degradation of the buildings. In addition, property issues were resulting in non-compliance with licencing criteria in some Playcentres. The Trustee Board approved Condition Surveys to be undertaken on the second half of Playcentre Aotearoa's property portfolio. Based on the information from the completed Condition Surveys, and estimating the outcome of Condition Surveys for the second half of the property portfolio, the Board approved \$6m to bring the property portfolio up to a safe and maintainable standard.

Note 16 – Constitutional Change

In November 2021 the Hon. Tracey Martin was appointed by the Ministry of Education to assist Playcentre Aotearoa in dealing with a number of governance issues which had been identified. Her report to the Ministry of Education identified that the Amalgamation process, which officially took place in 2019, was not complete, and that the Constitution of Playcentre Aotearoa was not fit for purpose, putting the organisation at risk. This report was presented to members in April 2022 and the Ki te pae tawhiti project was initiated to implement Constitutional change. In May 2022 the Board announced that a Trust Deed would be created to replace the Constitution and this would be presented to members for approval at a Special General Meeting (SGM) on the 28th of September 2022. The Trust Deed would result in control of the organisation passing from members to the Trustee Board and financial resources being managed centrally. For the Trust Deed to be adopted it requires support from 80% of Playcentres and 80% of Rōpu Māori.

Note 17 – Events After the Balance Date

At the SGM on 28th of September the Trust Deed gained majority support from both Playcentres and Rōpu but did not meet the constitutional threshold to be adopted. The Trustee Board adjourned the meeting for a month to allow more time for discussion with those who had concerns about the Trust Deed. At the reconvened SGM in October, a request was received from some groups for more time to come to a decision and the SGM was adjourned for a further month. The SGM was reconvened again on the 25th of November and the constitutional threshold to pass the Trust Deed was reached. Some members have voiced concerns about the process used to pass the Trust Deed, leading the Trustee Board to have the Trust Deed’s adoption confirmed by the High Court. As at the date of these financial statements, the Court has not made a ruling in this matter and adoption of the Trust Deed has not been confirmed.

Note 18 – Going Concern

At the date of signing the financial statements, there is a material uncertainty relating to events or conditions that cast significant doubt on Playcentre Aotearoa’s ability to continue as a going concern in the foreseeable future. The Trust Deed has not yet been formally adopted and co-design of a new funding model with the Ministry of Education (MoE) has not yet been agreed. Adoption of the Trust Deed gives authority to the Trustee Board to make decisions for the entire organisation. This will allow the Trustee Board to progress and agree co-design of a new funding model with the MoE and put in place a new operating model for the organisation.

The continued financial trajectory of Playcentre is of concern to the Trustees in carrying out their fiduciary duties. The organisation is not financially sustainable, with deficits at both an Operations and Group level. While the organisation has significant reserves, deficits are projected to continue. These deficits and the remedial expenditure on property (Note 15) are projected to result in Playcentre Operations running out of funds in the medium term, on its present course. Playcentre Aotearoa is reviewing its operating model and also working with MoE to agree a new Co-Design funding model to significantly increase its bulk funding. Without increased funding being achieved through Co-design and changes to the operating model, it is very likely that Playcentre as a whole will cease to operate. Notwithstanding this, the Trustee Board and management are proactively involved in ongoing discussions with the MoE to maximise the likelihood of a positive outcome.

Overall, the ability to continue to operate as a going concern is contingent upon changes to the operating model, a co-design funding model being agreed with the MoE which results in increased bulk funding, and Playcentre Aotearoa gaining the authority to progress these through adoption of the Trust Deed. The possibility that these matters aren’t achievable creates a material uncertainty that casts significant doubt over the ability of Playcentre Aotearoa to continue as a going concern. If Playcentre Aotearoa was not a going concern, it may be unable to realise its assets and discharge its liabilities at values currently presented within the financial statements, in the ordinary course of business. These financial statements do not include any adjustment relating to the recoverability and classification of recorded assets amounts, nor to the amounts and classifications that may be necessary should Playcentre Aotearoa be unable to continue as a going concern.

Appendix A – Playcentre Aotearoa Controlled entities

For the year ended 31 August 2022

Entities Consolidated in the Group 1 September 2021 – 31 August 2022

Operations
Addington Playcentre
Akaroa Playcentre
Alicetown Playcentre
Amberley Playcentre
Aotea Island Playcentre
Appleby Playcentre
Aramoho Playcentre
Aria Playcentre
Arohena Playcentre
Ashburton Playcentre
Ashhurst Playcentre
Ashley Playcentre
Ashridge Road Playcentre
Ashurst Park Playcentre
Atawhai Playcentre
Atiamuri Playcentre
Avonhead Playcentre
Awakeri Playcentre
Awanui Playcentre
Awatere Playcentre
Awatuna & Districts Playcentre
Balclutha Playcentre
Balfour Playcentre
Beachhaven Playcentre Incorporated
Beachlands Maraetai Playcentre
Belfast Playcentre
Belmont Playcentre
Birkenhead Playcentre Society Incorporated
Blackball Playcentre
Blenheim Playcentre
Blockhouse Bay Playcentre
Blueskin Playcentre
Bombay Playcentre
Brightwater Playcentre
Brooklyn Playcentre
Bucklands Beach Ohui-a-rangi Playcentre
Burwood Playcentre
Cambridge Playcentre
Canterbury Playcentre Shop

Carterton Playcentre
Clarkville Playcentre
Clinton Playcentre
Clutha Valley Playcentre
Clyde Playcentre
Coatesville Playcentre
Cockle Bay Playcentre
Collingwood Playcentre
Cornwall Park Playcentre
Coromandel Playcentre
Culverden Playcentre
Cust/West Eyreton Playcentre
Darfield Playcentre
Dargaville Playcentre
Days Bay Playcentre
Deanwell Playcentre
Diamond Harbour Playcentre
Dinsdale Playcentre
Drury Playcentre
Dunsandel Playcentre
Eastside Playcentre
Eden Epsom Playcentre
Edgcumbe Playcentre
Ellerslie Playcentre
Enner Glynn Playcentre
Feilding Playcentre
Fendalton Playcentre
Foxton Playcentre
Freemans Bay Playcentre
Galatea Playcentre
Glen Eden Playcentre
Glen Innes Playcentre
Glendene Playcentre
Gleniti Playcentre
Glenmark Playcentre
Gore Playcentre
Greenhithe Playcentre
Greenpark Playcentre
Grey Valley Playcentre
Halswell Playcentre

Hamilton East Playcentre
Hamurana Playcentre
Hanmer Springs Playcentre
Harewood Playcentre
Hataitai Playcentre
Halcombe Playcentre
Haumoana Playcentre
Havelock North Playcentre
Hawera Playcentre
Helensville Playcentre
Henderson Valley Playcentre
Herne Bay Playcentre
Hillsborough Playcentre
Hinds Playcentre
Hinuera Playcentre
Hora Hora Cambridge Playcentre
Hora Hora Whangarei Playcentre
Hororata Playcentre
Horotiu Playcentre
Houghton Valley Playcentre
Howick Playcentre
Huimai Playcentre
Hukerenui Playcentre
Hunterville Playcentre
Hunua Playcentre
Inglewood Playcentre
Island Bay Playcentre
Johnsonville Playcentre
Kaeo Playcentre
Kaikoura Playcentre
Kaitaia Playcentre
Kaiti Playcentre
Kaiwaka Playcentre
Kaniere Playcentre
Kaponga Playcentre
Karaka Playcentre
Karatia Playcentre
Karori Playcentre
Katikati Playcentre
Kaukapakapa Playcentre
Kawakawa Playcentre
Kelburn Playcentre
Kerikeri Playcentre
Kohukohu Playcentre

Korokoro Playcentre
Koutu Playcentre
Kumeu Playcentre
Laingholm Playcentre
Landsdowne Terrace Playcentre
Leamington Playcentre
Leeston Playcentre
Leithfield Playcentre
Lepperton Playcentre
Lincoln Playcentre
Linkwater Playcentre
Linwood Playcentre
Little River Playcentre
Longbeach Playcentre
Lower Hutt Playcentre
Lower Waitaki Playcentre
Lumsden Playcentre
Lynmore Playcentre
Lyttelton Street Playcentre
Macandrew Bay Playcentre
Maihihi Playcentre
Mairangi Bay Playcentre
Makarewa Playcentre
Mamaku Playcentre
Mamaranui Playcentre
Mananui Playcentre
Manawaru Playcentre
Mangapai Playcentre
Mangapapa Playcentre
Mangatangi & Districts Playcentre
Mangaweka Playcentre
Mangere Bridge Playcentre
Manukau Peninsula Playcentre
Manunui Playcentre
Manurewa Playcentre
Manutuke Playcentre
Mapua Playcentre
Maramarua/Kopuku Playcentre
Marsden Playcentre
Martinborough Playcentre
Massey Playcentre
Matakana Playcentre
Matamata Playcentre
Matawai Playcentre

Maungakaramea Playcentre
Maungaraki Playcentre
Maungatapere Playcentre
Maungaturoto Playcentre
Maungawhau Playcentre
Mayfield Playcentre
Methven Playcentre
Milson Playcentre
Miramar Playcentre
Morningside Playcentre
Morningside Playcentre
Morrinsville Playcentre
Mosgiel Playcentre
Motueka Playcentre
Mount Albert Playcentre
Mt Maunganui Playcentre
Mount Somers / Staveley Playcentre
Mt Wellington Playcentre
Murchison Playcentre
Naenae Playcentre
Narrowneck Playcentre
National Park Playcentre
Nawton Family Playcentre
New Plymouth Playcentre
New Ranui Playcentre
New Windsor Playcentre
Newlands - Tamariki Playcentre
New Market Playcentre
Newtown Playcentre
Ngaio Playcentre
Ngakuru Playcentre
Ngatea Playcentre
Nightcaps Playcentre
Normanby Playcentre
Normandale Playcentre
North Beach Playcentre
Northend Playcentre t/a Community Playcentre
Nuhaka Playcentre
Oakura Playcentre
Oamaru Playcentre
Ohaeawai Playcentre
Ohai Playcentre
Ohau Playcentre
Ohaupo Playcentre

Okaihau Playcentre
Okato Playcentre
Omakau & Districts Playcentre
Omakere Playcentre
Omapere Playcentre
Omokoroa Playcentre
Onehunga Playcentre
Onepoto Playcentre
Onerahi Playcentre
Ongaonga Playcentre
Opoho Playcentre
Opotiki Playcentre
Opunake Playcentre
Otaki Playcentre
Otakiri Playcentre
Otamauri Playcentre
Otua Aka Aka Playcentre
Otautau Playcentre
Otorohanga Playcentre
Otumoetai Playcentre
Outram Playcentre
Owaka Playcentre
Oxford Playcentre
Paekakariki Playcentre
Paeroa Playcentre
Pakuranga-Rahihi Playcentre
Palmerston Playcentre
Pamapurua Playcentre
Papakura Playcentre
Papamoa Playcentre
Paparoa Playcentre
Papatoetoe Playcentre
Paraparaumu Playcentre
Paremata Playcentre
Park Road Playcentre
Parklands Playcentre
Parklands Kamo Playcentre
Parkside Playcentre
Paroa Playcentre
Parua Bay Playcentre
Paterson Street Playcentre
Patumahoe Mauku Playcentre
Peachgrove Playcentre
Peria Playcentre

Picton Playcentre
Pinehaven Playcentre
Piopio Playcentre
Pirongia Playcentre
Pleasant Point Playcentre
Point Howard Playcentre
Pokeno Playcentre
Pongakawa Playcentre
Porangahau Playcentre
Port Ahuriri Playcentre
Port Oho Playcentre
Portobello Broad Bay Playcentre
Prebbleton Playcentre
Puahue Playcentre
Pukeatua Playcentre
Pukekawa Playcentre
Pukekohe East Playcentre
Pukekohe Playcentre
Pyes Pa Playcentre
Queenstown Playcentre
Raglan Playcentre
Rahotu Playcentre
Rakaia Playcentre
Ranfurly Playcentre
Rangiora Playcentre
Rapanui - Brunswick Playcentre
Rawene Playcentre
Red Beach Playcentre
Redwood Playcentre
Reefton Playcentre
Renwick Playcentre
Reporoa Playcentre
Rerewhakaaitu Playcentre
Richmond Playcentre - Invercargill
Richmond Playcentre - Nelson
Riselaw Road Playcentre
River Downs Playcentre
Riversdale Playcentre
Rolleston Playcentre
Roslyn Bush Playcentre
Roslyn Maori Hill Playcentre
Roxburgh Playcentre
Ruatangata Playcentre
Ruawaro Playcentre

Russell Playcentre
Russley Playcentre
Sanson Playcentre
Sawyers Bay Playcentre
Shannon & Districts Playcentre
Sherwood Playcentre
Shirley Playcentre
Silverdale Playcentre
Somerfield Playcentre
South Brighton Playcentre
Southbridge Playcentre
Spencerville Playcentre
Spring Creek Playcentre
Springvale Playcentre
St Albans Playcentre
St Heliers Glendowie Playcentre
St Leonards Playcentre
Stokes Valley Playcentre
Stratford Playcentre
Swanson Playcentre
Tahuna Playcentre
Tai Tapu Playcentre
Taihape Playcentre
Tairua Playcentre
Takaka Playcentre
Takanini Playcentre
Takapau Playcentre
Takapuna Play Centre Incorporated
Takarunga Playcentre
Tamahere Playcentre
Tamatea Playcentre
Tapanui Playcentre
Tapawera Playcentre
Taradale Playcentre
Taranaki Playcentre Shop
Taupiri Playcentre
Taupo Family Playcentre
Tauriko Playcentre
Tawa - Linden Playcentre
Te Akau & Districts Playcentre
Te Aroha Playcentre
Te Awamutu Playcentre
Te Kauwhata Playcentre
Te Kawanui Playcentre

Glossary of Te Reo Māori words

Te Kopuru Playcentre
Te Kuiti Playcentre
Te Marua Playcentre
Te Pohue Playcentre
Te Poi Playcentre
Te Puawaitanga O Atareta Playcentre
Te Puke Playcentre
Te Puna Playcentre
Terrace End Playcentre
Thames Parawai Playcentre
The Key Playcentre
The Levin Playcentre (Incorporated)
Tikipunga Playcentre
Tikokino Playcentre
Tikorangi Playcentre
Tirau Playcentre
Titahi Bay Playcentre
Titirangi Playcentre
Titoki Playcentre
Toi Tois Playcentre
Toko Playcentre
Tokoroa Playcentre
Tomarata Playcentre
Torbay Playcentre
Totara Grove Playcentre
Totara Park Playcentre
Totaravale Playcentre
Tramway Playcentre
Tuakau Playcentre
Tuatapere Playcentre
Tui Road Playcentre
Turua Playcentre
Tutukaka Coast Playcentre
Urenui Playcentre
Victory Playcentre
Waiatarua Playcentre
Waiau Playcentre
Waiheke Island Playcentre
Waihi Beach Playcentre
Waihi Playcentre
Waihopai Playcentre
Waikanae Playcentre
Waikouaiti Playcentre
Waimamaku Playcentre

Waimauku Playcentre
Wainui Playcentre
Wainuiomata Playcentre
Waipu Playcentre
Wairaka Playcentre
Wairakei Playcentre
Wairoa Playcentre
Waitara Playcentre
Waituna West Playcentre
Frankton/Wakatipu Playcentre
Wakefield Playcentre
Wallaceville Playcentre
Walton Playcentre
Waotu Puketurua Playcentre
Warkworth Playcentre
Waterloo Playcentre
Waverley Playcentre
Welcome Bay Playcentre
West Harbour Playcentre
West Melton Playcentre
Weston Playcentre
Westport Playcentre
Westside Playcentre
Weymouth Playcentre
Whakamaru Playcentre
Whangaeahu-Turakina Playcentre
Whangamata Playcentre
Whangaparaoa Playcentre Incorporated
Whangarei Heads Playcentre
Wharepuhunga Playcentre
Whataupoko Playcentre
Whitford Playcentre
Whitianga Playcentre
Wilton Playcentre
Windy Ridge Playcentre
Wood Hatton Playcentre
Woodend Playcentre
Woodville Playcentre
Woolston Playcentre
Wyndham Playcentre

Aotearoa – New Zealand

Aroha – Love, compassion, empathy, affection

He aha te mea nui o te ao? He tangata! He tangata! He tangata! – What is the most important thing in the world? It is people! It is people! It is people!

Iwi – extended kinship group, tribe, people

Kaiako – teacher(s)

Kaihononga Māori – Māori relationship advocate

Kaimahi – employee

Kaupapa – topic, matter of discussion

Ki te pae tawhiti – to distant horizons

Manaaki – show respect, generosity, hospitality, support and care for others.

Matariki – is the Māori name for the star cluster most commonly known as Pleiades. Traditionally Māori used the rising of Matariki as a marker for the New Year. Different iwi use different stars as markers that tell them when they should celebrate the New Year. Some iwi use Puanga some Rehua while others use Atutahi. Matariki is associated with good health and wellbeing.

Mihi whakatau – speech of greeting, official welcome speech - speech acknowledging those present at a gathering.

Mokopuna - grandchild or grandchildren

Motu – island

Ngā mihi maioha - thank you with appreciation

Poroaki – formal farewell ceremony

Reo Rua – bilingual

Tāmaki Makaurau – Auckland

Tamariki – children

Tangata Tiriti – is one of two governing houses in Te Whānau Tupu Ngātahi o Aotearoa (Playcentre Aotearoa). Together Te Whare Tikanga Māori and Tangata Tiriti form the basis of our Te Tiriti o Waitangi partnership.

Tangata whenua – people of the land (literal), descendants of the first people to settle Aotearoa New Zealand, indigenous people (Māori), person or people with customary authority over an area that may include land and sea. This authority is held by first settlement of an area or by succeeding to an area through active occupation and negotiation with the first peoples.

Te ao Māori – the Māori world

Te reo Māori – the Māori Language

Te reo me ōna tikanga Māori – the Māori language and customary system of values and practices

Te Tiriti o Waitangi – The Treaty of Waitangi

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa

Te Whāriki – Early Childhood Curriculum or woven mat

Te Wiki o te Reo Māori – Māori Language Week

Tēnā rawa atu koutou – thank you very much (all of you)

Tikanga – custom, practice, protocol

Tuakana-teina – senior and junior siblings, used where an older or more knowledgeable child supports the learning of a younger or less knowledgeable child.

Wānanga – educational seminar, institution or forum; (act of wānanga) shared deliberations, discussions, shared learning

Whānau – family (Playcentre context)

Whanaungatanga – kinship, sense of family connection, a relationship through shared experiences and working together which provides people with a sense of belonging

Whānau tupu ngātahi – families growing together



“
I couldn't imagine a better ECE for my 4 year old son. We have both grown and learned together with a supportive community. I've completed the Playcentre Level 4 qualification and am a better parent for it.



Contact details



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www.playcentre.org.nz



www.facebook.com/Playcentre.Federation



www.instagram.com/playcentreaotearoa