



Te Whānau Tupu Ngātahi o Aotearoa
Playcentre Aotearoa

Annual Report 2020





Playcentre Aotearoa’s symbol was designed by Colin Simon, a Playcentre Father and was adopted in 1973. The logo is complete when the additional lower circular text is added to give a full circle of text surrounding the central people component. The symbol is about all whānau: whānau cooperative, Playcentre whānau, community whānau, whānau of all cultures woven and blended into one, Playcentre, inclusive. The symbol is a visual representation of “Whānau tupu ngātahi – families growing together”. Colin went on to design the symbol for the 1984 Commonwealth Games.

Legal name of entity

Te Whānau Tupu Ngātahi o Aotearoa
– Playcentre Aotearoa

Entity type and legal basis

Te Whānau Tupu Ngātahi o Aotearoa
– Playcentre Aotearoa is a Charitable Trust incorporated under the Charities Trust Act 1957

Charities number

No. CC37155

Certificate of incorporation number

226001

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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 Māori terms are used. All terms are defined in the glossary.

What is Playcentre Aotearoa?

There are 433 individual Playcentres around the country. These centres range in numbers from five members to 150 members and are located from Awanui Playcentre North of Kaitiāia 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 families providing each other support and friendship as they raise their children 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.

“

I love that I'm part of my son's ECE learning experience.



“

It's our village. Lifelong friendships and support for our whole family.



From the Trustee Board

Kia ora koutou,

As a Board, the Trustees of Te Whānau Tupu Ngātahi o Aotearoa - Playcentre Aotearoa have been reflecting on the 2019/20 financial year, a year that was not only unprecedented but also shone a spotlight on the resilience and strength of Playcentre.

Throughout this annual report are stories that highlight the passion, whanaungatanga and adaptability that radiated out from Playcentre this year.

We acknowledge the challenges our organisation had to work through from February to August 2020, with the developing pandemic situation. The extra strain this created was felt by all our stakeholders, tamariki, whānau, volunteers and employees. However, the stories here evidence that we have kept our philosophy close to our hearts especially when we were unable to meet face to face - Te Whānau Tupu Ngātahi - empowering adults and children to work, play, learn and grow together.

We go into the new financial year with hope for our future and with a focus on our philosophy and strategic goals to steer our mahi.

Ngā mihi nui,

Avis Stewart, Ruth Jones, Raneë Davies, Michelle Hutton, Char Martin and Tiso Ross.

Co-Presidents



Avis Stewart Ruth Jones

Trustee Board members



Michelle Hutton Tiso Ross Raneë Davies Char Martin

We also acknowledge Alaine Tamati-Aubrey and Cynthia Murray who concluded their time on the Board in November 2019.

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

2019/2020 Highlights for Playcentre Aotearoa



The Education Programme has run
1,905 with **15,747**
workshops attendees

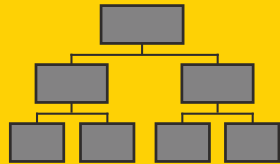


Our CFO, Marina Cook was awarded the
Emerging Financial Manager of the Year
at the 2020 New Zealand CFO Awards.



An increase of
1.75%
in membership
numbers

Commenced a
phased restructure



An increase of
14%
in educational
module
completion



88% increase in
PLD leadership
workshops
*(Te Ao Māori and
Playcentre Leadership)*

2,178,424
attendance hours
for 2019/2020



Established an
in-house Human
Resources team

22,603
valued volunteers

2,397
attendees in our
**Te Ao Māori
workshops**
which was a 35%
increase on 2019

“

Before I attended Playcentre, I didn't really know what Playcentre was all about. My first day I arrived and it just blows my mind, the toys and the 'invitations to play' are so amazing, I was like 'wow I've never seen these types of toys in my country!' It was so new to me... you just follow their [the child's] lead, just follow their interests, and you learn together.

We have the same experience in life, we are all mums, we are here and they know the deal! I feel like I'm free to express my feelings or to talk about children, no judgement at all. They are really helpful; they are really amazing.



COVID-19 response



Centre resilience and connection

Our centres displayed tremendous resilience during this unprecedented time. The centres supported each other by distributing play packs to their Playcentre whānau (prior to lockdown) and had daily zoom sessions where they read books and sang their favourite songs for tamariki.

The tamariki of Pukekohe Playcentre sent everyone a message of love and support during lockdown.

Kia kaha, kia māia, kia manawanui



Virtual Village

Designed, developed and launched the Virtual Village on the Playcentre website.



Its purpose

Playcentre at home; resources, ideas and support for tamriki, parents, caregivers and whānau during the COVID-19 lockdown.

We posted daily activities, inspiration, whakataukī (Māori proverbs) and stories from our Playcentre village as we all participated in Playcentre at home together.

The Virtual Village had over 961,000 page views and was featured by the Ministry of Education as a supportive learning resource.

Professional Learning and Development created an online platform

The He Māpuna te Tamaiti: Supporting Children's Emotional and Social Competence in Early Learning programme was originally designed as a face-to-face programme but the PLD team adapted delivery during lockdown to provide an online forum that was accessible to whānau and kaimahi from home. The content was relevant to the emotionally and socially turbulent situation families faced finding themselves isolated at home with young children. Over 320 people participated in this online programme between Mar – June 2020.

Playcentre Education response

Playcentre Education modules B401, B402 and B403 were made available online with 552 students given access to these modules (each module equivalent to the delivery of 4 face to face workshops) and 226 given access to individual workshops.

These online workshops were the equivalent to providing access for 2208 individual face to face workshops.

We developed a Learner Technology Support Strategy, applied and successfully secured a grant under the TEC Technology Access fund to purchase chromebooks to assist students who needed to borrow suitable devices for online learning.

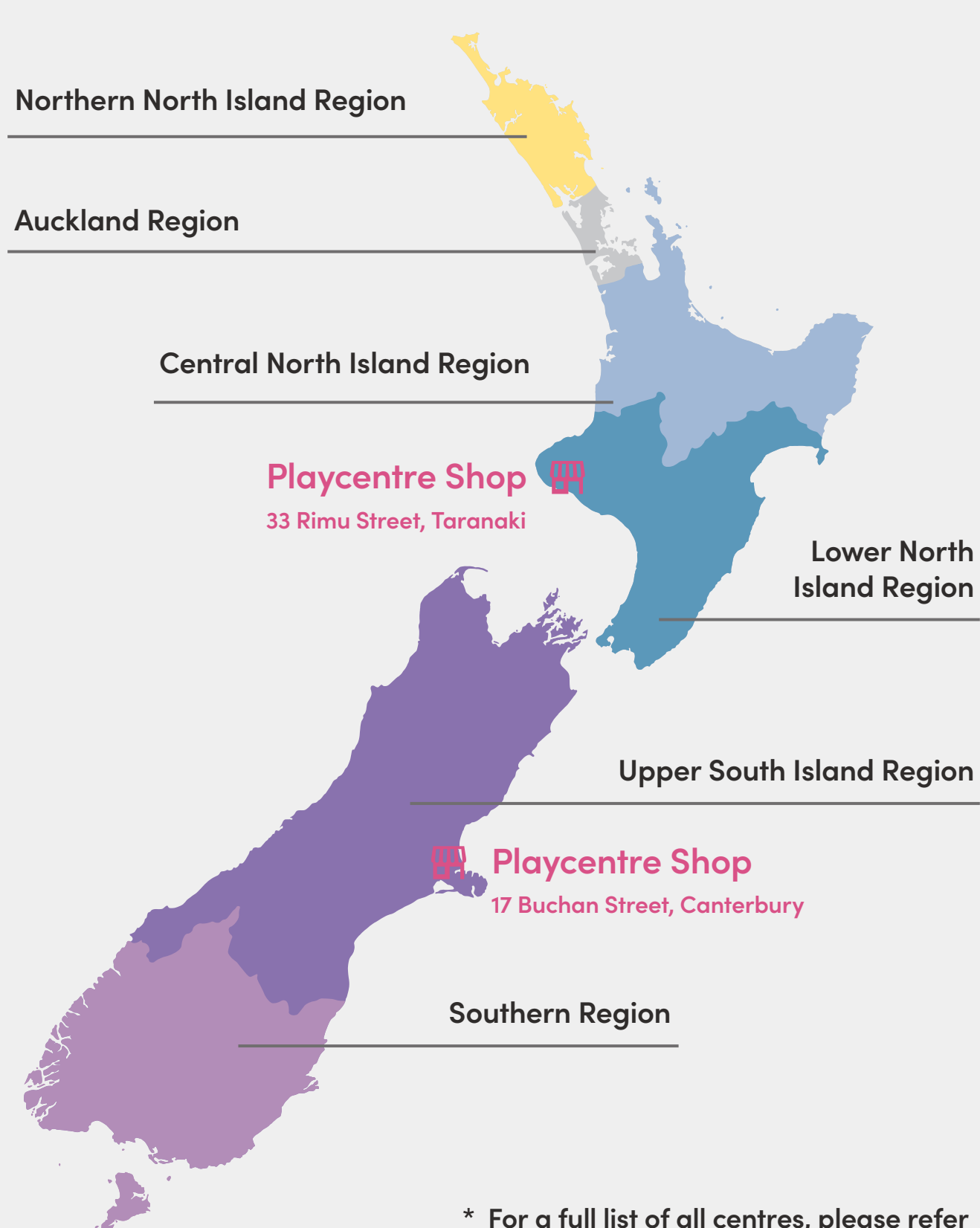




Our Structure

433

Playcentres located in six 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

Playcentre Aotearoa is governed by a Board of Trustees.

Co-Presidents

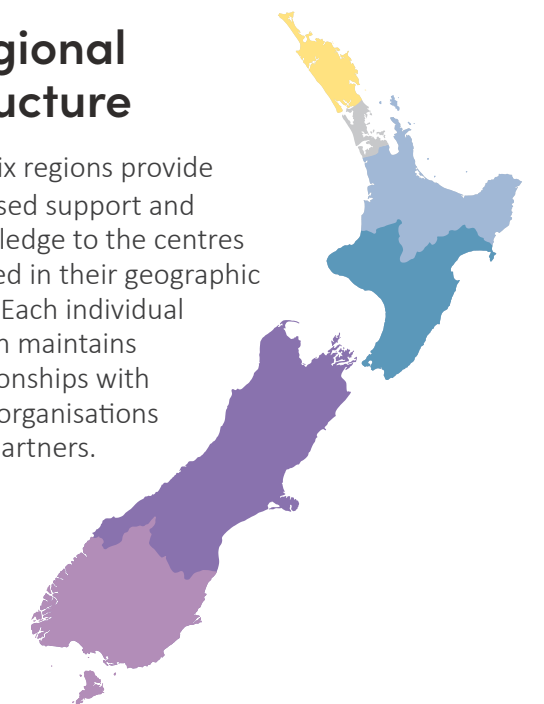
Avis Stewart
Ruth Jones

Trustee Board Members

Michelle Hutton
Tiso Ross
Ranee Davies
Char Martin

Regional structure

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



National team

September 2019 – August 2020

General Manager

Sean McKinley

Chief Financial Officer

Marina Cook

Principle Advisor

Susan Bailey

Human Resources Manager

Meg Cooksley

Human Resources Lead

Kate Woods

Service Delivery Manager

Veronica Pitt

Māori Development Manager

Mārika Williams | Thomas Tawhiri

Communications Manager

Claire Gullidge / Gael Woods

Project Lead

Claire Gullidge

Tertiary Education Funding Manager

Glenda Caradus

Training Coordinator

Gillian Croad

Property & Assets Manager

Alan Taylor | John Manning

Accounts Manager

Karen Flattery

Administrator

Nicky Duncan

Northern North Island Region

September 2019 – August 2020

Northern North Island Regional Manager

Nancy Green

Regional Administrator

Lou Theobald

Programme Coordinator

Zoe Hudson

Centre Support Coordinator

Kiri McCabe

Property Coordinator

Sarah Shepherd

Centre Support Coordinator

Keri Squires

Centre Support Administrator

Keryn Bradnam

Te Ao Māori Field Worker

Keri Milich

Programme Administrator

Debbie Iles

Regional structure cont'd

Auckland Region

September 2019 – August 2020

Auckland Regional Manager
Anna-Louise Fleet

Regional Administrator
Tammy Downes

Programme Coordinator
Sharleen McClay

Property Coordinator
Elise McClennan

Programme Administrator
Debbie Iles

Centre Support Administrator
Lynda Richardson

Te Ao Māori Field Worker
Jean Yern

Centre Support Coordinator
Tavake Singh

Central North Island Region
September 2019 – August 2020

Central North Island Regional Manager
Kaye Connolly

Regional Administrator
Paula Matthews-Boulton

Programme Administrator
Rachel Parker

Centre Support Administrator
Sunita Westerbaan

Property Coordinator
Paula Matthews-Boulton

Programme Coordinator
Catherine Polglase
Rachel Parker

Programme Coordinator/
Administrator
Emma Frost

Centre Support Coordinator
Emilee Middleton-Wood

Lower North Island Region
September 2019 – August 2020

Lower North Island Regional Manager
Paulene Gibbons

Te Ao Māori Field Worker
Faith Tupou

Centre Support Coordinator
Louise Turnbull

Regional Administrator
Jessica Warstat-Matiu

Programme Coordinator
Liz Neill

Centre Support Administrator
Zerissa Ong

Property Coordinator
Jody Lunn

Programme Administrator
Hayley Soro

Upper South Island Region
September 2019 – August 2020

Upper South Island Regional Manager
Dalene Mactier

Regional Administrator
Nicky Williamson

Programme Coordinator
Anna Steel

Centre Support Administrator
Jen Wells

Property Coordinator
Kirsty Brown

Programme Coordinator
Fiona Mildon

Centre Support Coordinator
Kirsty Brown

Te Ao Māori Field Worker
Jen Wells

Programme Administrator
Nicky Williamson

Centre Support Coordinator
Sara Moore

Southern Region
September 2019 – August 2020

Regional Manager
Antoinette McLean

Regional Administrator
Diana Gouverneur

Programme Coordinator
Anita Banks

Property Coordinator
Virginia Driver

Programme Administrator
Cathy Andresen

Centre Support Coordinator
Judy Hinton

Te Ao Māori Field Worker
Sacha Harbott

Centre Support Coordinator
Cathy Frew

Centre Support Administrator
Diana Gouverneur

Playcentre shops



There are two Playcentre shops throughout Aotearoa, one in Canterbury and one in Taranaki.

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 Shop is now open to the public and supplies customers from all around New Zealand (and the world) through its online shop.



“

Amazing store stocked with such great resources – Kat

This year at a glance



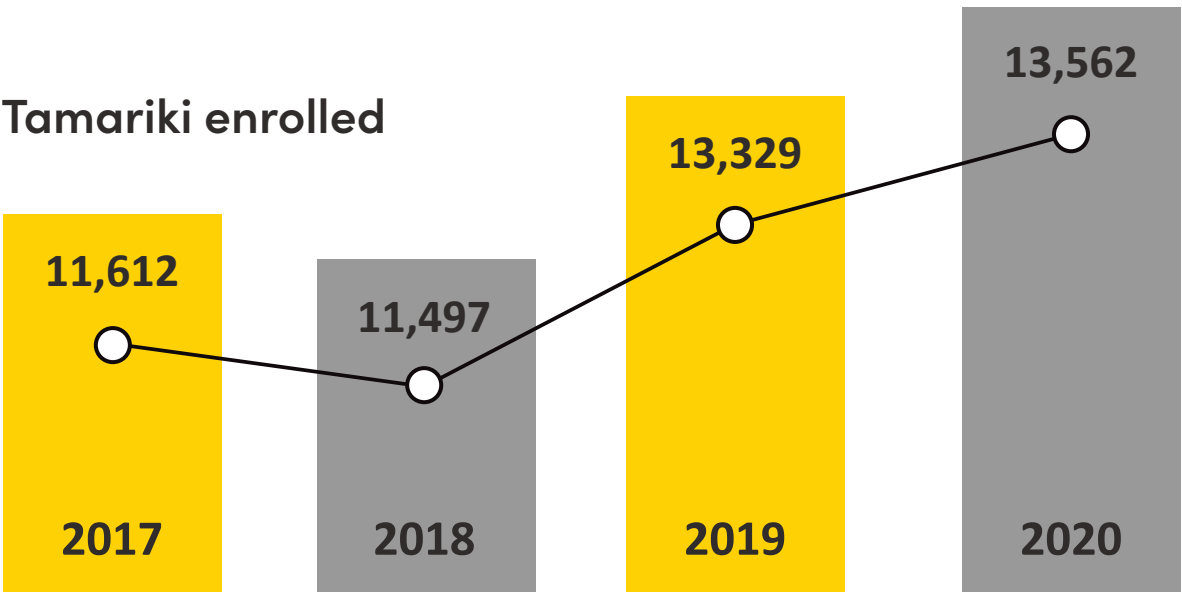
This year at a glance

13,562 = 1.75%

Total tamariki enrolled at Playcentre

Increase on the previous year

Tamariki enrolled

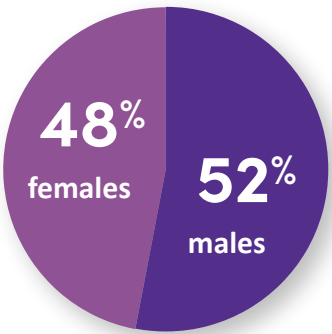


Playcentre members make up

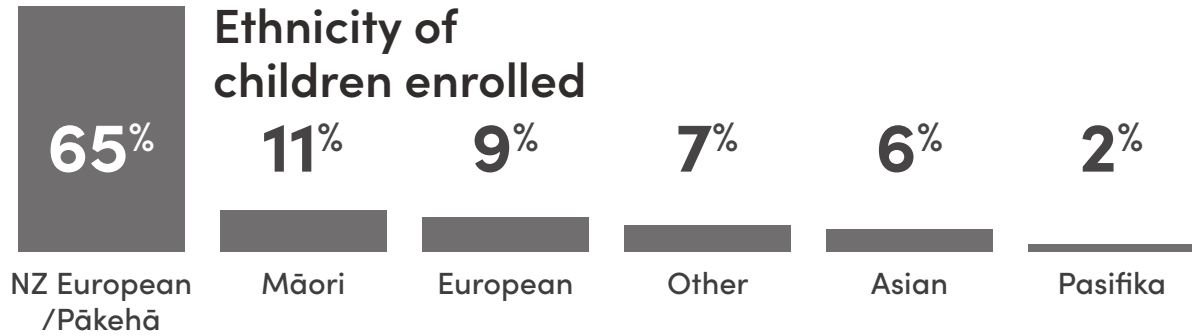
5% of children attending Early Childhood Education providers

Early Childhood Education Census 2019 (number of attendants by service type).

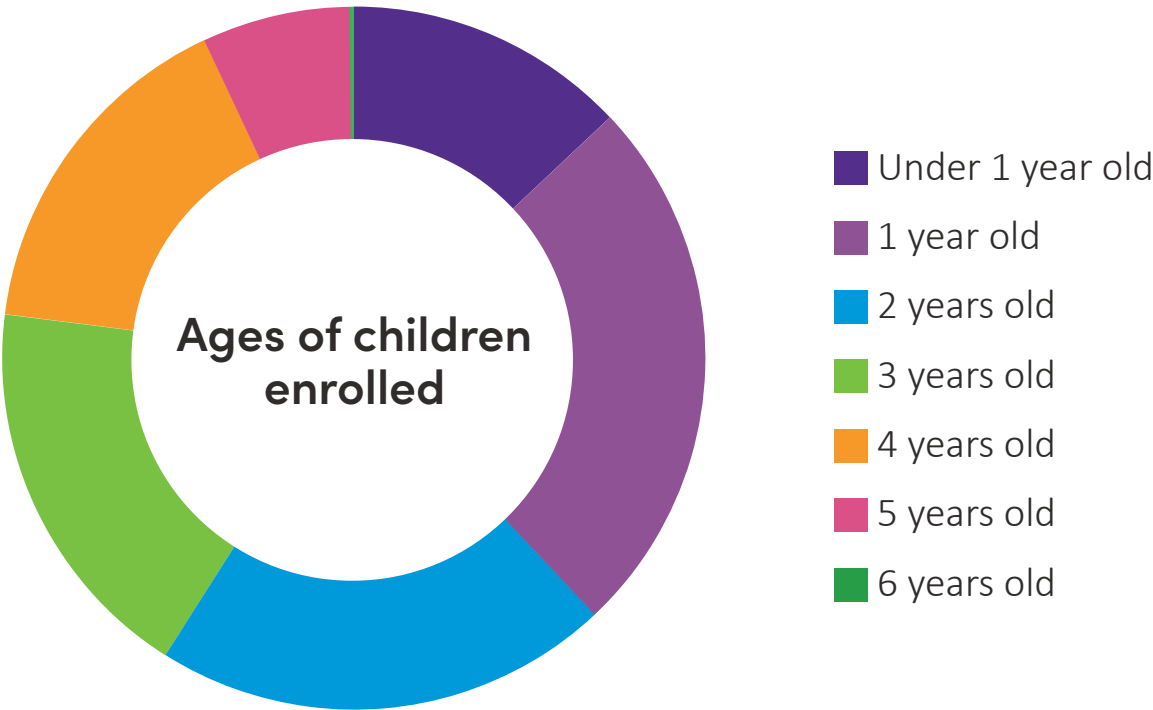
Gender of children enrolled



Ethnicity of children enrolled



Ages of children enrolled

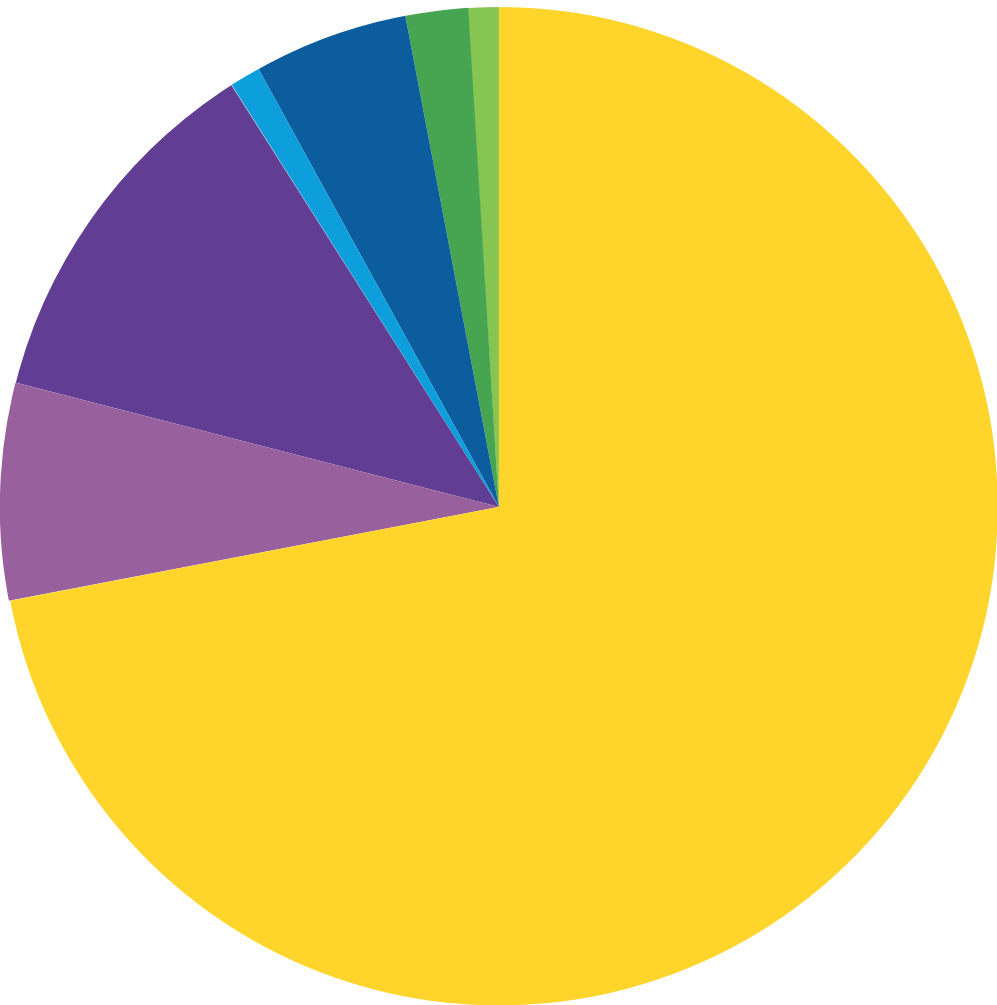


This year at a glance cont'd

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
- Education revenue
- Grants, donations and fundraising revenue
- Other non-exchange revenue
- Sale of goods or services
- Interest revenue - loans and receivables
- Other exchange revenue

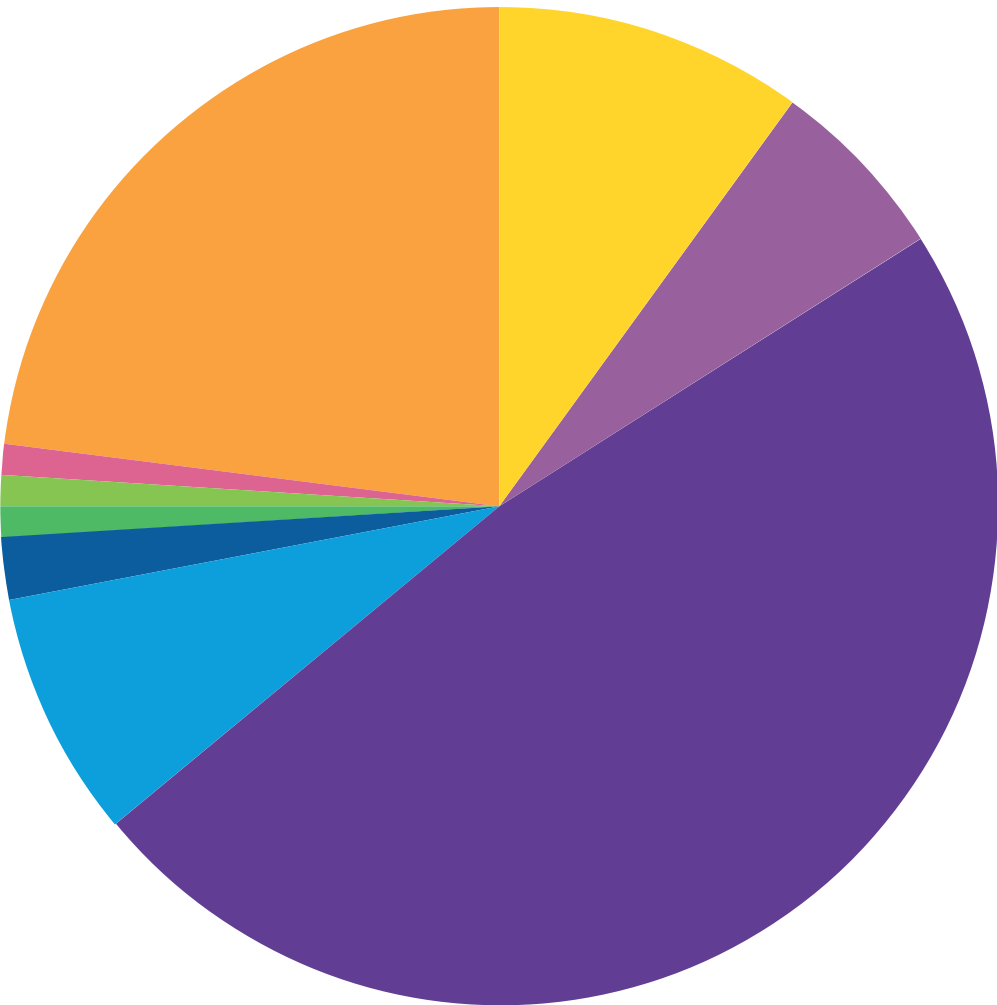


* For a further breakdown please refer to page 77 of the Annual Report

Expenditure*

Playcentre Aotearoa’s expenses breakdown for 2019/2020

- Administration and office expenses
- Depreciation expense
- Staff costs
- Provision for bad debts
- Repairs and maintenance
- Insurance
- Rental expenses
- Loss on disposal of property, plant & equipment
- Impairment of property upon revaluation
- Other expenses



* For a further breakdown please refer to page 77 of the Annual Report

Our programmes



Playcentre sessions



Playcentre caters to children aged 0 – 6 years in a mixed age setting.

Playcentre endorses mixed age play and encourage tuākana–tēina relationships, as it allows children 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.

In 2019/2020 Playcentre had

2,178,424

attendance hours

With each centre having an average of

54,451 hours

Attendance at Playcentre by days of the week

Mon	Tue	Wed	Thu	Fri
21%	20%	20%	20%	19%

Because parents, whānau and caregivers attend sessions...

the ratio of adults to children 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.

“
Really great quality education for your little ones and a supportive network for your whānau, that is so much greater than you can anticipate at the beginning.”



The Education Review Office (ERO) evaluates and reports on the education and care of children in early childhood services. These reviews are conducted by the Education Review Office - Te Tari Arotake Mātauranga with the purpose of looking at how an early learning service reaches positive learning outcomes - knowledge, skills, attitude and habits - for all children.

In 2019/2020 Playcentre had 58 reviews

Not well placed	Requires further development	Well placed	Very well placed
5%	17%	67%	10%



Maungawhau Playcentre

“Parents/whānau are a positive, guiding presence. They follow children’s lead as they engage in play, responding to their conversations and providing extra resources that might bring more complexity to their thinking. Adults model oral language well, through sharing stories and conversations. They extend children’s vocabulary as opportunities arise through their responses to children’s interests”

Takaka Playcentre

“A strong sense of team is evident. Members are welcoming and inclusive. High levels of purposeful involvement in the running of the centre and commitment to playcentre philosophy have been achieved. Considerable work has been done to promote whaunaungatanga and a sense of belonging for families”.

Akaroa Playcentre

“Children benefit from a wide variety of interesting learning experiences within and beyond the centre. The localised curriculum was established as parents identified the importance of their children knowing about and appreciating their unique environment. Group learning experiences are well planned and central to the programme. Adults are very responsive to children’s needs, interests and strengths”.

New Plymouth Playcentre

“Children benefit from adults use of te reo me ngā tikanga Māori during daily experiences, hearing stories of local significance and centre celebrations. Embedding centre initiatives and continuing to grow centre member confidence and capability is an appropriate centre identified priority”

“There is a planned approach to supporting children’s transitions to school. Information about local schools is made available and individualised support to families is provided”.

Infant programmes

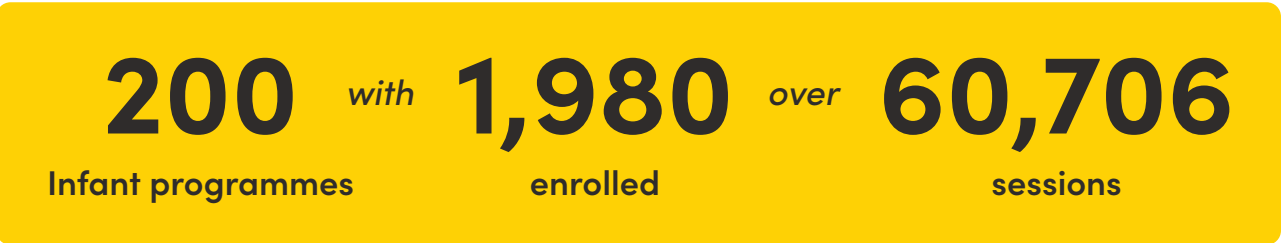


Playcentre offers two infant programmes, Babies Can Play and Space.

These tailored sessions focus on the needs of children aged one and under and provide support and friendship with other new parents.

The programmes are run at Playcentres, giving the adults and baby the chance to make real connections during their baby’s first year.

In 2019 / 2020 Playcentre had:



Total number of enrolled children in **Babies Can Play** and **Space** has decreased 58% since the previous year. This is attributed to the COVID-19 lockdowns as parents and babies were unable to attend.



Playcentre has five dedicated centres that only run Infant programmes:

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

Youth programme

Babies Can Play at Playcentre offer a 6-week course for youth parents (13 to 19 years old) who are referred to the programme by Family Works New Zealand.

The aim of this programme is to support new parents, provide them with information and a support network.

This programme is currently operating only in the Canterbury region and has an average of 10 students per week attending.

During the COVID-19 pandemic the programme did not operate under Alert level four. At Alert level two and Alert level three the programme was put on hold due to transportation issues.



“
It’s a relaxed environment, it’s supportive, it’s safe and it enables the babies just to go for it – explore all the different resources and things. And likewise, for the mums and dads, it’s lovely that you can just take some time out and talk to people who are going through the same thing at the same time as you. So we’ve really enjoyed that.



Adult education

Playcentre Education

Playcentre Education is approved by NZQA to provide a programme, that leads to the New Zealand Certificate In Early Childhood Education and Care, 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 new education 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.



Introduced online learning using the iQualify Learning platform.

By 31 August half of our modules were available online.

From 1 September 2019 – 31 August 2020

1,905 workshops

with **15,747** attendees



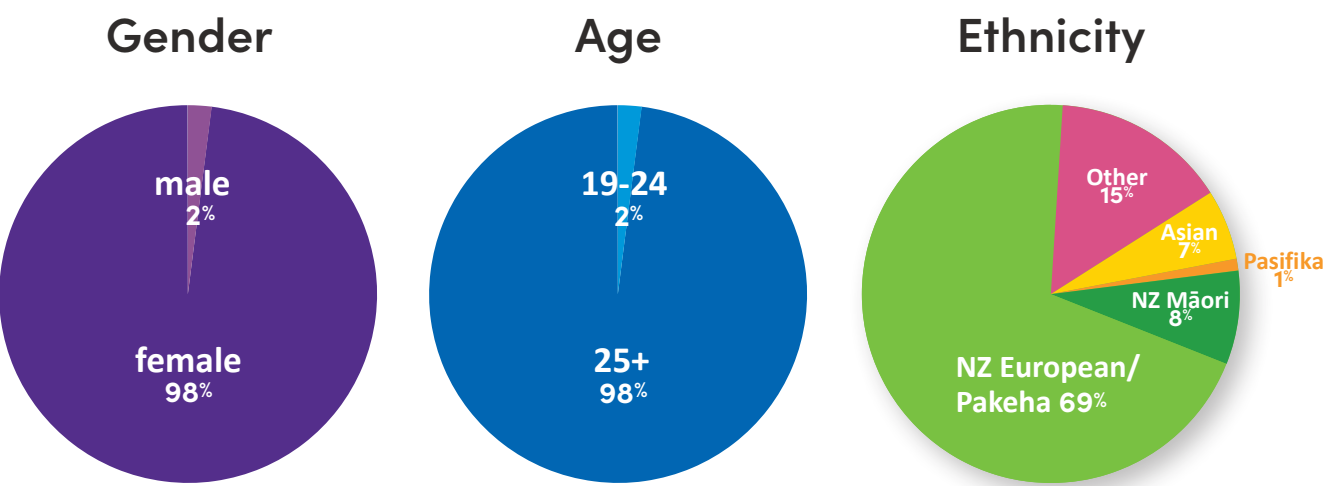
4,086 modules have been completed (an increase of 14%)

and we have awarded **1,043** people with the Playcentre Introductory Award

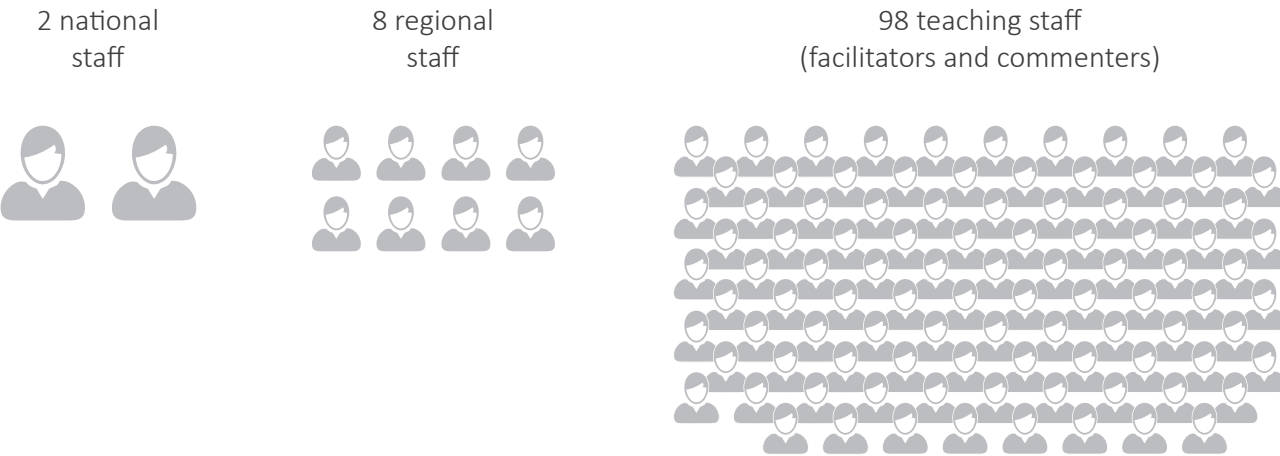
and **287** people with the Playcentre Education Award

38% drop in new students entering the programme – interruption to new enrolments in March–May 2020 attributed to COVID-19.

Demographic Profile Students with Playcentre Education*



Education staff



“
Not only has the Playcentre Education Programme helped me as a parent to learn and grow with my children, but it has offered me an opportunity to gain a qualification that is recognised outside of Playcentre. For me, it has opened my world of work opportunities.

Professional Learning and Development programme



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.

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.
- Where possible PLD facilitators work alongside centre support workers to ensure ongoing sustainability for the centre.

28

cluster programmes

with

84

centres participating

807

people involved

LEADERSHIP PROGRAMMES

(including Te Ao Māori and Playcentre Leadership)

- 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 while Māori and Pacific leadership focuses on strengthening Māori and Pacific leadership within the centre.
- All leadership programmes involve 5-7 wānanga and workshops and provide follow-up visits to the individual centres.

581

participants

in

19

leadership programmes

18

Professional Learning and Development Facilitators



“

I learnt about the ABC Model. [This PLD] reinforced/reminded me of the importance of the intentional mahi we do to promote understanding and awareness before behaviours or “situations” happen. [It] inspired me to think a little differently about routines and how they might be helpful at Playcentre. We use minimal routines in our centre but perhaps we need to co-construct (with tamariki and whānau) a few more. Provided a few more tools like the teaching practices cards which are simple and easy to use with whānau.

Wharenuui



69. hua whenua

Te Ao Māori

Te Ao Māori



Playcentre continues to work with Māori to improve engagement, participation and educational goals, as well as opportunities to increase understanding of Te reo me ona tikanga Māori within the organisation.

Through the education and professional learning and development programmes, plus continued efforts by regional offices and centres to include te reo me ona tikanga Māori lessons has seen an increased understanding of Māori culture and an increase in Māori language use and tikanga Māori practices by staff, volunteers and Playcentre members. Through Marae visits Playcentre staff

and centre members have enhanced Māori stakeholder engagement by forming meaningful and sustainable community relationships with hapū and Iwi through centre visits to Marae and inviting tāngata whenua to centres to share their local knowledge.

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

Playcentres Professional Learning and Development team deliver two leadership programmes to centres nationwide. These are the Māori leadership programme and the Playcentre leadership programme. The Māori leadership programme focuses on strengthening an understanding of a Te Ao Māori world view and both programmes include Te Ao Māori values and understandings.

Playcentre encourages our parent-led centres to incorporate Te reo me ona tikanga Māori in creative ways through play at centre level.

In 2019-2020 of centres
ran Te reo
12% Māori
sessions

In 2019/2020 there was a total of **581**
participants in the
leadership programmes,

↑ which was an
88% increase on
the previous
year.

The Playcentre Education team reviewed, and implemented an education curriculum which is more relevant for Māori communities.

In March 2019 the Playcentre Education Award 'B404 Te Kākano – Te reo me ngā tikanga' workshops were introduced.

B404.1 delivered 83 workshops nationwide with 638 attendees.

Mana Whenua | Belonging:

Whānau Māori in Playcentre, Using Karakia, Kaupapa, Tikanga and Kawa, Playcentre Tikanga and Kawa, Introducing the Pepeha, Ngā Mana Whenua o Aotearoa, The Welcoming Process, Whakataukī or Whakataukākī. Tapatapa Whenua, Components of place names, Why Focus on Te Reo Māori? Language, Kaupapa Māori.

B404.2 delivered 81 workshops nationwide with 501 attendees.

Introduction to Te Ao Māori:

Teaching, Learning and Assessment, Learning and Growth Programmes, Males and Females, Kaupapa Māori, Bicultural Assessment in Action.

B404.3 delivered 79 workshops nationwide with 604 attendees.

Exploring Te Reo Māori:

Kaupapa Māori, Our Values, Our Beliefs, Our Views, Introducing welcoming processes, Pōhiri, The New Zealand Playcentre Federation – Te Tiriti o Waitangi Framework.

B404.4 delivered 83 workshops nationwide with 636 attendees.

Using Te Reo Māori in Playcentre:

Making Te Ao Māori visible, Inspiring Te Reo Māori and Tikanga Māori, Land and Buildings, Whakataukī for reflection.

2,397
attendees in our
Te Ao Māori workshops

↑ which was a
35%
increase on 2019



Property portfolio

Property folio



Total value of land & building portfolio = \$32,562,867.00



Freehold land & buildings	Leasehold buildings	Leased/occupied
67	200	187

In the 2019/20 year Playcentre Aotearoa:

Rebuilt or reopened Playcentres:

- Lyttelton Street - rebuild - new building, opened Feb 2020 (earthquake)
- Waiau - rebuild - new build, opened Oct 2019 (earthquake)
- Belfast - rebuild, new build, opened Feb 2020 (fire)



“

The old building carried the stories of the Playcentre whānau since it started and feels like it is the foundation for the new building and space. The indoor and outdoor space are interconnected and purposeful with the next generation in mind. Thanks to all those families and supporters we can enjoy the Playcentre we are part of today.

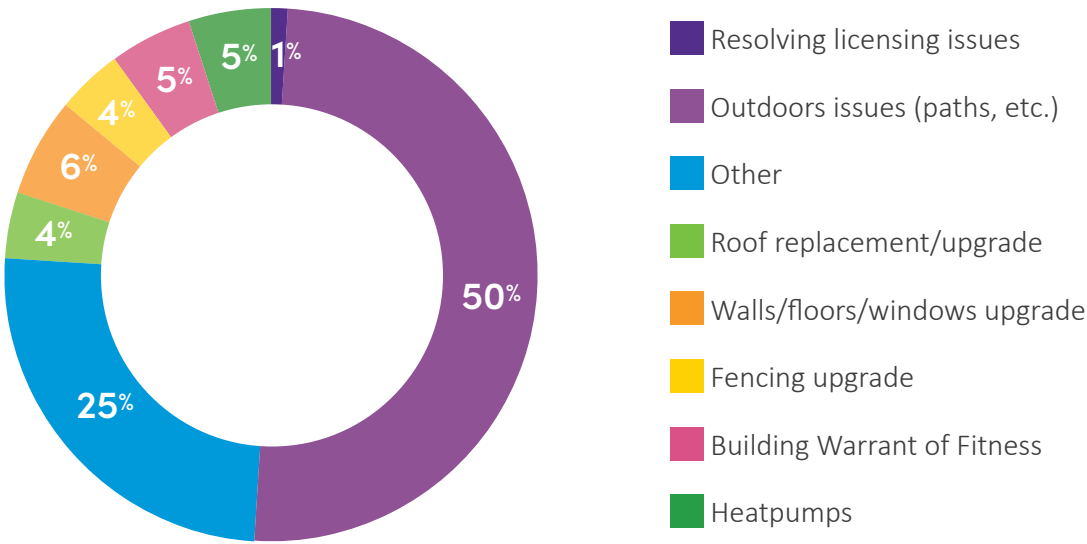
Property make up

Land	Freehold/Leasehold buildings	Other assets
\$11,595,000.00	\$23,105,867.00	\$198,048.00

R&M spending = \$174,102. Capital spending = \$123,917.

The reduced spending in this area was due to the hold that was put on property projects and the reduced budget allocated for this financial year due to the amalgamation.

Number of Applications and Average National Property Fund Grants Approved for Each Project Purpose



99 Playcentres benefited from the National Property Fund Grant

* For a further breakdown please refer to page 84 of the Annual Report



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 the children.

This means our children 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 79 years.

Today, in 2020, fathers often attend Playcentre and make up a significant portion of volunteers.

Meet Jared, a Playcentre Dad. Jared is a full-time butcher. But on Thursdays you will find him at Playcentre looking after his daughter, Ruby. Jared started going to Playcentre because he wanted to spend more time with his little girl to make sure she was getting along ok.



“

My original concern with Ruby was that she wasn't making friends that well. She goes to daycare but never talked about people, so I really wanted to see how she was in action, with everybody else... Ruby has flourished here and every day she's asking, 'when am I going to Playcentre?'

Grandparents attending Playcentre

Playcentre recognises and celebrates Grandparents Day | Te rā o ngā tupuna each year.

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

Doryan took her own daughters to Playcentre when they were small and now delights in being there with her grandchildren.



“

I just love being here, I love seeing what my granddaughter can do and how quickly she's learning new things. What I also love is seeing how the mums are with the children. How they interact with them. You know, back in my day, it was like 'do it this way' and 'do as you are told'. Now, there's more negotiation, more listening.

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.

10% 11% 50%

of our centres lease to home based ECE providers

of our centres host or lease to non-Playcentre community Playgroups

of our centres throughout Aotearoa are regularly hired out to community groups such as Toy Library, Music Groups, Community Playgroups, Plunket and home based ECE carers.





Our volunteers

Our volunteers



Through the act of volunteering, we help form strong communities, people learn transferrable skills, build friendships and relationships.

On behalf of the children and their families who will benefit from Playcentre we would like to thank everyone for all they do.

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.

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 | Library and many others.**

Playcentre offers office holder workshop and training for specialised areas (for example accounting programme support and training for our volunteer treasurers).

Thank you
to our
22,603
valued
volunteers*

**Average number of
volunteers per centre is 55**

“

I feel a sense of belonging when I'm helping. That's what I like. I don't know, maybe it's a community thing: the hospitality. I quite enjoy responsibility. I come for me too, as well as my daughter! The connection with people and the feeling that it's a family. I feel like I'm achieving when I have something I'm helping with. I get a sense of achievement being involved with Playcentre - Hana



Our life members, associate members and patrons



Life members

Barbara Chapman
Beverley Morris
Margaret Wollermans
Marion Pilkington
Pam Hanna
Robbie Burke

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 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 Chapman
Barbara Cooper
Barbara Forsyth-Erwood
Barbara Loughnan
Belinda Conn
Bella Morrell

Bernice Williams
Betty Clarke
Betty Dunham
Betty Smith
Bev Mead
Beverley Smith
Beverly Morris
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 McPaik
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
Lynne Mounsey
Maisie Taylor
Mandy Coleman
Margaret Bowter
Margaret Crispin
Margaret Eames
Margaret Hughes
Margaret Rolls
Margaret Vere
Margaret Wollerman
Margeret Burtenshaw
Maria Brooks
Marianne Dawson
Marie Ellis
Marina Paul
Marion Cone
Marion Pilkington
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 Shepheard
Pa Tuoro
Pao (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
Robbie Burke
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 Easter
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 koe

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.



Rata Foundation – Supported
64 Playcentres in the Upper South Island



Southern Trust – Supported 10
Playcentres across the country

Belfast Community Trust

Belfast Community Trust – supported
Belfast Playcentre

L.J Brown

L.J Brown – supported Pleasant
Point Playcentre



The Lion Foundation and local Lions Clubs
– Supported 26 Playcentres nationwide



The Trusts Community Foundation
– Supported 7 Playcentres nationwide



New Zealand Lottery Grants Board
– supported 170 Playcentre nationwide
with operating costs



Supported 8 Playcentres nationwide



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

Special mention

Thank you to Bunnings, Menz Sheds
and Mitre 10 for consistently supporting
numerous Playcentres nationwide.



A.W. Parsons



Thanking our donors, sponsors and supporters cont'd

Albert-Eden Local Board

Ashburton Rotary Trust

Balfour Lions Club

BlueSky Community Trust Ltd

Bunnings Takanini

Central Hawke's Bay District Council

Cert Gaming Grant

Christchurch Rotary

Community Trust of Mid and South Canterbury

Dragon Community Trust

First Light Community Foundation

Four Regions Trust

Four Square Hanmer Springs

Galatea Hall

Gavin Faulke Harcourts

Grassroots Trust

Grumpy Old Men Enterprises

Guthrie Bowron

Hamilton City Council

Hutt Mana Charitable Trust

Ilott Trust

Kate Valley Landfill Community Trust

Kingdom Foundation (Guardian Trust)

Lindsay Foundation

Mahu Community Trading Post

Mapua Easter Fair Charitable Trust

Marlborough District Council

Maungakiekie-Tamaki Local Board

Mazda Foundation

Murupara Community Board

New Plymouth District Council

Oceania Gold NZ Ltd

Otago Community Trust

Otago Peninsula Community Board

Oxford Sports Trust

Saargood Bequest

Sanderson Trust

Skycity Casino

South Canterbury Community Trust

Southland District Council

Tasman District Council

Taupo District Council

Terawhiti Trust

The Lodge (Sharyn Richards)

The Omokoroa Centre Trust

The Trusts Community Foundation

The Trusts West Auckland

Vogelmorn Foundation

Waikato District Council Community Board

Waipa District Council Community Fund

Whakatane Council

Whitikahu Community Slink Collection

Thanking our donors, sponsors and supporters cont’d

Ahaura Community Trust	Greenhithe Santa Parade 2019 Coffee & Cone
Balance Agri-Nutrients Kapuni	Hansen Drainage
Balfour Community Plunket	Harcourts Cooper & Co
Bendigo Valley Foundation	Inglewood Lions
Blogg Charitable Trust	Jumble Around Cambridge
Blue Door	Jumble Around Incorporated
Cambridge Lions Club	KD Kirby Grant
Central Otago Lend a Hand Trust	Ken Waterman Charitable Trust
Centre City New World Dunedin	Kit Martin Homes Cambridge
Clutha Valley Lions	Lions Club Helensville
Countdown Hauraki	Lions Club of Clyde
Creative Taupo	Lions Club of Edgcumbe
David & Michelle Morrison	Mainpower Community Fund
Digital Wings	Manawatu Lions
Dunedin - Community Fund	Manurewa Baptist Church
Eastbourne-Bays Community Trust	Marlborough District Council
EcoMatters Environment Trust	Marsden Lions
Finscol	Matitahi Hauora (Kai Ora Funding)
Four Winds Foundation	Ministry of Education (Health & Safety grant)
Fresh Choice Roslyn	Mitre 10
Gen Less	Mosgiel Altrusa organisation
Geyser Community Foundation	New World Porirua
Good Oil Film	On The Spot Diamond Harbour

Thanking our donors, sponsors and supporters cont’d

Otorohanga Charitable Trust Lotteries Grant	TECT
Paeroa Promotions Opshop	Thank You Charitable Trust
Picton Maritime Festival	The Carpet Store
Pinegrove Trust	Transfield Worley Grant
PNCC Creative Communities Scheme	Trevelyan’s
Principal’s Discretionary Fund	Trust Waikato
Rangiora Community Board	Upper Hutt City Council
Ray White Bream Bay	Upstart Press Ltd
Recycled mats	Urenui Euchre Club
Red Jacket Grant	Waimakariri District Council
Rotary Club of Waiheke	Waitaki District Council
Rotorua Energy Charitable Trust	Waiuku Lions Club
Ruakaka Engineering	Waiuku Rotary Club
Rural service Centre	Wash Rite Tauranga
Rural Womens Group - Pukeatua Branch	West Harbour Community Board (Dunedin)
Milestone Foundation	Whakatane District Council
Second Time Round	Wiri L Trust
Selwyn Community Fund	Z Energy
Selwyn District Council	Z New Brighton
Steve Hunt & Christine West	
Takapuna Rotary	
Tawa Community Board Grant	
Te Kauwhata College	

Financials



Entity Information

For the year ended 31 August 2020

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”), 433 individual Playcentres, Programmes 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

Ruth Jones - Co-President

Avis Stewart - Co-President

Michelle Hutton

Melani Tiso Ross

Charmaine Martin - appointed November 2019

Ranee Davies - appointed November 2019

Alaine Tamati-Aubrey - Co-President - retired November 2019

Cynthia Murray - resigned November 2019



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 consolidated financial statements of Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Playcentre Aotearoa”), which comprise the consolidated statement of financial position as at 31 August 2020, and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity and consolidated cash flow statement for the year then ended, and notes to the 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 consolidated financial statements present fairly, in all material respects, the consolidated financial position of Playcentre Aotearoa as at 30 August 2020, and its consolidated financial performance and its 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 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, Playcentre Aotearoa.

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 consolidated financial statements and our auditor’s report thereon.

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

In connection with our audit of the 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 consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



BDO Wellington Audit Limited

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 Consolidated Financial Statements

The Trustees are responsible on behalf of Playcentre Aotearoa for the preparation and fair presentation of the 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Trustees are responsible on behalf of the Playcentre Aotearoa for assessing 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 Playcentre Aotearoa or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the 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 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 Playcentre Aotearoa'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 Playcentre Aotearoa'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
16 February 2021

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa

Statement of comprehensive revenue and expense

For the year ended 31 August 2020

		Operations		Playcentre Aotearoa	
	Notes	2020	2019	2020	2019
REVENUE		\$	\$	\$	\$
Revenue from non-exchange transactions					
Ministry of Education ECE revenue		2,004,291	1,782,921	13,546,056	12,613,198
Education revenue	3	1,313,988	1,439,158	1,313,988	1,439,158
Grants, donations and fundraising revenue	3	170,823	690,841	2,304,027	2,804,620
Other non-exchange revenue		44,556	73,180	146,395	205,000
Revenue from exchange transactions					
Levies revenue		5,584,501	4,985,858	-	-
Sale of goods or services		482,135	340,401	974,328	873,304
Interest revenue - loans and receivables		214,418	274,241	282,411	375,628
Other exchange revenue		19,648	34,902	81,521	851,231
TOTAL REVENUE		9,834,360	9,621,502	18,648,727	19,162,139
EXPENSES		\$	\$	\$	\$
Administration and office expenses		1,552,300	1,478,651	1,986,518	2,073,837
Depreciation expense	5	511,631	145,526	1,137,920	1,127,797
Staff costs	4	6,422,930	6,076,319	9,628,915	9,791,329
Provision for bad debts		-	32,633	-	32,633
Repairs and Maintenance		583,560	932,621	1,686,596	2,972,334
Insurance		437,722	542,452	444,172	545,188
Rental expenses		120,657	98,702	203,011	200,898
Loss on disposal of property, plant and equipment		255,460	-	255,460	359,864
Impairment of property upon revaluation	5	137,240	-	137,240	4,216,975
Other expenses	4	1,042,619	1,235,358	4,568,216	5,704,920
TOTAL EXPENSES		11,064,119	10,542,262	20,048,049	27,025,775
Surplus/(Deficit) for the Year		(1,229,759)	(920,760)	(1,399,322)	(7,863,636)
Total Comprehensive Revenue and Expenses for the year		(1,229,759)	(920,760)	(1,399,322)	(7,863,636)

Statement of changes in equity/net assets

For the year ended 31 August 2020

	Notes	Special purpose reserve	Retained earnings	Total equity
Operations		\$	\$	\$
Opening Balance at 1 September 2019		2,205,547	37,440,009	39,645,554
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(1,229,759)	(1,229,759)
Equity Brought in from Playcentre Aotearoa entities	13	-	(144,757)	(144,757)
Net transfers to Special Purpose Reserves		(882,002)	882,002	-
Closing Balance 31 August 2020	8	1,323,545	36,947,492	38,271,038

	Notes	Special purpose reserve	Retained earnings	Total equity
Opening Balance at 1 September 2018		2,306,924	6,338,045	8,644,969
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(920,720)	(920,720)
Equity Brought in upon Amalgamation	13	-	31,921,345	31,921,345
Net transfers to Special Purpose Reserves		(101,379)	101,379	-
Closing Balance 31 August 2019	8	2,205,547	37,440,009	39,645,554

Playcentre Aotearoa				
Restated Opening Balance at 1 September 2019		2,205,545	60,250,907	62,456,452
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(1,399,322)	(1,399,322)
Net transfers to Special Purpose Reserves		(882,002)	882,002	-
Closing Balance 31 August 2020	8	1,323,545	59,733,587	61,057,130

Restating Opening Balance at 1 September 2018		3,374,208	66,945,881	70,320,088
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(7,863,636)	(7,863,636)
Net transfers to Special Purpose Reserves		(1,168,662)	1,168,662	-
Closing Balance 31 August 2019		2,205,545	60,250,907	62,456,452


Statement of financial position


As at 31 August 2020

	Notes	Operations 2020	2019	Playcentre Aotearoa 2020	2019
ASSETS		\$	\$	\$	\$
Current Assets					
Cash at bank	10	4,366,670	868,765	16,014,340	12,850,127
Investments - term deposits	10	7,649,998	10,752,489	8,948,329	12,091,649
Inventory		-	71,064	63,152	71,064
Accounts receivable - from exchange transactions	10	294,204	526,003	90,999	235,546
Accrued income		628,590	807,748	738,275	1,043,173
Prepayments		365,591	328,913	300,808	360,624
Total Current Assets		13,305,053	13,354,982	26,155,903	26,652,183
Non-Current Assets					
Property, plant and equipment	5	30,940,299	31,539,642	39,132,521	39,750,345
Total Non-Current Assets		30,940,299	31,539,642	39,132,521	39,750,345
Total Assets		44,245,352	44,894,624	65,288,425	66,402,529

LIABILITIES		\$	\$	\$	\$
Current Liabilities					
Accounts payables - from exchange transactions	10	389,330	916,961	389,330	932,708
Revenue received in advance		1,454,342	1,016,471	2,548,899	1,752,536
Provisions - employee entitlements		951,299	912,228	853,188	868,709
GST payable		395,997	418,063	439,878	392,127
Funds held on behalf	9	2,783,346	1,985,347	-	-
Total Current Liabilities		5,974,314	5,249,070	4,231,295	3,946,080
Non-Current Liabilities					
Finance lease liability - non current		-	-	-	-
Total Non-Current Liabilities		-	-	-	-
Total Liabilities		5,974,314	5,249,070	4,231,295	3,946,080
Total Assets less Total Liabilities (Net Assets)		38,271,038	39,645,554	61,057,130	62,456,449

Financial Statements were approved for issue by the Trustee Board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa.


Representative
Date: 16-Feb-21


Representative
Date: 16-Feb-21

Statement of cash flows

For the year ended 31 August 2020

Notes	Operations		Playcentre Aotearoa	
	2020	2019	2020	2019
	\$	\$	\$	\$
CASHFLOW FROM OPERATING ACTIVITIES				
Proceeds from:				
Ministry of Education ECE income	2,004,291	1,782,921	14,783,645	11,901,253
Fees, levies, grants and donations	6,349,648	5,676,699	2,304,027	2,804,620
Education income	1,313,988	1,439,158	1,313,988	1,439,158
Other operating receipts	790,340	473,996	1,210,464	2,018,556
Increase/(decrease) in funds held on behalf	798,001	535,305	-	-
Payments to suppliers and employees				
Education expenditure	(611,580)	(799,158)	(799,158)	(799,158)
Staff costs	(5,836,726)	(4,963,389)	(8,893,100)	(8,749,915)
Other operating payments	(4,269,290)	(4,163,400)	(9,268,590)	(10,384,821)
Net cash inflow/(outflow) from operating activities	538,671	(553,173)	651,276	(1,770,306)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	214,418	274,241	282,411	375,628
Increase in Equity funding from Amalgamation/Centres	(52,686)	1,737,110	-	-
Purchase and sale of financial instruments (term deposits)	3,102,491	(5,628,733)	3,143,320	(5,352,188)
Receipts from sale of property, plant and equipment		-	-	-
Purchase of property, plant and equipment	(304,988)	(1,295,524)	(912,793)	(2,736,324)
Net cash inflow/(outflow) from investing activities	2,959,234	(4,912,906)	2,512,937	(7,712,884)
Net increase/(decrease) in cash and cash equivalents	3,497,906	(4,930,774)	3,164,213	(9,483,191)
Cash and cash equivalents at beginning of year	868,765	5,799,539	12,850,127	22,333,318
Cash and cash equivalents at the end of year	4,366,670	868,765	16,014,340	12,850,127

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 2020

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 16 February 2021.

(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.

Land and buildings

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

(e) Basis for consolidations

The Playcentre Aotearoa controls the Operations, 433 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 the Playcentre Aotearoa comprise a wide variety of size and accounting capacity. Most entities rely upon volunteer treasurers and so to implement new accounting processes will require 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 the Playcentre Aotearoa. This variability is expected to reduce over time as standardised accounting policies and systems are implemented.

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 the 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 the 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 the 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 the 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 the 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

All other grants and donations are recognised when they are received.

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 and Accounts Payable 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 and 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	
	2020	2019	2020	2019
	\$	\$	\$	\$
Grants, Donations & Fundraising Income:				
External Grants	166,061	413,620	809,894	646,848
Fundraising Income	-	-	901,675	1,216,478
Donations from members	4,762	-	400,443	493,278
Donations from external parties	-	277,221	192,015	448,018
Total Grants, Donations & Fundraising Income	170,823	690,841	2,304,027	2,804,620
Education Income				
MOE Fees Received	372,850	469,593	372,850	469,593
TEC Training Grant received (Note 7)	941,138	969,565	941,138	969,565
Total Education Income	1,313,988	1,439,158	1,313,988	1,439,158

Note 4 – Expenses

	Operations		Playcentre Aotearoa	
	2020	2019	2020	2019
	\$	\$	\$	\$
Staff Costs				
Employment Benefits	4,294,893	3,930,965	4,299,554	4,297,548
Centre Support Wages	1,580,904	1,457,290	4,782,228	4,805,717
Wages and Salaries included in Education Expense	547,133	688,064	547,133	688,064
Total Staff Costs	6,422,930	6,076,319	9,628,915	9,791,329
Other Expenses				
Other Property Expenses	29,662	6,873	794,482	906,516
Utility Expenses	29,405	83,428	878,342	967,076
Other Expenses	833,552	1,145,057	2,895,392	3,831,328
Grants Paid to Centres	150,000	-	-	-
Total Other Expenses	1,042,619	1,235,358	4,568,216	5,704,920

Note 5 – Property, plant & equipment – Operations

31 August 2020	Land	Buildings	FFE*	Computers	Total
Cost	\$	\$	\$	\$	\$
Balance at 1 September 2019	9,568,000	21,976,151	29,112	128,678	31,701,941
Additions	-	264,730	-	40,258	304,988
Disposals	(111,000)	(144,460)	-	-	(255,460)
Impairment	-	(137,240)	-	-	(137,240)
Balance at 31 August 2020	9,457,000	21,959,181	29,112	168,936	31,614,229
Accumulated Depreciation					
Balance at 1 September 2019	-	113,776	580	47,943	162,299
Depreciation	-	474,433	1,942	35,256	511,631
Balance at 31 August 2020	-	588,209	2,522	83,199	673,930
Net Book Value					
As at 31 August 2019	9,568,000	21,862,375	28,532	80,735	31,539,642
As at 31 August 2020	9,457,000	21,370,972	26,590	85,737	30,940,299

31 August 2019	Land	Buildings	FFE*	Computers	Total
Cost	\$	\$	\$	\$	\$
Balance at 1 September 2018	125,000	75,000	-	125,878	325,878
Additions	-	1,264,623	29,112	2,800	1,296,535
Additions - from Amalgamation	9,443,000	20,636,528	-	-	30,079,528
Disposals	-	-	-	-	-
Balance at 31 August 2018	9,568,000	21,976,151	29,112	128,678	31,701,941
Accumulated Depreciation					
Balance at 1 September 2018	-	1,000	-	15,773	16,773
Depreciation	-	112,776	580	32,170	145,526
Balance at 31 August 2019	-	113,776	580	47,943	162,299
Net Book Value					
As at 31 August 2018	125,000	74,000	-	110,105	309,105
As at 31 August 2019	9,568,000	21,862,375	28,532	80,735	31,539,642

*FFE = Furniture, Fittings and Equipment

Note 5 – Property, plant & equipment – GROUP

31 August 2020	Land	Buildings	FFE*	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Balance at 1 September 2019	11,595,000	24,664,595	29,112	9,365,277	128,678	45,782,662
Additions	-	315,858	-	556,679	40,258	912,795
Disposals	(111,000)	(144,460)	-	-	-	(255,460)
Impairment	-	(137,240)	-	-	-	(137,240)
Balance at 31 August 2019	11,484,000	24,698,753	29,112	9,921,956	168,936	46,302,758
Accumulated Depreciation						
Balance at 1 September 2019	-	1,637,640	580	4,346,155	47,943	6,032,317
Depreciation	-	514,416	1,942	586,306	35,256	1,137,920
Balance at 31 August 2019	-	2,152,056	2,522	4,932,461	83,199	7,170,237
Net Book Value						
As at 31 August 2019	11,595,000	23,026,956	28,532	5,019,122	80,735	39,750,345
As at 31 August 2020	11,484,000	22,546,697	26,590	4,989,495	85,738	39,132,521

31 August 2019	Land	Buildings	FFE*	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Restated Balance at 1 September 2017	11,595,000	27,616,948	633,219	9,193,547	125,878	49,164,592
Additions	-	1,264,623	29,112	754,458	2,800	2,050,993
Disposals	-	-	(633,219)	(582,728)	-	(1,215,947)
Impairments	-	(4,216,975)	-	-	-	(4,216,975)
Balance at 31 August 2019	11,595,000	24,664,595	29,112	9,365,277	128,678	45,782,662
Accumulated Depreciation						
Restated Balance at 1 September 2018	-	1,100,075	284,789	3,788,672	15,773	5,189,309
Depreciation	-	537,565	580	557,483	32,170	1,127,797
Depreciation reversed on disposal	-	-	(284,789)	-	-	(284,789)
Balance at 31 August 2019	-	1,637,640	580	4,346,155	47,943	6,032,317
Net Book Value						
As at 31 August 2018	11,595,000	26,516,873	348,430	5,404,875	110,105	43,975,283
As at 31 August 2019	11,595,000	23,026,956	28,532	5,019,122	80,735	39,750,345

*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. As a result of an impairment review, the Group recognised a \$4,216,975 impairment expense in 2019 to recognise that the Group would be unlikely to recover the full value of a building in a sale where the Group did not also own the corresponding land.

Note 6 – Commitments and contingencies

		Operations		Playcentre Aotearoa	
		2020	2019	2020	2019
		\$	\$	\$	\$
(a) Lease Commitments					
	0-1 years	53,600	55,704	75,558	78,263
	2-5 years	44,548	98,229	111,526	172,365
	5 years +	-	-	106,385	121,786
		98,148	153,933	293,469	372,414

(b) Contingent Liabilities

Playcentre Aotearoa own 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. The Trustee Board have asserted the possibility of making good is remote and therefore no liability has been recognised in the financial statements.

Note 7 – Tertiary education training fund (TEC)

		Operations		Playcentre Aotearoa	
		2020	2019	2020	2019
		\$	\$	\$	\$
Income					
Student Achievement Component Funding - TEC (Note 3)		941,138	969,564	941,138	969,564
Interest		15,926	27,017	15,926	27,017
		957,063	996,581	957,063	996,581
Less Expenditure					
Wages		547,133	688,064	547,133	688,064
National Compliance Expense		8,135	7,354	8,135	7,354
Use of Equipment		9,304	7,440	9,304	7,440
Administration Expense		47,008	96,300	47,008	96,300
		611,580	799,158	611,580	799,158

Note 8 – Special projects funds

		Operations		Playcentre Aotearoa	
		2020	2019	2020	2019
		\$	\$	\$	\$
Research Fund		56,780	56,780	56,780	56,780
Tertiary Education Reserve		782,569	437,086	782,569	437,086
Building upgrade/repairs reserves		320,670	1,550,773	320,670	1,550,773
Gwen Somerset Reserve		64,509	62,813	64,509	62,813
Colleen Chandrahasen Reserve		31,155	30,233	31,155	30,233
Rōpū funds (provided by NSPA)		67,862	67,862	67,862	67,862
		1,323,545	2,205,547	1,323,545	2,205,546

Note 9 – Funds held on behalf

MOE advanced funding held on behalf of centres	2,783,346	1,985,347	-	-
	2,783,346	1,985,347	-	-

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	4,366,670	868,765	16,014,340	12,850,127
Trade and other receivables	294,204	526,003	90,999	235,546
Term deposits	7,649,998	10,752,489	8,948,329	12,091,649
	12,310,872	12,147,257	25,053,668	25,177,322

Bank term deposits are invested over a range of terms at and interest rate between 1.25% - 2.35% (2019: 2.66% - 3.42%).

Financial liabilities:				
Accounts payable	389,330	916,961	389,330	932,708
Funds Held on Behalf of Centres	2,783,346	1,985,347	-	-
	3,172,676	2,902,308	389,330	932,708

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.

We also 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 the Parent prior to approval for the project to proceed.

Note 12 – Key management remuneration

	Operations		Playcentre Aotearoa	
	2020	2019	2020	2019
	\$	\$	\$	\$
<i>The total remuneration of members of the Trustee Board being honoraria paid to the Presidents and Trustees were as follows:</i>				
Total Remuneration	38,000	36,667	38,000	36,667
Number of Persons	8*	7	8*	7
*8 Board members signifies the 6 current members plus the 2 outgoing members. 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	494,862	329,382	494,862	329,382
Number of FTE	4.7	4	4.7	4

Note 13 – Assets brought in from Centres and Associations

2020

During the 2019/20 year nine group entities were closed and equity was transferred to the Operations. On 1 November the Canterbury Playcentre Shop was transferred out of Operations to become its own entity within the consolidated group.

	\$
Centre closure funds received	56,073
Fund transferred to Canterbury Playcentre Shop	(200,830)
	<u>(144,757)</u>

2019

On 4 June 2019, 31 Associations Amalgamated with Operations.

Note 14 – Events After the Balance Date

During the year Covid 19 resulted in the temporary closure of all centres for a period of time. Ministry of Education have paid full child entitlement based on enrolment rather than attendance during these periods resulting in Playcentre core funding remaining stable, however other funding streams such as fees and donations, fundraising and Grants income were significantly impacted and the organisation was not eligible for wage subsidy due to the core MoE funding being slightly in excess of 70% of total income. Playcentre Aotearoa was successful in securing a one off amount of \$3.7m from the then Associate Education Minister, Tracey Martin, to offset our deficit with an additional amount of \$500k for property maintenance and to be administered through MoE. It should be noted that funding was sought post 2020 AGM approved budget and received on the 30th October 2020 into our new financial year.

Consultation on Phase 2 of the Playcentre Aotearoa operational restructure impacting Playcentre Aotearoa Operation employees was completed early in 2020 with the final decision being released on the 25th of November 2020. The restructure impacts a significant number of staff and will result in redundancies. Playcentre Aotearoa employee agreements do not allow for redundancy payment but Playcentre Aotearoa is anticipating employee entitlement costs including accrued leave of up to \$500,000 and other associated costs for staff through employee outplace assistance, recruitment and other restructuring costs.

Appendix A – Playcentre Aotearoa Controlled entities

For the year ended 31 August 2020

Entities Consolidated in the Group 1 September 2019 – 31 August 2020

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
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
Edgecumbe 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
Granity-Ngakawau 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 Playcentre
HoraHora 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
Kao 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
Mataura Playcentre
Matawai Playcentre
Maungakaramea Playcentre
Maungaraki Playcentre
Maungatapere Playcentre
Maungaturoto Playcentre
Maungawhau Playcentre

Mayfield Playcentre
Methven Playcentre
Milson Playcentre
Miramar Playcentre
Morningside Playcentre
Mornington 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
Otaua 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
Pirinoa Playcentre
Pirongia Playcentre
Pleasant Point
Playcentre Point
Howard Playcentre
Pokeno Playcentre

Pongakawa Playcentre
Porangahau Playcentre
Port Ahuriri Playcentre
Port Ohope Playcentre
Portobello Broad Bay Playcentre
Prebbleton Playcentre
Puahue Playcentre
Pukeatua Playcentre
Pukekawa Playcentre
Pukekohe East Playcentre
Pukekohe Playcentre
Putaruru 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 Andrews 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
Te Kopuru Playcentre
Te Kuiti Playcentre
Te Marua Playcentre
Te Pohue Playcentre
Te Poi Playcentre

Te Puawaitanga O Atareta Playcentre	Wainui Playcentre
Te Puke Playcentre	Wainuiomata Playcentre
Te Puna Playcentre	Waipu Playcentre
Terrace End Playcentre	Wairaka Playcentre
Thames Parawai Playcentre	Wairakei Playcentre
The Key Playcentre	Wairoa Playcentre
The Levin Playcentre (Incorporated)	Waitara Playcentre
Tikipunga Playcentre	Waituna West Playcentre
Tikokino Playcentre	Frankton/Wakatipu Playcentre
Tikorangi Playcentre	Wakefield Playcentre
Tirau Playcentre	Wallaceville Playcentre
Titahi Bay Playcentre	Walton Playcentre
Titirangi Playcentre	Waotu Puketurua Playcentre
Titoki Playcentre	Warkworth Playcentre
Toi Tois Playcentre	Warrington Playcentre
Toko Playcentre	Waterloo Playcentre
Tokoroa Playcentre	Waverley Playcentre
Tomarata Playcentre	Welcome Bay Playcentre
Torbay Playcentre	West Harbour Playcentre
Totara Grove Playcentre	West Melton Playcentre
Totara Park Playcentre	Weston Playcentre
Totaravale Playcentre	Westport Playcentre
Tramway Playcentre	Westside Playcentre
Tuakau Playcentre	Weymouth Playcentre
Tuatapere Playcentre	Whakamaru Playcentre
Tui Road Playcentre	Whangaehu-Turakina Playcentre
Turua Playcentre	Whangamata Playcentre
Tutukaka Coast Playcentre	Whangaparaoa Playcentre Incorporated
Urenui Playcentre	Whangarei Heads Playcentre
Victory Playcentre	Wharepuhunga Playcentre
Waatarua Playcentre	Whataupoko Playcentre
Waiau Playcentre	Whitford Playcentre
Waiheke Island Playcentre	Whitianga Playcentre
Waihi Beach Playcentre	Wilton Playcentre
Waihi Playcentre	Windy Ridge Playcentre
Waihopai Playcentre	Wood Hatton Playcentre
Waikanae Playcentre	Woodend Playcentre
Waikouaiti Playcentre	Woodville Playcentre
Waimamaku Playcentre	Woolston Playcentre
Waimauku Playcentre	Wyndham Playcentre

Entities Consolidated in the Group 1 September 2019 – 31 August 2020

Canterbury Playcentre Shop

Glossary of Māori terms

- Aotearoa** – New Zealand
- Hapū** – pregnant or subtribes
- Iwi** – extended kinship group or tribes
- Kaiako** – teacher
- Karakia** – prayer
- Kaupapa** – matter of discussion
- Kawa** – a ceremony
- Kia kaha, kia māia, kia manawanui** – Be strong, be brave and be steadfast
- Mana** – status
- Mana Whenua** – authority over territory/land
- Ngā Mana** – all authorities (Playcentre context giving authority to a decision)
- Pepeha** – a person’s place of belonging
- Pēpi** – baby
- Tamariki** – children
- Tāngata whenua** – indigenous people
- Tapatapa Whenua** – naming and claiming of land / naming of land
- Te Ao Māori** – the Māori world
- Te Reo Māori** – the Māori Language
- Te reo me ona tikanga Māori** – the Māori language and customs
- Te Whāriki** – weaved mat
- Tēnā rawa atu koe** – thank you very much
- Tikanga** – customs
- Wānanga** – learning forum
- Whakatauākī** – proverb by well-known person
- Whakataukī** – proverb
- Whānau** – family (Playcentre context)
- Whānau tupu ngātahi** – families growing together
- Whenua o Aotearoa** – land of New Zealand

Contact details



PO Box 57217, Mana, Porirua 5247



administrator@playcentre.org.nz



www.playcentre.org.nz



www.facebook.com/Playcentre.Federation