



Te Whānau Tupu Ngātahi o Aotearoa
– Playcentre Aotearoa

Annual Report

20 19

“

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.



“

I didn't just watch
them grow,
I grew with them.



Welcome to the Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa Annual Report for the Financial Year ended 31 August 2019.

This report presents Playcentre Aotearoa the Parent and the consolidated results for the 474 Associations, Shops, Centres and other entities that make up the reporting Group using an integrated reporting format.

As set out in the Integrated Reporting Framework, an integrated report is a concise communication about how an organisation’s strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term. The Framework enables an organisation to best tell its value creation story.



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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From the Trustee Board

Tēnā koutou kātoa.

On behalf of the board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa (Playcentre) we are pleased to present our annual report for the year ended 31 August 2019.

This year, a transformational milestone was achieved as we amalgamated 32 associations from around the country and Federation into a single consolidated trust; Playcentre Aotearoa

The amalgamation of Playcentre sought to ensure that as an organisation we would be well placed to thrive, grow and continue to deliver on the Playcentre vision of Whānau tupu ngātahi – Families growing together. The amalgamation process has involved significant consultation over many years with our membership and we are pleased to have come to this point where we can move forward, as a unified consolidated charitable trust. Playcentre is primarily about

parents as the first and best educators of their children and this will continue to drive our mission; to strengthen whānau and enrich the communities in which we are based throughout Aotearoa New Zealand.

The amalgamation process began in 2015, when the new structure was proposed to share resources, work as one cohesive group, and have national direction.

In this report you will be able to read about our growth, our structure, number of centres, our volunteers and the services that Playcentre offers the community.

We would like to take this opportunity to thank all our volunteers, supporters, donors, life members and staff who ensure that Playcentre continues to prosper and is positioned well for the future to support and strengthen our people, parents, whānau, centres, rōpū, tamariki and pepi.

Co-presidents



Alaine Tamati-Aubrey



Ruth Jones

Trustee Board members



Michelle Hutton



Avis Stewart



Tiso Ross



Cynthia Murray

We also acknowledge Susan Bailey who concluded her time on the Board in November 2018.

Message from our General Manager

Tēnā koutou katoa.

It is my pleasure to present the first Annual Report for the newly amalgamated Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa.

Playcentre Aotearoa has come a long way since it began in 1941 and although the social and educational environment in which we now operate in is very different to when we started, our vision of families growing together remains strong.

Our membership grew by 15.93% in the last financial year. We aim to continue our membership growth over the coming years. Playcentre Aotearoa is more than an early childhood education provider and we ensure that as many people as possible are able to participate and benefit from everything Playcentre has to offer.

This Annual Report reflects the hard work and commitment of over 8,000 volunteers. Our volunteers ensure that our 441 Centres continue to provide a valued early childhood education programme and a sense of community for whānau. I invite you to review the amazing amount of effort attributable to our volunteers and staff.

Growth is a positive outcome for any organisation, but we also need to ensure that we recognise the time required of our volunteers and the financial cost to support and maintain growth. To ensure that Playcentre Aotearoa continues to thrive we continually review our operations and work with our partners to ensure that we improve. We look forward to sharing the outcomes of this work in future annual reports.

A brief overview here would not do justice to the achievements of the last year so I encourage our members and supporters to celebrate your contribution to each and every page and for everyone else to take the time to find out a little bit more about Playcentre Aotearoa.

Ka kite anō au i a koutou.



Sean McKinley
General Manager
Playcentre Aotearoa



About us

About Playcentre Aotearoa

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

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

How we formed

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

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

Playcentre Aotearoa made a commitment to The Treaty o 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 441 individual Playcentres around the country. These centres range in numbers from five members to 150 members and are located from Awanui Playcentre North of Kaitia in Northland to Toi Tois Playcentre East of Bluff in Southland.

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

We act as:

- a licensed early childhood education service (ECE), governed by the Education (Early Childhood Services) Regulations and Licensing Criteria;
- a community of 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.



Playcentre is a *co-operative* whānau experience

Extracts from our Strategic Plan (2014 – 2019)

Goal One

Improve Playcentre delivery to better meet the needs of our children and communities, in particular the needs of Whānau Māori and Pasifika, while honouring Playcentre's core philosophies

Goal Two

Improve organisational efficiency to lessen the burden on volunteers, build on national opportunities and help retain a strong focus on the Playcentre philosophies

Goal Three

Develop a strong profile and reputation that goes beyond early childhood education to emphasise Playcentre's contribution to community resilience

Goal Four

Stabilise, strengthen and diversify Playcentre's funding base to also include opportunities for generating revenue through building on the organisation's strengths

2018/2019 Highlights

for Playcentre Aotearoa



Legally amalgamated **32** associations and Federation into **1** single charitable trust entity:

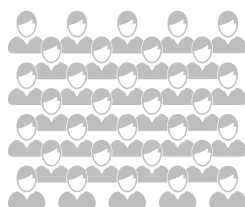
Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa



An increase of
15.93%
in membership
numbers

The Education Programme has run

2,280 with **16,864**
workshops attendees

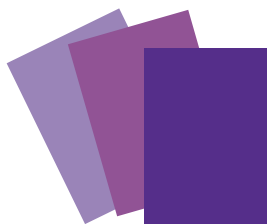


Introduction of energy transformation programme
‘Hūringa Pungao’ to the organisation



4,308
enrolled in our
Infant programme

Playcentre Journal was
invited to feature in the
**EBSCO Academic
Search Ultimate
database**



1,772

attendees in our
**Te Ao Māori
workshops**
since they were
launched in
March 2019

66,872.75

average attendance hours
for Playcentre per week

Creating a new slogan:

*Welcome to
our Village*

A new website
to improve access
to information



8,161 valued
volunteers

Improving our infrastructure through the introduction of **Discover**
(administration software) and **Timefiler** (automated payroll system)



Our structure



441

Playcentres located in six regions around New Zealand*

Northern North Island Region

Auckland Region

Central North Island Region

Playcentre Shop
33 Rimu Street, Taranaki

Lower North Island Region

Upper South Island Region

Playcentre Shop
17 Buchan Street, Canterbury

Southern Region

* For a full list of all centres, please refer to Appendix A on pages 89-93

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 who meet every 6 weeks.

Co-Presidents

Alaine Tamati-Aubrey
Ruth Jones

Trustee Board Members

Michelle Hutton
Avis Stewart
Tiso Ross
Cynthia Murray

National team

General Manager

Sean McKinley

Chief Financial Officer

Marina Cook

Service Delivery Manager

Veronica Pitt

Māori Development Manager

Mārika Williams

National Communications Manager

Claire Gullidge

Property & Assets Manager

Alan Taylor

Accounts Manager

Karen Flattery

Administrator

Meagan Ranby

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.

Northern North Island Region

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

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

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

Te Ao Māori Field Worker
Anna Hotere

Programme Coordinator
Catherine Polglase

Programme Coordinator/
Administrator
Emma Frost

Centre Support Coordinator
Emilee Middleton-Wood

Lower North Island Region

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

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

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.



“
The quality of the toys is outstanding, they are made to last, great variety.
Just love it - Sally, June 2019

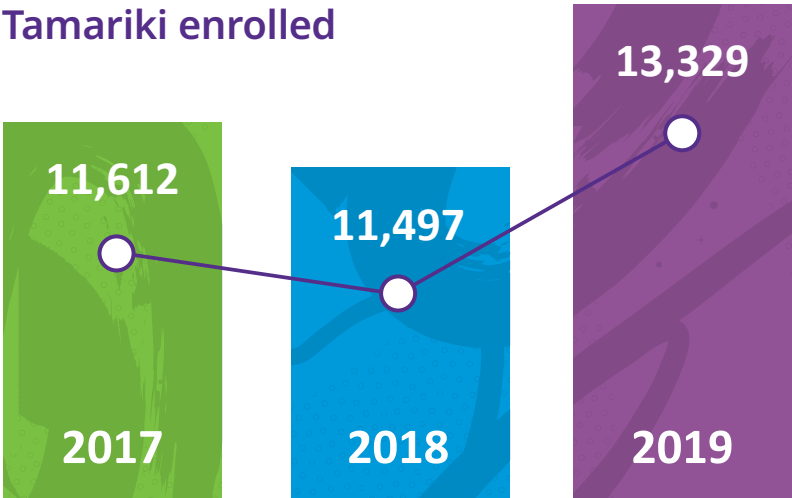
This year
at a glance



This year at a glance

13,329*
=
15.93%

Total tamariki enrolled at Playcentre
Increase on the previous year

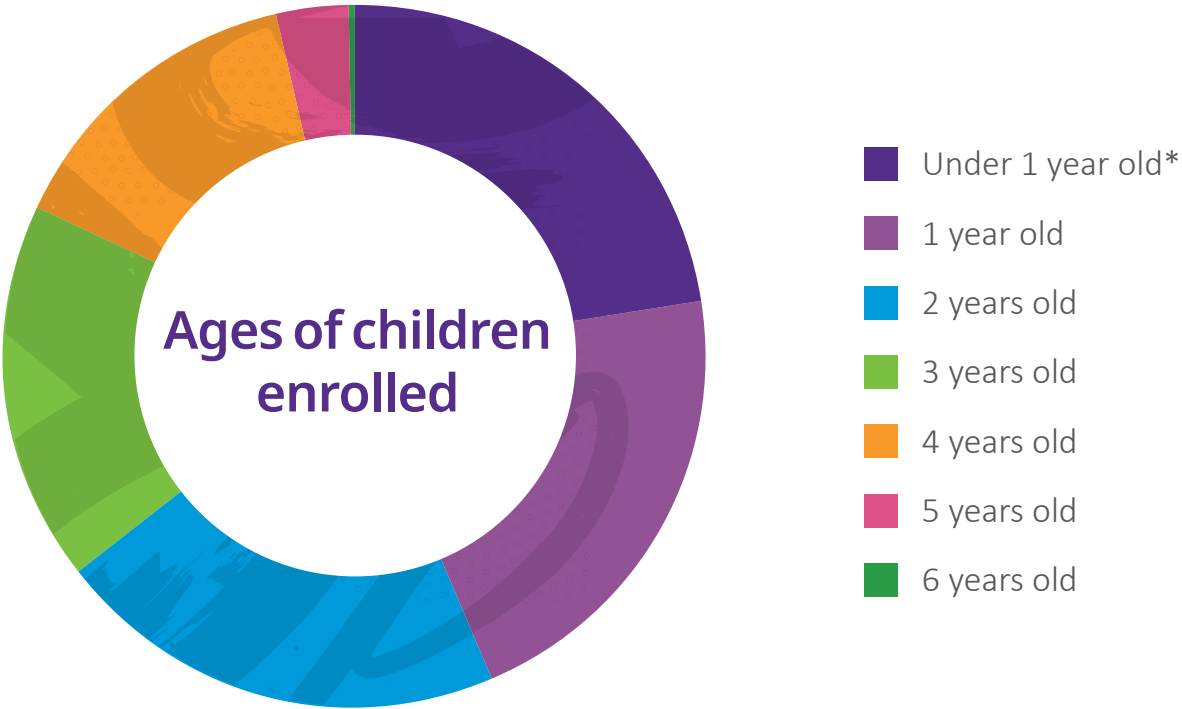
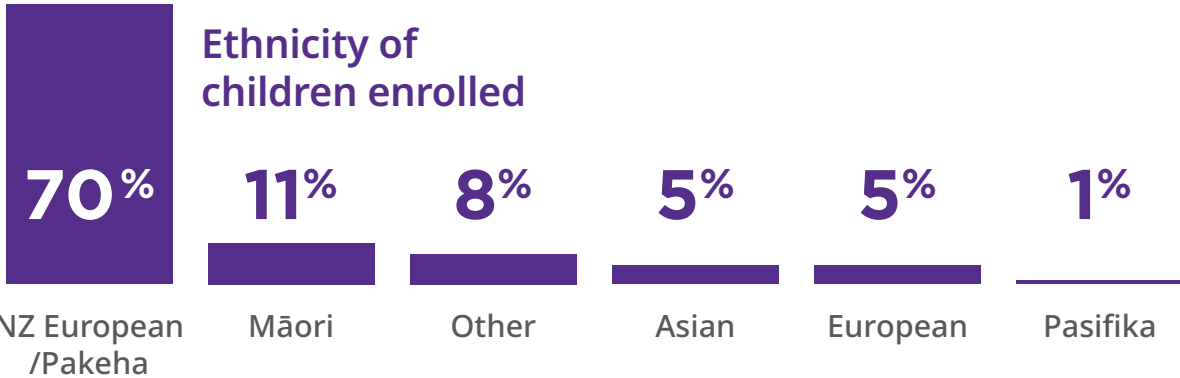
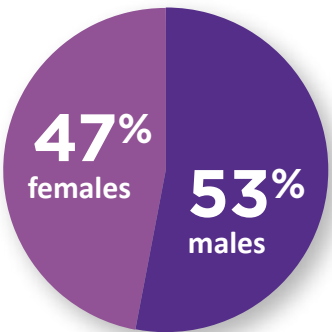


Playcentre members make up

5%
of children attending Early Childhood Education providers

Early Childhood Education Census 2018 (number of attendants by service type).

Gender of children enrolled



*This figure excludes Playcentre playgroups.

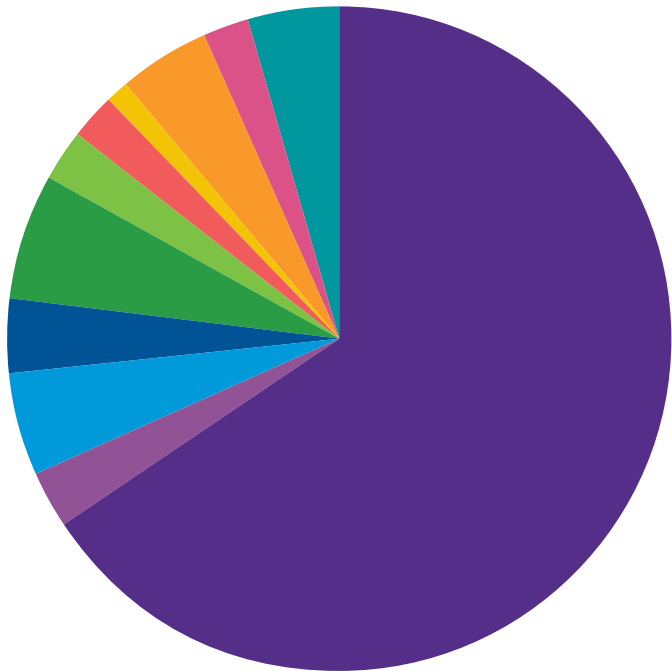
*Includes Playcentre Infants Programmes

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.

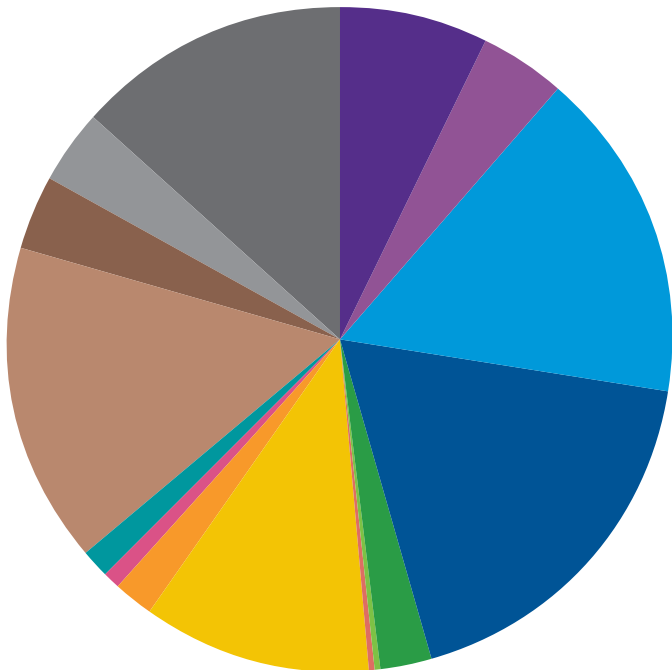
- MoE ECE revenue
- PLD fees received
- TEC training grant received
- External grants
- Fundraising income
- Donations from external parties
- Other non-exchange revenue
- Levies revenue
- Sales of goods or services
- Interest revenue - loans and receivable
- Other exchange revenue



Expenditure*

Playcentre Aotearoa’s expenses breakdown for 2018/2019

- Admin and office expenses
- Depreciation expense
- Staff costs
- Centre support wages
- Wages & salaries inc. in education expenses
- Audit fees
- Provision for bad debts
- Repairs and maintenance
- Insurance
- Rental expenses
- Loss on disposal of property, plant & equipment
- Impairment of property upon revaluation
- Other property expenses
- Utility expenses
- Other expenses

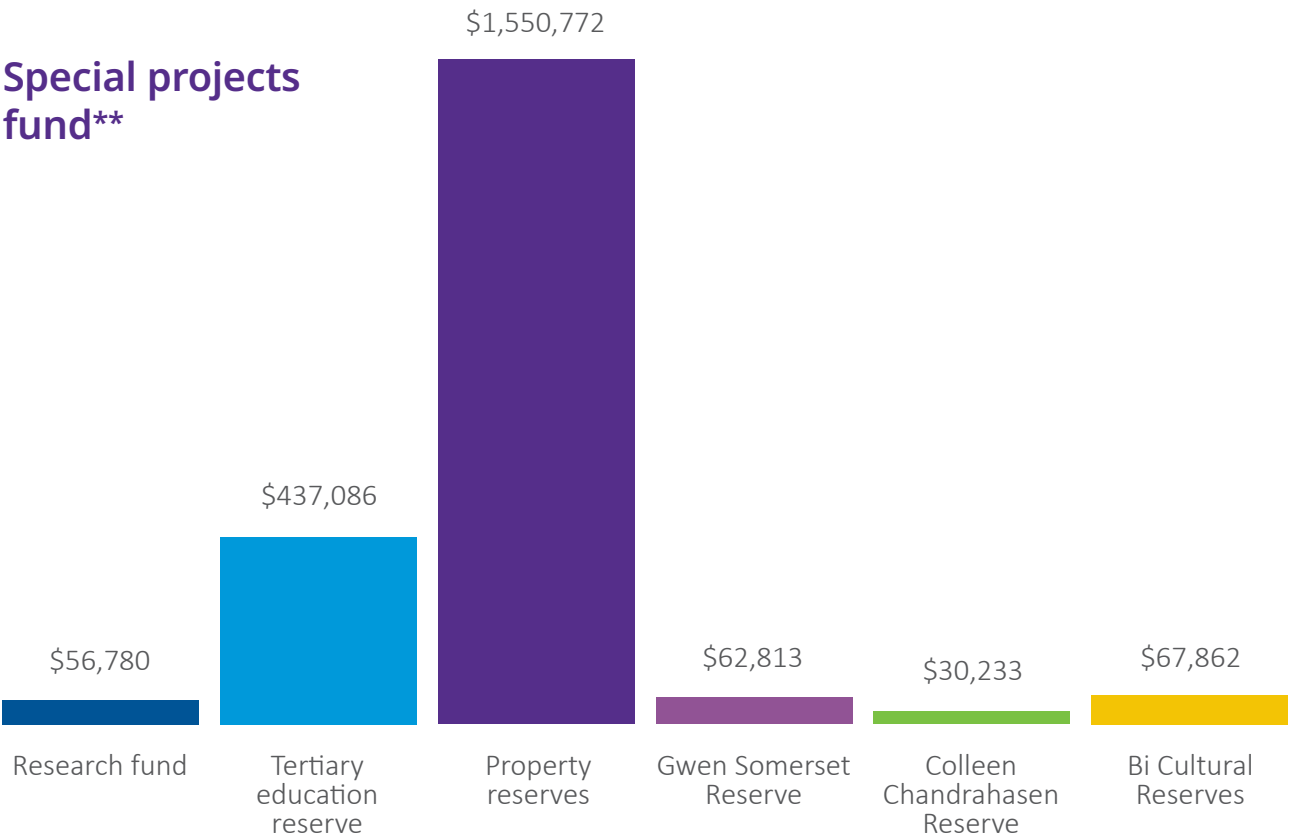


* For a further breakdown please refer to page 72 of the Annual Report

Unallocated cash in the bank



Special projects fund**



** For a further breakdown please refer to page 86 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.



Attendance at Playcentre by days of the week

Mon	Tue	Wed	Thu	Fri
26%	19%	18%	19%	18%

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.

*Excludes Playgroups



“
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.

ERO reviews

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 2018 / 2019 Playcentre had 116 reviews

Very well placed	Well placed	Requires further development
6	90	4



Extracts from ERO reviews

Koutu Playcentre

“Parents and whānau have established an inclusive and welcoming environment. Strong responsive and reciprocal relationships are formed among families and children. Tuakana teina relationships are promoted in the mixed-age group setting. Children and their families experience a strong sense belonging at the playcentre.”

“Children with additional learning needs benefit from parents sharing individual education plans so all parents can support their learning. More experienced members support newer members by generously sharing their knowledge about dispositions and learning outcomes of Te Whāriki, the early childhood curriculum. Regular excursions to places of local historical significance enrich the curriculum.”.

Prebbleton Playcentre

“Sustainability and the provision of a natural learning environment that incorporates strong Māori values, are thoughtfully embedded and are a feature. There is a highly effective programme for supporting children and their families in transitioning to school. Children confidently lead and engage in their learning.”

Porangahau Playcentre

“Te ao Māori is woven into the programme. Leaders model te reo Māori, incorporate karakia, Māori presence and input. Hapū and iwi links to the land, river, mountain and marae are visibly displayed. Members identify the need to deepen understanding of children’s culture language and identity, particularly for tamariki Māori.”

Opoho Playcentre

“The high number of parents in the daily programme gives children many opportunities for one-to-one interactions with an adult. Parents work cooperatively to ensure children:

- settle quickly and feel confident to pursue their interests and learning preferences
- have access to a wide range of activities and experiences that attract and hold their interest
- have opportunities to develop positive social skills within a mixed-age environment.”

Infant programmes

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

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 2018 / 2019 Playcentre had:

314 Infant programmes *with* **4,308** enrolled *over* **132,090** sessions



“

I joined Space at Playcentre as a first-time mum and feel so thankful and grateful for all the knowledge and experiences we have gained. Without doubt it has had a hugely positive impact on my parenting, given me so much knowledge and helped shape how we raise our son.

Playcentre has five dedicated centres that only run Infant programmes:

Nawton Family Space Southland/Tramway St Andrews
Lynfield Tikipunga

Total number of enrolled children in **Space** and **Babies Can Play** has increased **38%** since the previous year

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.





Adult
education

Playcentre Education

Playcentre offers an accredited NZQA education programme that leads to the NZ 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.

From 1 September 2018 - 31 August 2019

2280 with **16,864**
workshops attendees



3,585
modules have
been completed

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

and
287
people with the
Playcentre
Education Award

“

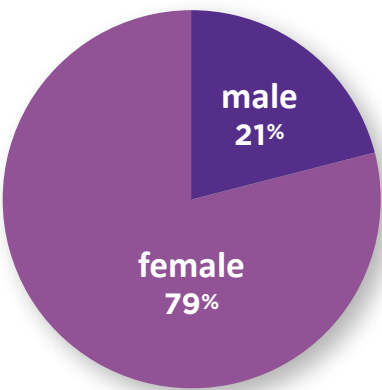
Not only has it helped me as a parent to learn and grow with my children, but it has offered me an opportunity to gain a qualification that is recognised outside of Playcentre. For me, it has opened my world of work opportunities.

“

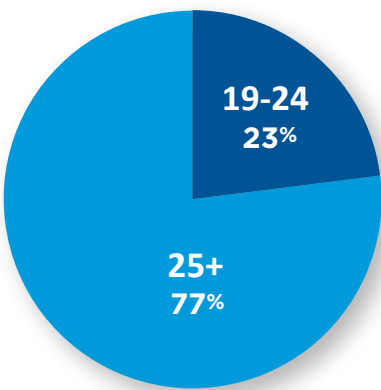
I’m a better parent from all the role models and resources at my fingertips.

Demographic Profile Students with Playcentre Education*

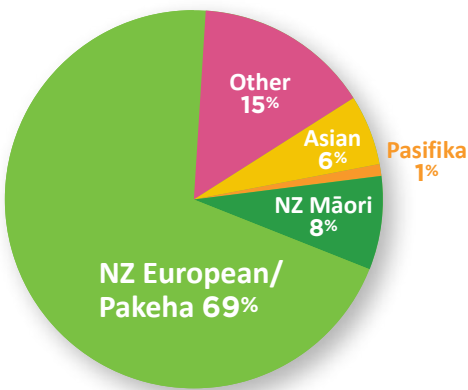
Gender



Age



Ethnicity



Education staff

2 national
staff



11 regional
staff



175 teaching staff
(facilitators and commenters)



*from last full year SDR data

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.

182 centres participated in Professional Learning and Development in 2018/2019

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

- 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.

8 Māori leadership programmes
9 Playcentre leadership programmes
with **309** people participating

17 Professional Learning and Development Facilitators



“

I think the biggest impact this series has had for me is reminding me that actually there are many different ways to lead at Playcentre and that it doesn't necessarily require you to be in an actual leadership position. I think leading from within the ranks through sparking thought, conversations, sharing knowledge can be just as powerful as being 'in charge' for want of a better word.

Te Ao Māori



Te Ao Māori

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

Nationwide, **Māori** account for **8.2%** of adult students enrolled in the Playcentre adult education programme and **Pasifika** account for **1.4%**

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

In 2018-2019 **17%** of centres ran Te reo Māori sessions

At national hui in May 2019 the Māori Development Manager introduced Playcentre's 10-year energy transformation programme 'Huringa Pūngao' to enable positive change and understanding towards Te Ao Māori capability within the organisation.

Annually, a Te Ao Māori element is implemented throughout the organisation. In 2018 Manaakitanga focused on hospitality and modelling mana enhancing behaviour towards each other.

While 2019 Rangatiratanga focused on leadership and bringing people together.



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

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

B404.1 delivered 54 workshops nationwide with 547 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 Whakatauākī. Tapatapa Whenua, Components of place names, Why Focus on Te Reo Māori? Language, Kaupapa Māori.

B404.2 delivered 50 workshops nationwide with 315 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 52 workshops nationwide with 478 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 49 workshops nationwide with 432 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.

Through the Playcentre Professional Learning and Development team 15 leadership programmes were delivered to centres nationwide with a total of 309 participants, which included eight Māori and Pacific leadership programmes. The Māori and Pacific leadership programmes focus on strengthening Māori and Pacific leadership within centres. They consist of 5-7 workshops and follow-up visits to centres.

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 'Huringa Pūngao' energy transformation

programme, 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.

Property portfolio



Property folio

Total value of land & building portfolio = \$38,111,873



free hold land & buildings	lease hold buildings	leased/occupied
68	150	257

In the 2018/19 year Playcentre Aotearoa:

Reopened: Rawene Playcentre “We’re so thrilled to have this fantastic facility available for our tamariki and hope to have many whānau come and play. The kids love it here and as a mum I really value the community that we can build through Playcentre. We get great support and training to help our kids learn and thrive.”
- Rawene Playcentre member and mother-of-two Karee Owen



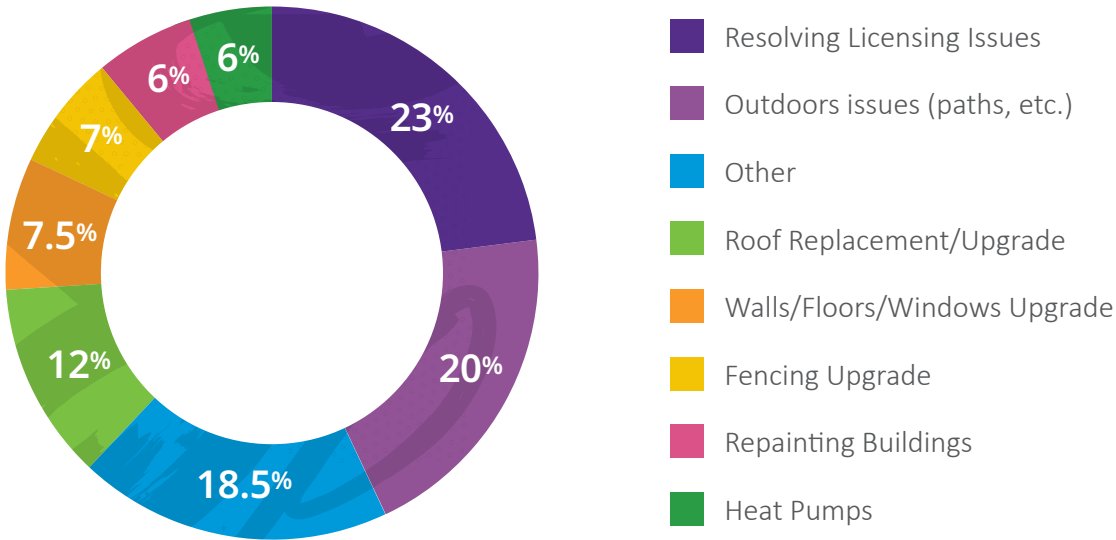
Rebuilds:
 A number of new builds are underway. They will be opening end of 2019/early 2020.
Okato | Lyttleton Street | Belfast | Waiau

Property make up

Land \$11,595,000.00	Freehold Buildings \$9,982,911.28
Leasehold Buildings \$13,044,044.49	Other Assets \$5,133,598.91

The Playcentre Aotearoa Group spent \$3,873,642 on maintenance and \$2,022,883 on Capital projects*

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



105 Playcentres benefited from the National Property Fund Grant

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.

1 in 4 young children were cared for by grandparents in 2017

1 in 8 were cared for by a family member other than a parent or grandparent in 2017

Source: Statistics New Zealand

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 70 years.

Today, in 2019, fathers often attend Playcentre and make up a significant portion of volunteers.

“

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

Grandparents attending Playcentre

Playcentre is recognising and celebrating Grandparents Day | Te rā o ngā tupuna on 22 October 2019. Both grandparents who are acting as primary caregivers, and grandparents who simply want to spend more time with their grandchildren often attend Playcentre sessions.

Barbara, a Playcentre grandparent, says that attending Playcentre means that:

“

I get to play with my grandchildren. It gives me a place, a sense of belonging and keeps me young!



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%

of our centres lease to home based ECE providers

12%

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

51%

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.



Rural centres

33% of our Playcentres are rural*
(Ministry of Education, 2019).

Lower Waitaki Playcentre

“Wading through the sea of red bands to get to the front door you are greeted by familiar and friendly faces. “Mōrena!” The first twenty minutes are lots of laughs and catch-ups. This is an integral part as we are a rural Playcentre so connection is key.

Almost all our families are dairy farming in the area and some travel a fair way to join our vibrant sessions. Rural life can be isolating, relentless and frustrating. Our Playcentre connects these families with face-to-face contact which helps to build strong relationships within our community.

Our children are independent and love the outdoors. For these rural children the concreted area outside is a novelty and they go straight for tractors, bikes and scooters. Role-play of farm work such as putting up fences or loading gravel is a major theme of play.

Our dads recently installed a mud kitchen with a sink and water-wall which has really extended their learning. Inside we always have collage, playdough, and the ever-popular toy farm animals. Children at our playcentre have a strong sense of belonging – He waka eke noa – we are all in this together! ”



*Rural has been defined as either rural centres that have a population of between 300 and 999 or rural areas that have a maximum population of 299.

An immigrants story:

A sense of belonging

Playcentre offers a place to connect for new immigrants.

It offers the opportunity to be connected to your community, be immersed in the culture and a village from which to draw support from and contribute to.

In 2019 Playcentre Aotearoa were featured by Immigration New Zealand.

“Joining a local Playcentre helped Susie Busby connect to her Wellington community.

Susie Busby says her friends in the United Kingdom still ask her when she is moving back.

“I’m not. Right now my life in New Zealand is great. I live in a lovely seaside community and I am well-connected. We are at the beach every day; we are really happy.”

But Susie did not always feel that way; it took persistence and a children’s playcentre to feel at home.

Susie, her husband Pete – a New Zealander – and their two children live in Lyall Bay in Wellington. They moved to New Zealand from London in 2014 to be closer to Pete’s family and to give the children “a safer and more carefree upbringing”, she says.

Susie had visited New Zealand as a 21 year old and loved it. Years later in the UK she met Pete at a party. “Moving to New Zealand was always something that we discussed right from the beginning.”

Because Pete is a Kiwi, she knew what to expect in terms of living standards and the cost of living. “I knew about the uninsulated housing stock, I knew it was expensive to get milk and bread and butter in comparison to where I am from.”

But making friends and feeling at home was far harder than she expected. “I have lived in different countries and I expected it to take at least a couple of years before I felt truly settled. For me that meant networks, friendships, work, a sense of belonging in a place. I struggled more than I thought I would.”

Susie’s children were both under two when the family moved and Susie took a break from her career to care for them. At home with two small children, she felt isolated and frustrated.

“I am the sort of person who needs people. I need to connect. The first winter was pretty awful. Our house was cold, my family, who were my main network, were away for six weeks, and one week my husband was away too, so I did not speak to another adult for a whole week.”

Susie was researching childcare and kindergarten options when she discovered Playcentre, an organisation where families work together in their communities to provide early childhood learning experiences. Playcentre immediately made a huge difference, she says.

“I found a community I went and experienced with my children, and learned with my children, with families in my neighbourhood who were like-minded. I was emotionally and mentally stimulated and connected.”

The Playcentre community became a useful source of information and connections, Susie says. “I got into netball teams [through Playcentre], I found out where you might want to go for a holiday or what people do if there is a problem – like when to go to the doctors. All of these things are very different and it is quite hard to navigate because it is not made clear to you when you arrive.”

A year after joining the Playcentre in the suburb of Hataitai, Susie became its President. She is still the Treasurer even though she is not actively involved in running the Playcentre at the moment.

“We were part of the Playcentre for about two and a half years. But the contacts I made in that time have endured and I am still very good friends with a lot of the people I was there with.”

The Playcentre was also a fantastic learning environment for her children, and has set them up well for school, she says. “They were supported. The other parents knew them as individuals and what they liked and what they did not like. When [my son] went to school, the transition was effortless. He was able to realise the teacher was someone who would work with him and help him and engage him.” ”

To watch the video please go to [https:// bit.ly/35kDKr7](https://bit.ly/35kDKr7)





Our
volunteers

Our volunteers

8161 valued volunteers*

Playcentre could not function without all of those who volunteer. Our volunteers are an integral part of Playcentre philosophy, providing invaluable support to our centres, other volunteers, tamariki and pēpi.

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).

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.

“

I love that I'm part of my son's ECE learning experience by being there to set up arts, games, read books you don't have at home and doing a portfolio for them. It's a great way to meet friends for yourself and the kids, getting involved in the community doing fundraisers for Playcentre... I could go on...

“

I came into the Playcentre environment with a variety of management skills, but found the Playcentre environment an incredible opportunity to explore and deepen my understanding of leadership, decision making and the importance of teamwork. The skills I developed were a key component of me securing my next step in my career.



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

Jan Findlay
Jan Gerritsen
Jan Kerr
Jan Robison
Jane Couch
Janene Hutching
Janet Cloake
Jayne Ushaw
Jean Bren
Jean Cox
Jean Goldschmidt
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Jen Keenan
Jenese Houston
Jennifer Delaney
Jenny Corry
Jenny Epplett
Jenny Gray
Jenny Jeffares
Jessie Birss
Jessie Pluck
Jill Farr
Jill McLeod
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Jo Newsham
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Joan Boggiss
Joan Massey
Joane Keene
Joanne Caldwell
Joline Beale
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Joy Teasdale
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Judy Williams
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Kerry Terrey
Kirsty Gregory
Leanne Wiltshier
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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 Shephard
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.



The Rata Foundation awarded grants to 64 Playcentres totally \$190,000 and supported our national Professional Development and Learning Programmes for our adult volunteers.



Tahuna Playcentre would like to extend a heartfelt thank you to the Awarua Trust for the generous \$20,000 donation for soft matting for their Playground.



The Thomas George McCarthy Trust generously supported 64 Playcentres biannually in the lower North Island (\$32,000 over 2 years).



We would like to thank Ray White for their support of the Big Play Out event with advertising in the Wellington region in 2019.



Air Rescue
and Community
Services



Lottery Grants Board
FUNDS FOR YOUR
COMMUNITY



Thanking our donors, sponsors and supporters cont'd

Akarana Community Trust Limited	Countdown Crofton Downs	Howick Club
Akaroa Farmers Market	Creative Taupo	Hutt Mana Charitable Trust
Akaroa Lions club	Dave Coeburn Construction	Ida MacDonald Grant
Alpha Christchurch Ltd	Davis Logging	Infinity Foundation
Anglican Church Whangamata	Devonport-Takapuna Local Board	Jumble around
Aorere Flower Show	DV Bryant Trust	June Frankpitt
Auckland Council	Eastbourne Community Board	K D Kirby
Auckland Council Grant	Eastern and Central Community Trust Centralines	Kaipoi-Tuahiwi Community Board
Barrier Air	EcoMatters Environment Trust	Kaipātiki Local Board
Bay of Plenty Sargood Bequest	Educational Endowment Trust	Kaiwaka Sports Association
Beckers Transport	Ellesmere Lions Club	Ken Waterman Charitable Trust
Bendigo Valley Sport and Charity Foundation	Enterprise Russell	Kingdom Foundation
Birchfields Coal Mines	Ethel & Bethel Fundraiser	Leeston Fresh Choice
Blackball Salami Company	Four Regions Trust	Len Reynolds Trust Community
BlueSky Community Trust	Fresh Choice Barrington	Lions Club Halswell
Bunnings, Pukekohe	Geyser Community Foundation	Lions Club Waiuku
Bunnings, Mt Wellington	Gillian and Doug Hooper	Lou and Iris Fisher Charitable Trust
CEN ENG	Golden Bay Community Trust	Mainland Foundation
Central Hawkes Bay District Council CVOS Grant	Grumpy Old Men Enterprises	Marlborough District Council Community Grant
Central Lake Trust	Hamurana & Awahou Ratepayers & Residents Association	Massey Matters
Central Otago Grants Scheme	Harcourts Whitianga	Masterton Trust Lands Trust
Centro Mexicano, Crofton Downs	Hargreaves Charitable Trust	Mazda Foundation
CERT	Health & Safety Grant from the Ministry of Education	Meridian Energy Power Up Fund
Christchurch City Council	Helen Graham Charitable Trust	Mitre 10 Mega Te Awamutu
Clyde Pub Social Club	HK Kitchens	Mt Manaia Club
Coolstores	Hobbiton Movie Set	Mt Wellington Foundation
Cooney Lees Morgan (c/o Acorn Trust)	Horowhenua District Council	NBS Bank
		Neighbours Day Grant

Network Tasman Trust	Rural Service Centre	The Warehouse
New World Gore	Sanson Community Committee	The Warehouse Ltd through the Customer Choice Neighbourhood Partnership programme
Nick and Marie Shipston - Commercial Printer	Selwyn District Council Community Grant	The Warehouse, Rangiora branch
North and South Trust Limited	Sharyn Richards	The Warehouse, Gore branch
NPM Construction	SkyCity Queenstown Community Trust	Thomas Richard Moore Trust
Omakau & Districts Lions Club	Snowy River Motor Works	Todd Energy
Orakei Local Board	South Waikato District Council Trust	Trash Palace
Otago Community Trust	St Bathans Rual Women	Trillian Trust
Oxford Charitable Sports Trust	Sunny Riordan - Northland Foundation	Trust House
Oxford-Ohoka Community Board Waimakariri District Council	Tairua Troubadours donation	Trust Power
Pak’n’Save Glen Innes	Takaka Community Fund	Upper Hutt City Council
Parval Bares	Tasman District Council	Upper Hutt Cossie Club
Pepper Construction Taranaki Ltd	Tauranga City Council	Vogelmorn Foundation Grant
Perpetual Guardian	Te Akoranga maintenance	Waikato Tindall Annual Fund
PGM Construction	Te Kauwhata Water Association	Waiora Community
Pinegrove Trust	TECT Charitable Trust	Waipa District Council Discretionary Fund
Powerco Wanganui	Thames Coromandel District Council Grant	Waitaki District Council
Punchbowl	Thank You Charitable Trust	Waitomo District Council Grant
Pyes Pa Community Newsletter	The Howick Club	Wellington Methodist Charitable and Educational Endowments Trust
Radcliffes Electrical	The Mapua Easter Fair Trust	Weta Digital
Rangiora Ashley Community Board	The Omokoroa Centre Trust	Whitianga Butchery
Ray White Patumahoe	The Papakura Local Board	Young Farmers Club
Regional Community Awards - Runner Up Award in Wellington Airport Regional Community Awards 2019	The Roost Bed & Breakfast	
Rotary Club Henderson	The Rotary club	
Rotorua Energy Charitable Trust	The Village Bar & Kitchen Patumahoe	
	The Waikanae Baptist Opshop Fund	



Financials

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, 441 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 vision 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



BDO Wellington Audit Limited

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
REVENUE		\$	\$	\$	\$
<i>Revenue from non-exchange transactions</i>					
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
<i>Revenue from exchange transactions</i>					
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
TOTAL REVENUE		9,621,502	8,744,259	19,162,139	20,560,115
EXPENSES		\$	\$	\$	\$
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
TOTAL EXPENSES		10,542,262	6,865,840	27,025,775	21,047,677
Surplus/(Deficit) for the Year		(920,760)	1,878,419	(7,863,636)	(487,562)
Total Comprehensive Revenue and Expenses for the year		(920,760)	1,878,419	(7,863,636)	(487,562)

Statement of changes in equity/net assets

For the year ended 31 August 2019

	Notes	Special purpose reserve	Retained earnings	Total equity
PARENT		\$	\$	\$
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		-	(920,760)	(920,760)
Equity Brought in upon Amalgamation	13	-	31,921,346	31,921,346
Net transfers to Special Purpose Reserves		(101,379)	101,379	-
Closing Balance 31 August 2019	8	2,205,545	37,440,009	39,645,554
Opening Balance at 1 September 2017		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	-
Closing Balance 31 August 2018		2,306,924	6,338,045	8,644,969
GROUP				
Restated 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	8	2,205,545	60,250,907	62,456,452
Opening Balance at 1 September 2017		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	-
Closing Balance 31 August 2018		3,374,208	66,945,881	70,320,088

Statement of financial position

As at 31 August 2019

	Notes	PARENT		GROUP	
		2019	2018	2019	2018* Restated
ASSETS		\$	\$	\$	\$
Current Assets					
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
Total Current Assets		13,354,982	12,913,586	26,652,183	30,806,796
Non-Current Assets					
Investments - term deposits	10	-	-	-	128,253
Property, plant and equipment	5	31,539,642	309,105	39,750,348	43,975,284
Total Non-Current Assets		31,539,642	309,105	39,750,348	44,103,537
Total Assets		44,894,624	13,222,691	66,402,532	74,910,333
LIABILITIES					
		\$	\$	\$	\$
Current Liabilities					
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	-	-
Total Current Liabilities		5,249,070	4,577,722	3,946,080	4,588,995
Non-Current Liabilities					
Finance lease liability - non current		-	-	-	1,250
Total Non-Current Liabilities		-	-	-	1,250
Total Liabilities		5,249,070	4,577,722	3,946,080	4,590,245
Total Assets less Total Liabilities (Net Assets)		39,645,554	8,644,969	62,456,452	70,320,088

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



Representative
Date: 17-Dec-19



Representative
Date: 17-Dec-19

Statement of cash flows

For the year ended 31 August 2019

	Notes	PARENT		GROUP	
		2019	2018	2019	2018
		\$	\$	\$	\$
Proceeds from:					
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
Payments to suppliers and employees					
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)
Net cash inflow/(outflow) from operating activities		(553,173)	5,978,494	(1,770,306)	1,584,137
CASH FLOWS FROM INVESTING ACTIVITIES					
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)
Net cash inflow/(outflow) from investing activities		(4,912,906)	(622,544)	(7,712,884)	(645,838)
CASH FLOWS FROM FINANCING ACTIVITIES					
Increase/(decrease) in funds held on behalf		535,305	(3,185,452)	-	-
Repayment of non current liabilities		-	-	-	(220,420)
Net cash inflow/(outflow) from financing activities		535,305	(3,185,452)	-	(220,420)
Net increase/(decrease) in cash and cash equivalents		(4,930,774)	2,170,497	(9,483,191)	717,879
Cash and cash equivalents at beginning of year		5,799,539	3,629,042	22,333,318	21,615,439
Cash and cash equivalents at the end of year		868,765	5,799,539	12,850,127	22,333,318

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 Ngātahī 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.

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 obligations) 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.

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.

(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.

(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.

Note 3 – Revenue

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
Grants, Donations & Fundraising Income:				
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
Total Grants, Donations & Fundraising	690,841	74,471	2,804,620	4,137,953
Education Income				
MOE Fees Received	469,593	281,113	469,593	281,113
TEC Training Grant received	969,565	764,821	969,565	764,821
Total Education Income	1,439,158	1,045,934	1,439,158	1,045,934

Note 4 – Expenses

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
Employment Benefits				
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 Expenses	688,064	363,805	688,064	363,805
Total Employee Benefit Expenses	6,076,319	4,082,929	9,791,329	9,371,616
Other Expenses				
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
Total Other Expenses	1,235,358	417,026	5,704,920	4,835,628

Note 5 – Property, plant & equipment – PARENT

31 August 2019	Land	Buildings	FFE	Centre Assets	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 2019	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

31 August 2018	Land	Buildings	FFE	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Balance at 1 September 2017	-	-	13,335	-	33,654	46,989
Additions	125,000	75,000	-	-	125,878	325,878
Disposals	-	-	(13,335)	-	(33,654)	(46,989)
Balance at 31 August 2018	125,000	75,000	-	-	125,878	325,878
Accumulated Depreciation						
Balance at 1 September 2017	-	-	11,754	-	27,673	39,426
Depreciation	-	1,000	-	-	15,773	16,773
Depreciation reversed on disposal	-	-	(11,754)	-	(27,673)	(39,426)
Balance at 31 August 2018	-	1,000	-	-	15,773	16,773
Net Book Value						
As at 31 August 2017	-	-	1,581	-	5,981	7,563
As at 31 August 2018	125,000	74,000	-	-	110,105	309,105

Note 5 – Property, plant & equipment – GROUP

31 August 2019	Land	Buildings	FFE*	Centre Assets*	Computers*	Total
Cost	\$	\$	\$	\$	\$	\$
Restated Balance at 1 September 2018	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)
Balance at 31 August 2019	11,595,000	24,664,596	29,112	9,365,277	128,678	45,782,663
Accumulated Depreciation						
Restated Balance at 1 September 2018	-	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)
Balance at 31 August 2019	-	1,637,640	580	4,346,154	47,942	6,032,316
Net Book Value						
As at 31 August 2018	11,595,000	26,516,873	348,430	5,404,875	110,105	43,975,284
As at 31 August 2019	11,595,000	23,026,956	28,532	5,019,123	80,736	39,750,348

31 August 2018	Land*	Buildings*	FFE	Centre Assets	Computers	Total
Cost	\$	\$	\$	\$	\$	\$
Restated Balance at 1 September 2017	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)
Balance at 31 August 2018	11,595,000	27,616,948	633,219	9,193,547	125,878	49,164,592
Accumulated Depreciation						
Restated Balance at 1 September 2017	-	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)
Balance at 31 August 2018	-	1,100,075	284,789	3,788,672	15,773	5,189,308
Net Book Value						
As at 31 August 2017	11,470,000	26,777,941	397,046	4,878,083	1,564	43,524,634
As at 31 August 2018	11,595,000	26,516,873	348,430	5,404,875	110,105	43,975,284

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

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
(a) Lease Commitments				
0-1 years	55,704	38,685	78,263	88,006
2-5 years	98,229	72,000	172,365	153,295
5 years +	-	-	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)

	Parent		Group	
	2019	2018	2019	2018
	\$	\$	\$	\$
Income				
Student Achievement Component Funding - TEC (Note 3)	969,564	764,821	969,564	764,821
Interest	27,017	12,962	27,017	12,962
	996,581	777,783	996,581	777,783
Less Expenditure				
Training funds paid to Associations	-	5,690	-	-
Wages	688,064	363,805	688,064	363,805
National Compliance Expense	7,354	3,949	7,354	3,949
Use of Equipment	7,440	7,040	7,440	7,040
Administration Expense	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
	31,921,346
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
	58,776

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 Accum Dep \$	PP&E NBV \$	Depreciation Expense \$	Equity \$
Balance reported as at 31 August 2017	3,944,775	39,732,477	1,080,691	67,015,493
Effect of the prior period adjustment	33,410	3,792,157	33,410	3,792,157
Restated balance as at 31 August 2017	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.

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa

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 Incorporation
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 Ngātaihi o Aotearoa – Playcentre Aotearoa

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

Akaroa Playcentre	Bombay Playcentre	Foxton Playcentre
Alicetown Playcentre	Brightwater Playcentre	Freemans Bay Playcentre
Amberley Playcentre	Brooklyn Playcentre	Galatea Playcentre
Aotea Island Playcentre	Bucklands Beach Ohui-a-rangi Playcentre	Glen Eden Playcentre
Apiti Playcentre	Burwood Playcentre	Glen Innes Playcentre
Appleby Playcentre	Cambridge Playcentre	Glendene Playcentre
Aramoho Playcentre	Carterton Playcentre	Gleniti Playcentre
Aria Playcentre	Clarkville Playcentre	Glenmark Playcentre
Arohena Playcentre	Clinton Playcentre	Gore Playcentre
Ashburton Playcentre	Clutha Valley Playcentre	Granity-Ngakawau Playcentre
Ashhurst Playcentre	Clyde Playcentre	Greenhithe Playcentre
Ashley Playcentre	Coatesville Playcentre	Greenpark Playcentre
Ashridge Road Playcentre	Cockle Bay Playcentre	Grey Valley Playcentre
Ashurst Park Playcentre	Collingwood Playcentre	Halswell Playcentre
Atawhai Playcentre	Cornwall Park Playcentre	Hamilton East Playcentre
Atiamuri Playcentre	Coromandel Playcentre	Hamurana Playcentre
Avonhead Playcentre	Culverden Playcentre	Hanmer Springs Playcentre
Awakeri Playcentre	Cust/West Eyreton Playcentre	Harewood Playcentre
Awanui Playcentre	Darfield Playcentre	Hataitai Playcentre
Awatere Playcentre	Dargaville Playcentre	Halcombe Playcentre
Awatuna & Districts Playcentre	Days Bay Playcentre	Haumoana Playcentre
Balclutha Playcentre	Deanwell Playcentre	Havelock North Playcentre Hawera Playcentre
Balfour Playcentre	Diamond Harbour Playcentre	Helensville Playcentre
Beachhaven Playcentre Incorporated	Dinsdale Playcentre	Henderson Valley Playcentre
Beachlands Maraetai Playcentre	Drury Playcentre	Herne Bay Playcentre
Belfast Playcentre	Dunsandel Playcentre	Hillsborough Playcentre
Belmont Playcentre	Eastside Playcentre	Hinds Playcentre
Birkenhead Playcentre Society Incorporated	Eden Epsom Playcentre	Hinuera Playcentre
Blackball Playcentre	Edgecumbe Playcentre	Horahora Playcentre
Blenheim Playcentre	Ellerslie Playcentre	Hora Hora Playcentre
Blockhouse Bay Playcentre	Enner Glynn Playcentre	Hororata Playcentre
Blueskin Playcentre	Feilding Playcentre	Horotiu Playcentre
	Fendalton Playcentre	Houghton Valley Playcentre

Howick Playcentre	Lower Waitaki Playcentre	Methven Playcentre
Huimai Playcentre	Lumsden Playcentre	Middlemarch Playcentre
Hukerenui Playcentre	Lynfield Playcentre (Space only)	Mid North Playcentre Association Incorporated
Hunterville Playcentre	Lynmore Playcentre	Milson Playcentre
Hunua Playcentre	Lyttelton Street Playcentre	Miramar Playcentre
Inglewood Playcentre	Macandrew Bay Playcentre	Morningside Playcentre
Island Bay Playcentre	Maihihi Playcentre	Mornington Playcentre
Johnsonville Playcentre	Mairangi Bay Playcentre	Morrinsville Playcentre
Kaeo Playcentre	Makarewa Playcentre	Mosgiel Playcentre
Kaikoura Playcentre	Mamaku Playcentre	Motueka Playcentre
Kaitaia Playcentre	Mamaranui Playcentre	Mount Albert Playcentre
Kaiti Playcentre	Mananui Playcentre	Mt Maunganui Playcentre
Kaiwaka Playcentre	Manawaru Playcentre	Mount Somers / Staveley Playcentre
Kaniere Playcentre	Mangakino Playcentre	
Kaponga Playcentre	Mangapai Playcentre	Mt Wellington Playcentre
Karaka Playcentre	Mangapapa Playcentre	Murchison Playcentre
Karatia Playcentre	Mangatangi & Districts Playcentre	Naenae Playcentre
Karori Playcentre	Mangaweka Playcentre	Narrowneck Playcentre
Katikati Playcentre	Mangere Bridge Playcentre	National Park Playcentre
Kaukapakapa Playcentre	Manukau Peninsula Playcentre	Nawton Family Playcentre
Kawakawa Playcentre	Manunui Playcentre	New Plymouth Playcentre
Kelburn Playcentre	Manurewa Playcentre	New Ranui Playcentre
Kerikeri Playcentre	Manutuke Playcentre	New Windsor Playcentre
Kohukohu Playcentre	Mapua Playcentre	Newlands - Tamariki Playcentre
Korokoro Playcentre	Maramarua/Kopuku Playcentre	New Market Playcentre
Koutu Playcentre	Marsden Playcentre	Newtown Playcentre
Kumeu Playcentre	Martinborough Playcentre	Ngaio Playcentre
Laingholm Playcentre	Massey Playcentre	Ngakuru Playcentre
Landsdowne Terrace Playcentre	Matakana Playcentre	Ngatea Playcentre
Leamington Playcentre	Matamata Playcentre	Nightcaps Playcentre
Leeston Playcentre	Mataura Playcentre	Normanby
Leithfield Playcentre	Matawai Playcentre	Normandale Playcentre
Lepperton Playcentre	Maungakaramaea Playcentre	North Beach Playcentre
Lincoln Playcentre	Maungaraki Playcentre	Northend Playcentre t/a Community Playcentre
Linkwater Playcentre	Maungatapere Playcentre	
Linwood Playcentre	Maungaturoto Playcentre	Nuhaka Playcentre
Little River Playcentre	Maungawhau Playcentre	Oakura Playcentre
Longbeach Playcentre	Mayfield Playcentre	Oamaru Playcentre
Lower Hutt Playcentre		

Ohaeawai Playcentre	Paremata Playcentre	Redwood Playcentre	Stratford Playcentre	The Key Playcentre	Wairakei Playcentre
Ohai Playcentre	Park Road Playcentre	Reefton Playcentre	Swanson Playcentre	The Levin Playcentre (Inc.)	Wairoa Playcentre
Ohau Playcentre	Parklands Playcentre	Renwick Playcentre	Tahuna Playcentre	Tikipunga Playcentre	Waitara Playcentre
Ohaupo Playcentre	Parkside Playcentre	Reporoa Playcentre	Tai Tapu Playcentre	Tikokino Playcentre	Waituna Playcentre
Okaihau Playcentre	Paroa Playcentre	Rerewhakaaitu Playcentre	Taihape Playcentre	Tikorangi Playcentre	Waituna West Playcentre
Okato Playcentre	Parua Bay Playcentre	Richmond Playcentre - Invercargill	Tairua Playcentre	Tirau Playcentre	Frankton/Wakatipu Playcentre
Omakau & Districts Playcentre	Paterson Street Playcentre	Richmond Playcentre - Nelson	Takaka Playcentre	Titahi Bay Playcentre	Wakefield Playcentre
Omakere Playcentre	Patumahoe Mauku Playcentre	Riselaw Road Playcentre	Takanini Playcentre	Titirangi Playcentre	Wallacetown Playcentre
Omapere Playcentre	Peachgrove Playcentre	River Downs Playcentre	Takapau Playcentre	Titoki Playcentre	Wallaceville Playcentre
Omokoroa Playcentre	Peria Playcentre	Riversdale Playcentre	Takapuna Playcentre Incorporated	Toi Tois Playcentre	Walton Playcentre
Onehunga Playcentre	Picton Playcentre	Rolleston Playcentre	Takarunga Playcentre	Toko Playcentre	Waotu Puketurua Playcentre
Onepoto Playcentre	Pinehaven Playcentre	Roslyn Bush Playcentre	Tamahere Playcentre	Tokoroa Playcentre	Warkworth Playcentre
Onerahi Playcentre	Piopio Playcentre	Roslyn Maori Hill Playcentre	Tamatea Playcentre	Tomarata Playcentre	Warrington Playcentre
Ongaonga Playcentre	Pirinoa Playcentre	Roxburgh Playcentre	Tapanui Playcentre	Torbay Playcentre	Waterloo Playcentre
Opoho Playcentre	Pirongia Playcentre	Ruatangata Playcentre	Tapawera Playcentre	Totara Grove Playcentre	Waverley Playcentre
Opotiki Playcentre	Pleasant Point Playcentre	Ruawaro Playcentre	Taradale Playcentre	Totara Park Playcentre	Welcome Bay Playcentre
Opunake Playcentre	Point Howard Playcentre	Runanga Playcentre	Taranaki Playcentre Shop	Totaravale Playcentre	West Harbour Playcentre
Otaki Playcentre	Pokeno Playcentre	Russell Playcentre	Taupiri Playcentre	Tramway Playcentre	West Melton Playcentre
Otakiri Playcentre	Pongakawa Playcentre	Russley Playcentre	Taupo Family Playcentre	Tuakau Playcentre	Weston Playcentre
Otamauri Playcentre	Porangahau Playcentre	Sanson Playcentre	Tauriko Playcentre	Tuatapere Playcentre	Westport Playcentre
Otane Playcentre - Rugrats Playgroup Otane	Port Ahuriri Playcentre	Sawyers Bay Playcentre	Tawa - Linden Playcentre	Tui Road Playcentre	Westside Playcentre
Otaua Aka Aka Playcentre	Portobello Broad Bay Playcentre	Shannon & Districts Playcentre	Te Akau & Districts Playcentre	Turua Playcentre	Weymouth Playcentre
Otautau Playcentre	Prebbleton Playcentre	Sherwood Playcentre	Te Aroha Playcentre	Tutukaka Coast Playcentre	Whakamaru Playcentre
Otorohanga Playcentre	Puahue Playcentre	Shirley Playcentre	Te Awamutu Playcentre	Urenui Playcentre	Whangaehu-Turakina Playcentre
Otumoetai Playcentre	Pukeatua Playcentre	Silverdale Playcentre	Te Kauwhata Playcentre	Victory Playcentre	Whangamata Playcentre
Outram Playcentre	Pukekawa Playcentre	Somerfield Playcentre	Te Kawau Playcentre	Waiatarua Playcentre	Whangaparaoa Playcentre Incorporated
Owaka Playcentre	Pukekohe East Playcentre	South Brighton Playcentre	Te Kopuru Playcentre	Waiau Playcentre	Whangarei Heads Playcentre
Oxford Playcentre	Pukekohe Playcentre	South City Playcentre	Te Kuiti Playcentre	Waiheke Island Playcentre	Wharepuhunga Playcentre
Paekakariki Playcentre	Pyes Pa Playcentre	Southbridge Playcentre	Te Marua Playcentre	Waihi Beach Playcentre	Whataupoko Playcentre
Paeroa Playcentre	Queenstown Playcentre	SPACE Northland	Te Pohue Playcentre	Waihi Playcentre	Whitford Playcentre
Pakuranga-Rahihi Playcentre	Raglan Playcentre	Spencerville Playcentre	Te Poi Playcentre	Waihopai Playcentre	Whitianga Playcentre
Palmerston Playcentre	Rahotu Playcentre	Spring Creek Playcentre	Te Puawaitanga O Atareta Playcentre	Waikanae Playcentre	Wilton Playcentre
Pamapuria Playcentre	Rakaia Playcentre	Springvale Playcentre	Te Puke Playcentre	Waikouaiti Playcentre	Windy Ridge Playcentre
Papakura Playcentre	Ranfurly Playcentre	St Albans Playcentre	Te Puna Playcentre	Waimamaku Playcentre	Wood Hatton Playcentre
Papamoa Playcentre	Rangiora Playcentre	St Andrews Playcentre	Terrace End Playcentre	Waimauku Playcentre	Woodend Playcentre
Paparoa Playcentre	Rapanui - Brunswick Playcentre	St Heliers Glendowie Playcentre	Thames Parawai Playcentre	Wainui Playcentre	Woodville Playcentre
Papatoetoe Playcentre	Rawene Playcentre	St Leonards Playcentre		Wainuiomata Playcentre	Woolston Playcentre
Paraparaumu Playcentre	Red Beach Playcentre	Stokes Valley Playcentre		Waipu Playcentre	Wyndham Playcentre
				Wairaka Playcentre	

Glossary of Māori terms

Aotearoa – New Zealand

Hapū – pregnant or subtribes

He waka eke noa – We are all in this together

Huringa Pūngao – Energy Transformation (Playcentre context)

Iwi – extended kinship group or tribes

Kaiako – teacher

Karakia – prayer

Kaupapa – matter of discussion

Kawa – a ceremony

Ko te mahi, ko te kori – learning through play

Mana – status

Mana Whenua – authority over territory/land

Manaakitanga – generosity and care for others

Mōrena – good morning

Ngā Mana – all authorities (Playcentre context giving authority to a decision)

Pepeha – a person's place of belonging

Pēpi – baby

Pōwhiri – to welcome or welcoming ceremony

Rangatiratanga – Leadership (Playcentre context of the word)

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 whariki – 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



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