



Te Whānau Tupu Ngātahi o Aotearoa Playcentre  
Aotearoa Group and Parent

Financial Statements  
For the Year Ended 31 August 2019

# Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

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## Entity Information

For the year ended 31 August 2019

### 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") Parent and Group are registered under the Charities Act 2005 (CC55368) and these financial statements include both the individual statements for the Parent Entity and the consolidated statements comprising the National organisation, Playcentre Aotearoa, Federation, 440 individual Playcentres, Programmes, Shops and Associations as listed in Appendix A together referred to as the "Group".

During the period ended 31 August 2017 a decision was made to begin the process to amalgamate the Playcentres, Associations and Federation. On 19 February 2018 the Attorney-General's report supporting our amalgamation process was signed by the Deputy Solicitor General. The amalgamation application was heard in the High Court at Auckland on 25 June 2018, and approved subject to each Association and Federation holding Special General Meetings ("SGM") to approve the Charitable Scheme. All Associations passed the SGM to approve the amalgamation and the process was finalised by the High Court on 4 June, 2019 - the date of legal amalgamation. On this date 31 Associations and Federation were dissolved and replaced by one national organisation known 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

Alaine Tamati-Aubrey - Co- President

Ruth Jones - Co-President

Avis Stewart

Cynthia Murray

Michelle Hutton - appointed November 2018

Tiso Ross - appointed November 2018

Susan Bailey - resigned November 2018

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF PLAYCENTRE AOTEAROA PARENT & GROUP**

### **Qualified Opinion**

We were engaged to audit the consolidated financial statements of Playcentre Aotearoa Group (“the Group”) which comprise the New Zealand Playcentre Federation Inc (“the Parent”) and its subsidiaries. The consolidated financial statements comprise the Parent and consolidated statement of financial position as at 31 August 2019 and the Parent and consolidated statements of comprehensive revenue and expense, Parent and consolidated statement of changes in net assets/equity and Parent 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 parent and consolidated financial statements present fairly, in all material respects, the Parent and consolidated financial position as at 31 August 2019, and the Parent and consolidated financial performance and the Parent and consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) issued by the New Zealand Accounting Standards Board.

### **Basis for Qualified Opinion**

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

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

Other than in our capacity as auditor we have no relationship with, or interests in, the Parent or any of its subsidiaries.

### **Other Matter**

The financial statements of the Parent and Group for the year ended 31 August 2018 were audited by another auditor who expressed a qualified opinion over the Group financial statements on 28 February 2019 on those statements because of the following:

- The completeness of donations and fundraising income was unable to be determined.

- They were unable to obtain sufficient audit evidence with regard to the completeness of land and buildings.
- They were unable to obtain sufficient audit evidence in regard to the existence and completeness of staff costs relating to the administration of payroll outside of the control of the Parent. This was due to practical limitations experienced by the Group including access to payroll records and supporting documentation.

### **Trustees Responsibilities for the Consolidated Financial Statements**

The Trustees are responsible on behalf of the Parent and Group for the preparation and fair presentation of the Parent and consolidated financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as the Trustees determine is necessary to enable the preparation of the Parent and 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 Parent and Group for assessing the Parent and Group'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 Parent and Group or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Parent and 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.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parent and Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Parent and Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Parent and Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Parent and consolidated financial statements, including the disclosures, and whether the Parent and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Parent and Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Parent and group audit. We remain solely responsible for our audit opinion.

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

#### Who we Report to

This report is made solely to the Parent and Group'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 Parent and Group and the Parent and Group'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

17 December 2019

## Statement of Comprehensive Revenue and Expense

For the year ended 31 August 2019

	Notes	Parent		Group	
		2019	2018	2019	2018* Restated
		\$	\$	\$	\$
<b>Revenue</b>					
<b>Revenue from non-exchange transactions</b>					
Ministry of Education ECE revenue		1,782,921	1,156,796	12,613,198	13,066,820
Education revenue	3	1,439,158	1,045,934	1,439,158	1,045,934
Grants, donations and fundraising revenue	3	690,841	74,471	2,804,620	4,137,953
Other non-exchange revenue		73,180	70,000	205,000	369,355
<b>Revenue from exchange transactions</b>					
Levies revenue		4,985,858	6,002,004	-	-
Sale of goods or services		340,401	268,357	873,304	828,297
Interest revenue - loans and receivables		274,241	91,232	375,628	211,414
Other exchange revenue		34,902	35,465	851,231	900,342
<b>Total Revenue</b>		<b>9,621,502</b>	<b>8,744,259</b>	<b>19,162,139</b>	<b>20,560,115</b>
<b>Expenses</b>					
Administration and office expenses		1,404,474	1,206,260	1,955,634	1,806,814
Depreciation expense	5	145,526	16,773	1,127,797	1,192,630
Staff costs	4	6,076,319	4,082,929	9,791,329	9,371,616
Audit Fees		74,177	62,500	118,203	160,357
Provision for bad debts		32,633	68,183	32,633	-
Repairs and Maintenance		932,621	614,474	2,972,334	2,853,459
Insurance		542,452	366,393	545,188	613,627
Rental expenses		98,702	31,302	200,898	166,557
Loss on disposal of property, plant and equipment		-	-	359,864	46,989
Impairment of property upon revaluation	5	-	-	4,216,975	-
Other expenses	4	1,235,358	417,026	5,704,920	4,835,628
<b>Total Expenses</b>		<b>10,542,262</b>	<b>6,865,840</b>	<b>27,025,775</b>	<b>21,047,677</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(920,760)</b>	<b>1,878,419</b>	<b>(7,863,636)</b>	<b>(487,562)</b>
<b>Total Comprehensive Revenue and Expenses for the year</b>		<b>(920,760)</b>	<b>1,878,419</b>	<b>(7,863,636)</b>	<b>(487,562)</b>

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

## Statement of Changes in Equity/Net Assets

For the year ended 31 August 2019

	Notes	Special Purpose Reserve	Retained Earnings	Total Equity
		\$	\$	\$
<b>Parent</b>				
<b>Opening Balance at 1 September 2018</b>				
		2,306,924	6,338,045	8,644,969
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	(920,760)	(920,760)
Equity Brought in upon Amalgamation	13	-	31,921,346	31,921,346
Net transfers to Special Purpose Reserves		(101,379)	101,379	-
<b>Closing Balance 31 August 2019</b>				
	8	2,205,545	37,440,009	39,645,554
<b>Opening Balance at 1 September 2017</b>				
		3,112,444	3,654,106	6,766,550
Total Comprehensive Revenue and Expenses for the year - surplus for the year		-	1,878,419	1,878,419
Net transfers to Special Purpose Reserves		(805,520)	805,520	-
<b>Closing Balance 31 August 2018</b>				
		2,306,924	6,338,045	8,644,969
<b>Group</b>				
<b>Restated Opening Balance at 1 September 2018</b>				
		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	-
<b>Closing Balance 31 August 2019</b>				
	8	2,205,545	60,250,907	62,456,452
<b>Opening Balance at 1 September 2017</b>				
		4,510,766	62,504,727	67,015,493
Restated Effect of Prior Period Error	14	-	3,792,157	3,792,157
Total Comprehensive Revenue and Expenses for the year - surplus for the year			(487,562)	(487,562)
Net transfers to Special Purpose Reserves		(1,136,558)	1,136,558	-
<b>Closing Balance 31 August 2018</b>				
		3,374,208	66,945,881	70,320,088

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



Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

## Statement of Financial Position

As at 31 August 2019

	Notes	Parent		Group	
		2019	2018	2019	2018* Restated
		\$	\$	\$	\$
<b>Assets</b>					
<b>Current Assets</b>					
Cash at bank	10	868,765	5,799,539	12,850,127	22,333,318
Investments - term deposits	10	10,752,489	5,123,756	12,091,649	6,611,208
Inventory		71,064	11,198	71,064	78,314
Accounts receivable - from exchange transactions	10	526,003	1,116,630	235,546	85,538
Accrued income		807,748	542,902	1,043,173	1,282,202
Prepayments		328,913	319,561	360,624	416,216
<b>Total Current Assets</b>		<b>13,354,982</b>	<b>12,913,586</b>	<b>26,652,183</b>	<b>30,806,796</b>
<b>Non-Current Assets</b>					
Investments - term deposits	10	-	-	-	128,253
Property, plant and equipment	5	31,539,642	309,105	39,750,348	43,975,284
<b>Total Non-Current Assets</b>		<b>31,539,642</b>	<b>309,105</b>	<b>39,750,348</b>	<b>44,103,537</b>
<b>Total Assets</b>		<b>44,894,624</b>	<b>13,222,691</b>	<b>66,402,532</b>	<b>74,910,333</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts payables - from exchange transactions	10	916,961	677,224	932,708	922,289
Revenue received in advance		1,016,471	1,316,738	1,752,536	2,464,481
Provisions - employee entitlements		912,228	487,362	868,709	515,359
GST payable		418,063	646,356	392,127	682,732
Finance lease liability - current		-	-	-	4,134
Funds held on behalf	9	1,985,347	1,450,042	-	-
<b>Total Current Liabilities</b>		<b>5,249,070</b>	<b>4,577,722</b>	<b>3,946,080</b>	<b>4,588,995</b>
<b>Non-Current Liabilities</b>					
Finance lease liability - non current		-	-	-	1,250
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250</b>
<b>Total Liabilities</b>		<b>5,249,070</b>	<b>4,577,722</b>	<b>3,946,080</b>	<b>4,590,245</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>39,645,554</b>	<b>8,644,969</b>	<b>62,456,452</b>	<b>70,320,088</b>

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

  
 Representative

17-Dec-19  
 Date:

  
 Representative

17-Dec-19  
 Date:

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

## Statement of Cash Flows

For the year ended 31 August 2019

Notes	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
<b>Proceeds from:</b>				
Ministry of Education ECE income	1,782,921	1,198,110	11,901,253	13,733,337
Fees, levies, grants and donations	5,676,699	7,913,000	2,804,620	4,137,953
Education income	1,439,158	1,058,897	1,439,158	1,045,934
Other operating receipts	473,996	1,622,377	2,018,556	2,110,957
<b>Payments to suppliers and employees</b>				
Education expenditure	(799,158)	(382,025)	(799,158)	(509,502)
Staff costs	(4,963,389)	(3,377,458)	(8,749,915)	(8,777,114)
Other operating payments	(4,163,400)	(2,054,406)	(10,384,821)	(10,157,428)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(553,173)</b>	<b>5,978,494</b>	<b>(1,770,306)</b>	<b>1,584,137</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	274,241	78,268	375,628	198,450
Increase in Equity funding from Amalgamation	1,737,110	-	-	-
Purchase and sale of financial instruments (term deposits)	(5,628,733)	(421,924)	(5,352,188)	(124,019)
Receipts from sale of property, plant and equipment	-	-	-	970,000
Purchase of property, plant and equipment	(1,295,524)	(278,889)	(2,736,324)	(1,690,269)
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(4,912,906)</b>	<b>(622,544)</b>	<b>(7,712,884)</b>	<b>(645,838)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Increase/(decrease) in funds held on behalf	535,305	(3,185,452)	-	-
Repayment of non current liabilities	-	-	-	(220,420)
<b>Net cash inflow/(outflow) from financing activities</b>	<b>535,305</b>	<b>(3,185,452)</b>	<b>-</b>	<b>(220,420)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(4,930,774)</b>	<b>2,170,497</b>	<b>(9,483,191)</b>	<b>717,879</b>
Cash and cash equivalents at beginning of year	5,799,539	3,629,042	22,333,318	21,615,439
<b>Cash and cash equivalents at the end of year</b>	<b>868,765</b>	<b>5,799,539</b>	<b>12,850,127</b>	<b>22,333,318</b>

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 2019

### **Note 1 - Reporting Entity**

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa Group ("The Group") and Playcentre Aotearoa formally New Zealand Playcentre Federation Inc. ("The Parent") are incorporated under the Charitable Trusts Act 1957. The Parent is the "controlling entity" of the Group. The Group financial statements comprise the "controlling entity" and its controlled entities.

### **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.

The Parent and Group 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 both Parent and Group).

These financial statements were authorised for issue by the Trustee Board on 17 December 2019.

#### **(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 the Parent and Group'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 Group.

#### **(e) Basis for consolidations**

The Group comprises the Playcentre Aotearoa, 440 Playcentres, Associations 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.

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

Entities within the Group 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 Group. However, these matters are not considered to be material to the Group. 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 Group on a line-by-line basis. All intra-entity balances, transactions, revenues and expenses are eliminated on consolidation. The financial information of the controlled entities is prepared for the same reporting period as the Group.

The consolidated Group financial statements comprise all entities where the Group 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 Group 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 Parent, 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 Parent 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 the Parent for programmes run by Head Office, or partially by Head Office. 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 Parent 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 Parent.

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**

The Parent and Group 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)

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

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 recorded at fair value plus directly attributed transaction cost and are subsequently 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.

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

The useful lives used for straight line depreciation are:

Building Improvements	50 Years
Computer and Office Equipment	2-5 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 the Parent and Group'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**

The Parent and Group 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 the Parent and Group for special purposes. The Parent and Group 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.

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

### (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.

### (t) Financial Instruments

#### **Financial Assets**

The Parent and Group's financial assets include cash and cash equivalents, trade and other receivables and term deposits. The Group'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**

The Parent and Group 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 the Parent and Group 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**

The Parent and Group'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.

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

### **(u) Changes to accounting policies**

The Parent and Group have early adopted the following new standards in these financial statements:

- PBE IPSAS 40 PBE Combinations - effective 1 Jan 2021 (applicable year ended 31 August 2022)

The standard and associated disclosures have been adopted to account for the amalgamation. No changes in Parent or Group accounting policies were changed as a result of the adoption of this standard. Refer to note 13 for additional information on the amalgamation.



Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

## Notes to and Forming Part of the Financial Statements

For the year ended 31 August 2019

Note 3 - Revenue	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
<b>Grants, Donations &amp; Fundraising Income:</b>				
External Grants	413,620	68,922	646,848	1,768,595
Fundraising Income	-	-	1,216,478	1,500,047
Donations from members	-	-	493,278	521,814
Donations from external parties	277,221	5,549	448,018	347,497
<i>Total Grants, Donations &amp; Fundraising Income</i>	<u>690,841</u>	<u>74,471</u>	<u>2,804,620</u>	<u>4,137,953</u>
<b>Education Income</b>				
MOE Fees Received	469,593	281,113	469,593	281,113
TEC Training Grant received	969,565	764,821	969,565	764,821
	<u>1,439,158</u>	<u>1,045,934</u>	<u>1,439,158</u>	<u>1,045,934</u>
<b>Note 4 - Expenses</b>				
<b>Employment Benefits</b>				
Staff Costs	3,930,965	3,001,063	4,297,548	5,029,422
Centre Support Wages	1,457,290	718,061	4,805,717	3,978,389
Wages and Salaries included in Education Expense	688,064	363,805	688,064	363,805
<i>Total Employee Benefit Expenses</i>	<u>6,076,319</u>	<u>4,082,929</u>	<u>9,791,329</u>	<u>9,371,616</u>
<b>Other Expenses</b>				
Other Property Expenses	6,873	8,061	906,516	2,273,498
Utility Expenses	83,428	15,109	967,076	576,627
Other Expenses	1,145,057	393,856	3,831,328	1,985,503
<i>Total Other Expenses</i>	<u>1,235,358</u>	<u>417,026</u>	<u>5,704,920</u>	<u>4,835,628</u>

**Note 5 - Property, Plant and Equipment**  
**Parent**

<b>31 August 2019</b>	<b>Land</b>	<b>Buildings</b>	<b>FFE</b>	<b>Centre Assets</b>	<b>Computers</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 September 2018</b>	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	-	-	-	-	-	-
<b>Balance at 31 August 2019</b>	<b>9,568,000</b>	<b>21,976,151</b>	<b>29,112</b>	<b>-</b>	<b>128,678</b>	<b>31,701,941</b>

**Accumulated Depreciation**

<b>Balance at 1 September 2018</b>	-	1,000	-	-	15,773	16,773
Depreciation	-	112,776	580	-	32,170	145,526
<b>Balance at 31 August 2019</b>	<b>-</b>	<b>113,776</b>	<b>580</b>	<b>-</b>	<b>47,943</b>	<b>162,299</b>

**Net Book Value**

As at 31 August 2018	125,000	74,000	-	-	110,105	309,105
<b>As at 31 August 2019</b>	<b>9,568,000</b>	<b>21,862,375</b>	<b>28,532</b>	<b>-</b>	<b>80,735</b>	<b>31,539,642</b>

<b>31 August 2018</b>	<b>Land</b>	<b>Buildings</b>	<b>FFE</b>	<b>Centre Assets</b>	<b>Computers</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 September 2017</b>	-	-	13,335	-	33,654	46,989
Additions	125,000	75,000	-	-	125,878	325,878
Disposals	-	-	(13,335)	-	(33,654)	(46,989)
<b>Balance at 31 August 2018</b>	<b>125,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>125,878</b>	<b>325,878</b>

**Accumulated Depreciation**

Balance at 1 September 2017	-	-	11,754	-	27,673	39,426
<b>Depreciation</b>	-	1,000	-	-	15,773	16,773
Depreciation reversed on disposal	-	-	(11,754)	-	(27,673)	(39,426)
<b>Balance at 31 August 2018</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>15,773</b>	<b>16,773</b>

**Net Book Value**

As at 31 August 2017	-	-	1,581	-	5,981	7,563
<b>As at 31 August 2018</b>	<b>125,000</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>110,105</b>	<b>309,105</b>

## Group

<b>31 August 2019</b>	<b>Land</b>	<b>Buildings</b>	<b>FFE*</b>	<b>Centre Assets*</b>	<b>Computers*</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Restated Balance at 1 September 2018</b>	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)
Impairment	-	(4,216,975)	-	-	-	(4,216,975)
<b>Balance at 31 August 2019</b>	<b>11,595,000</b>	<b>24,664,596</b>	<b>29,112</b>	<b>9,365,277</b>	<b>128,678</b>	<b>45,782,663</b>

## Accumulated Depreciation

<b>Restated Balance at 1 September 2018</b>	-	1,100,075	284,789	3,788,672	15,773	5,189,307
Depreciation	-	537,565	580	557,483	32,170	1,127,797
Depreciation reversed on disposal	-	-	(284,789)	-	-	(284,789)
<b>Balance at 31 August 2019</b>	<b>-</b>	<b>1,637,640</b>	<b>580</b>	<b>4,346,154</b>	<b>47,942</b>	<b>6,032,316</b>

## Net Book Value

As at 31 August 2018	<b>11,595,000</b>	<b>26,516,873</b>	<b>348,430</b>	<b>5,404,875</b>	<b>110,105</b>	<b>43,975,284</b>
<b>As at 31 August 2019</b>	<b>11,595,000</b>	<b>23,026,956</b>	<b>28,532</b>	<b>5,019,123</b>	<b>80,736</b>	<b>39,750,348</b>

<b>31 August 2018</b>	<b>Land*</b>	<b>Buildings*</b>	<b>FFE</b>	<b>Centre Assets</b>	<b>Computers</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Restated Balance at 1 September 2017</b>	11,470,000	27,325,059	646,554	8,046,045	33,654	47,521,313
Additions	125,000	291,889	-	1,147,502	125,878	1,690,269
Disposals	-	-	(13,335)	-	(33,654)	(46,989)
<b>Balance at 31 August 2018</b>	<b>11,595,000</b>	<b>27,616,948</b>	<b>633,219</b>	<b>9,193,547</b>	<b>125,878</b>	<b>49,164,592</b>

## Accumulated Depreciation

<b>Restated Balance at 1 September 2017</b>	-	547,119	249,508	3,167,962	32,090	3,996,679
Depreciation	-	552,957	62,954	632,463	15,773	1,264,146
Depreciation reversed on disposal	-	-	(27,673)	(11,754)	(32,090)	(71,516)
<b>Balance at 31 August 2018</b>	<b>-</b>	<b>1,100,075</b>	<b>284,789</b>	<b>3,788,672</b>	<b>15,773</b>	<b>5,189,308</b>

## Net Book Value

As at 31 August 2017	<b>11,470,000</b>	<b>26,777,941</b>	<b>397,046</b>	<b>4,878,083</b>	<b>1,564</b>	<b>43,524,634</b>
<b>As at 31 August 2018</b>	<b>11,595,000</b>	<b>26,516,873</b>	<b>348,430</b>	<b>5,404,875</b>	<b>110,105</b>	<b>43,975,284</b>

## 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**

**(a) Lease Commitments**

0-1 years  
2-5 years  
5 years +

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
	55,704	38,685	78,263	88,006
	98,229	72,000	172,365	153,295
	-	-	121,786	137,187
	153,933	110,685	372,414	378,488

**(b) Contingent Liabilities**

The Parent and Group 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 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 the Group 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)**

Income

Student Achievement Component Funding -  
TEC (Note 3)

Interest

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
	969,564	764,821	969,564	764,821
	27,017	12,962	27,017	12,962
	996,581	777,783	996,581	777,783

Less Expenditure

Training funds paid to Associations

Wages

National Compliance Expense

Use of Equipment

Administration Expense

	-	5,690	-	-
	688,064	363,805	688,064	363,805
	7,354	3,949	7,354	3,949
	7,440	7,040	7,440	7,040
	96,300	2,313	96,300	2,313
	799,158	382,797	799,158	377,107

Note 8 - Special Projects Funds	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
Conference and Convention Fund	-	10,488	-	10,488
Federation Contingency Fund	-	19,066	-	19,066
Public Relations Initiatives Fund	-	801	-	801
Research Fund	56,780	56,780	56,780	56,780
Special Maori Education Fund	-	7,068	-	7,068
World Indigenous Peoples Conference Fund	-	5,210	-	5,210
Tertiary Education Reserve	437,086	799,794	437,086	799,794
Professional Development Contract Reserve	-	153,049	-	153,049
Regional Capital Works Reserves	1,164,103	1,196,500	1,164,103	1,196,500
Gwen Somerset Reserve	62,813	58,169	62,813	58,169
Colleen Chandrahasen Reserve	30,233	-	30,233	29,353
Bi Cultural Reserves	67,862	-	67,862	73,842
Building upgrade/repairs reserves	386,670	-	386,670	953,448
Special Grants Funds	-	-	-	10,641
	2,205,545	2,306,924	2,205,545	3,374,208

#### Note 9 - Funds Held on Behalf

MOE advanced funding held on behalf of centres

	1,985,347	1,450,042	-	-
	1,985,347	1,450,042	-	-

#### Note 10 - Financial Assets and Financial Liabilities

##### Financial assets:

Cash on hand	868,765	5,799,539	12,850,127	22,333,318
Trade and other receivables	526,003	1,116,630	235,546	85,538
Term deposits	10,752,489	5,123,756	12,091,649	6,739,461
	12,147,257	12,039,925	25,177,322	29,158,317

Bank term deposits are invested over a range of terms at and interest rate between 2.66% - 3.42% (2018: 3.1%-3.5%).

##### Financial liabilities:

Accounts payable	916,961	677,224	932,708	922,289
Funds Held on Behalf	1,985,347	1,450,042		
	2,902,308	2,127,266	932,708	922,289

#### Note 11 - Related Party Transactions

The Group's controlled entities carry out a significant number of transactions between them, reflecting the interconnectedness of the Group. The main examples are the provision of centralised Bulk Funding, payroll and insurance services along with other administrative functions which are carried out by the Parent offices and recovered from the centres through levies. Refer to Appendix A for a list of Controlled Entities.

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	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$

The total remuneration of members of the Trustee Board being honoraria paid to the Presidents and Trustees were as follows:

Total Remuneration	36,667	39,567	36,667	39,567
Number of Persons	7	6	7	6

The total remuneration of the senior management group is as follows:

Total Remuneration	329,382	290,530	329,382	290,530
Number of Persons	4	4	4	4

### Note 13 - Amalgamation

On 4 June, 2019 31 Associations (detailed in appendix A) amalgamated with the Parent and became Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa. The scheme, pursuant to the Charitable Trusts Act 1957, was started in 2017 and finalised by the High Court on 4 June, 2019. The purpose of the amalgamation was to support streamlining, a more efficient use of resources, and to provide a platform for further progress, growth and promotion of Playcentre Philosophy.

As at 4 June, 2019, the Parent recognised the assets and liabilities of the combining entities as follows:

	\$
Cash at bank	1,841,817
Property, Plant and Equipment	30,079,528
	<u>31,921,346</u>

As at 4 June, 2019, the following adjustments were made to the carrying amounts of assets and liabilities to eliminate the effect of transactions between the combining entities:

	\$
Accounts receivable - from exchange transactions	58,776
	<u>58,776</u>

No adjustments were needed to conform the policies of the combining entities to the Parent.

The revenue and expense, and surplus and deficit of each Association from 1 September, 2018 until 4 June, 2019 are included in the Group totals for the period. This is consistent with the prior period, where the Associations form part of the Group and are included in the Statement of Comprehensive Revenue and Expenses for the year ended 31 August 2018.

### Note 14: Prior Period Restatements

In the 2017/18 year best efforts were used to determine the ownership of the Building and land by Associations, where this information was not able to be substantiated the decision was made to not recognise the asset. In the proceeding period the ownership of all Building and land assets has been confirmed and written back. The table below summarises the changes made and the impact of the restatement as compared with the 2018 published financial information.

	PP&E Cost	PP&E Accum Dep	PP&E NBV	Depreciation Expense	Equity
	\$	\$	\$	\$	\$
Balance reported as at 31 August 2017	43,677,251	3,944,775	39,732,477	1,080,691	67,015,493
Effect of the prior period adjustment	3,825,568	33,410	3,792,157	33,410	3,792,157
Restated balance as at 31 August 2017	47,502,819	3,978,185	43,524,634	1,114,101	70,807,650

Additionally, there was a decision made to no longer levy Programme Revenue. For comparability, \$318,119 was reclassified from MOE ECE Revenue to Levies Revenue in the Parent.

There have also been other immaterial reclassifications to the 2018 comparatives to line up the Parent and Group accounts into one combined document.

### Note 15 - Events After the Balance Date

On the 15th of October 2019 a restructure of Playcentre Aotearoa was announced, consultation and implementation is expected to continue through the first quarter of 2020, as at signing date 9 roles have been announced for disestablishment and no redundancy payments are expected for these roles.

## PLAYCENTRE AOTEAROA GROUP

### Appendix A - Playcentre Aotearoa Controlled Entities For the year ended 31 August 2019

As a result of the amalgamation, the Associations merged into NZ Playcentre Federation Inc effective from 4 June 2019. A new Parent entity was formed named Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa. From 4 June 2019, the Group comprises the Parent and the centres.

#### ***Entities Consolidated in the Group 1 September 2018 -3 June 2019***

New Zealand Playcentre Federation Inc	The North Shore Playcentre Association Incorporated
The Auckland Playcentres Association Incorporated	Northland Playcentre Association Incorporated
Buller Westland Playcentre Association Incorporated	The Otago Playcentre Association Incorporated
Canterbury Playcentre Association Incorporated	The Rotorua Playcentre Association Incorporated
Central Districts Play Centre Association Incorporated	South Canterbury Playcentre Association Incorporated
Central Hawkes Bay Playcentre Association Incorporated	Southland Playcentre Association Incorporated
Counties Playcentre Association Incorporated	Tairāwhiti Playcentre Association Incorporated
East Waikato Playcentre Association Incorporated	Tamaki Playcentre Association Incorporated
Eastern Bay of Plenty Playcentre Association Incorporated	Taranaki Playcentre Association Incorporated
Far North Playcentre Association Incorporated	Te Akoranga Playcentre Association Incorporated
Hawkes Bay Playcentre Association Incorporated	Thames Valley Coromandel Playcentre Association Incorporated
Hutt Playcentre Association Incorporated	Waikato Playcentre Association Incorporated
King Country Playcentre Association Incorporated	Wairarapa Playcentre Association Incorporated
The Marlborough Playcentre Association Incorporated	Wellington Playcentre Association Incorporated
Mid-Canterbury Playcentre Association Incorporated	Western Bay of Plenty Playcentre Association Incorporated
Nelson Playcentres Association Incorporated	Wanganui Playcentre Association Incorporated

#### ***Entities Consolidated in the Group 4 June 2019 - 31 August 2019***

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

#### ***Entities Consolidated in the Group 1 September 2018 - 31 August 2019***

Akaroa Playcentre	Omokoroa Playcentre
Alicetown Playcentre	Onehunga Playcentre
Amberley Playcentre	Onepoto Playcentre
Aotea Island Playcentre	Onerahi Playcentre
Apiti Playcentre	Ongaonga Playcentre
Appleby Playcentre	Opoho Playcentre
Aramoho Playcentre	Opotiki Playcentre
Aria Playcentre	Opunake Playcentre
Arohena Playcentre	Otaki Playcentre
Ashburton Playcentre	Otakiri Playcentre
Ashhurst Playcentre	Otamauri Playcentre
Ashley Playcentre	Otane Playcentre - Rugrats Playgroup Otane
Ashridge Road Playcentre	Otaua Aka Aka Playcentre
Ashurst Park Playcentre	Otautau Playcentre
Atawhai Playcentre	Otorohanga Playcentre
Atiamuri Playcentre	Otumoetai Playcentre
Avonhead Playcentre	Outram Playcentre
Awakeri Playcentre	Owaka Playcentre
Awanui Playcentre	Oxford Playcentre

Awatere Playcentre	Paekakariki Playcentre
Awatuna & Districts Playcentre	Paeroa Playcentre
Balclutha Playcentre	Pakuranga-Rahihi Playcentre
Balfour Playcentre	Palmerston Playcentre
Beachhaven Playcentre Incorporated	Pamapurua Playcentre
Beachlands Maraetai Playcentre	Papakura Playcentre
Belfast Playcentre	Papamoa Playcentre
Belmont Playcentre	Paparoa Playcentre
Birkenhead Playcentre Society Incorporated	Papatoetoe Playcentre
Blackball Playcentre	Paraparaumu Playcentre
Blenheim Playcentre	Paremata Playcentre
Blockhouse Bay Playcentre	Park Road Playcentre
Blueskin Playcentre	Parklands Playcentre
Bombay Playcentre	Parklands Playcentre
Brightwater Playcentre	Parkside Playcentre
Brooklyn Playcentre	Paroa Playcentre
Bucklands Beach Ohui-a-rangi Playcentre	Parua Bay Playcentre
Burwood Playcentre	Paterson Street Playcentre
Cambridge Playcentre	Patumahoe Mauku Playcentre
Carterton Playcentre	Peachgrove Playcentre
Clarkville Playcentre	Peria Playcentre
Clinton Playcentre	Picton Playcentre
Clutha Valley Playcentre	Pinehaven Playcentre
Clyde Playcentre	Piopia Playcentre
Coatesville Playcentre	Pirinoa Playcentre
Cockle Bay Playcentre	Pirongia Playcentre
Collingwood Playcentre	Pleasant Point Playcentre
Cornwall Park Playcentre	Point Howard Playcentre
Coromandel Playcentre	Pokeno Playcentre
Culverden Playcentre	Pongakawa Playcentre
Cust/West Eyreton Playcentre	Porangahau Playcentre
Darfield Playcentre	Port Ahuriri Playcentre
Dargaville Playcentre	Port Ohope Playcentre
Days Bay Playcentre	Portobello Broad Bay Playcentre
Deanwell Playcentre	Prebbleton Playcentre
Diamond Harbour Playcentre	Puahue Playcentre
Dinsdale Playcentre	Pukeatua Playcentre
Drury Playcentre	Pukekawa Playcentre
Dunsandel Playcentre	Pukekohe East Playcentre
Eastside Playcentre	Pukekohe Playcentre
Eden Epsom Playcentre	Pyes Pa Playcentre
Edgecumbe Playcentre	Queenstown Playcentre
Ellerslie Playcentre	Raglan Playcentre
Enner Glynn Playcentre	Rahotu Playcentre
Feilding Playcentre	Rakaia Playcentre
Fendalton Playcentre	Ranfurlly Playcentre
Foxton Playcentre	Rangiora Playcentre
Freemans Bay Playcentre	Rapanui - Brunswick Playcentre
Galatea Playcentre	Rawene Playcentre
Glen Eden Playcentre	Red Beach Playcentre
Glen Innes Playcentre	Redwood Playcentre
Glendene Playcentre	Reefton Playcentre
Gleniti Playcentre	Renwick Playcentre
Glenmark Playcentre	Reporoa Playcentre
Gore Playcentre	Rerewhakaaitu 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  
 Hora Hora Playcentre  
 Hororata Playcentre  
 Horotiu Playcentre  
 Houghton Valley Playcentre  
 Howick Playcentre  
 Huimai Playcentre  
 Hukerenui Playcentre  
 Hunterville Playcentre  
 Hunua Playcentre  
 Inglewood Playcentre  
 Island Bay Playcentre  
 Johnsonville Playcentre  
 Kaeo Playcentre  
 Kaikoura Playcentre  
 Kaitaia Playcentre  
 Kaiti Playcentre  
 Kaiwaka Playcentre  
 Kaniere Playcentre  
 Kaponga Playcentre  
 Karaka Playcentre  
 Karatia Playcentre  
 Karori Playcentre  
 Katikati Playcentre  
 Kaukapakapa Playcentre  
 Kawakawa Playcentre  
 Kelburn Playcentre  
 Kerikeri Playcentre  
 Kohukohu Playcentre  
 Korokoro Playcentre  
 Koutu Playcentre  
 Kumeu Playcentre  
 Laingholm Playcentre  
 Landsdowne Terrace Playcentre  
 Leamington Playcentre

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  
 Runanga Playcentre  
 Russell Playcentre  
 Russley Playcentre  
 Sanson Playcentre  
 Sawyers Bay Playcentre  
 Shannon & Districts Playcentre  
 Sherwood Playcentre  
 Shirley Playcentre  
 Silverdale Playcentre  
 Somerfield Playcentre  
 South Brighton Playcentre  
 South City Playcentre  
 Southbridge Playcentre  
 SPACE Northland  
 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

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  
 Lynfield Playcentre (Space only)  
 Lynmore Playcentre  
 Lyttelton Street Playcentre  
 Macandrew Bay Playcentre  
 Maihihi Playcentre  
 Mairangi Bay Playcentre  
 Makarewa Playcentre  
 Mamaku Playcentre  
 Mamaranui Playcentre  
 Mananui Playcentre  
 Manawaru Playcentre  
 Mangakino 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  
 Middlemarch Playcentre  
 Mid North Playcentre Association Incorporated  
 Milson Playcentre  
 Miramar Playcentre  
 Morningside Playcentre  
 Mornington Playcentre  
 Morrinsville Playcentre

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

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  
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

Waitara Playcentre  
Waituna Playcentre  
Waituna West Playcentre  
Frankton/Wakatipu Playcentre  
Wakefield Playcentre  
Wallacetown Playcentre  
Wallaceville Playcentre  
Walton Playcentre  
Waotu Puketuru Playcentre  
Warkworth Playcentre  
Warrington Playcentre  
Waterloo Playcentre  
Waverley Playcentre  
Welcome Bay Playcentre  
West Harbour Playcentre  
West Melton Playcentre  
Weston Playcentre  
Westport Playcentre  
Westside Playcentre  
Weymouth Playcentre  
Whakamaru Playcentre  
Whangaehu-Turakina Playcentre  
Whangamata Playcentre  
Whangaparaoa Playcentre Incorporated  
Whangarei Heads Playcentre  
Wharepunga Playcentre  
Whataupoko Playcentre  
Whitford Playcentre  
Whitianga Playcentre  
Wilton Playcentre  
Windy Ridge Playcentre  
Wood Hatton Playcentre  
Woodend Playcentre  
Woodville Playcentre  
Woolston Playcentre  
Wyndham Playcentre