



Annual Report 2021

Te Whānau Tupu
Ngātahi o Aotearoa
Playcentre Aotearoa



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

Legal name of entity

Te Whānau Tupu Ngātahi o Aotearoa
– Playcentre Aotearoa

Entity type and legal basis

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

Charities number

No. CC37155

Certificate of incorporation number

226001

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About us



About Playcentre Aotearoa

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

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

How we formed

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

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

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

Throughout this report Māori terms are used. All terms are defined in the glossary.

What is Playcentre Aotearoa?

There are 413 Playcentres operating around the country. These centres range in numbers from five members to 150 members and are located from Awanui Playcentre north of Kaitiāia in Northland to Toi Tois Playcentre east of Bluff in Southland.

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

We act as:

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

Our vision

Whānau tupu ngātahi – families growing together

Our mission

Playcentre is a family organisation where:

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

**“
So many learning
opportunities for
child and parent,
mum or dad or
grandparent can go.**



**“
Build a village
great way to get to
know people in a
new area.**

Message from Trustee Board

Tēnā koutou katoa,

On behalf of the board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa we are pleased to present this annual report for the year ended 31 August 2021.

Resilience, perseverance and whanaungatanga were key themes during the 2020/21 financial year. The health and wellbeing of our communities was paramount as the resurgence of the COVID-19 pandemic and its effects were felt throughout Te Whānau Tupu Ngātahi o Aotearoa. “He aha te mea nui o te ao? He tangata! He tangata! He tangata!” is a whakatauki which has resonated during this year where we have all experienced the ongoing challenges of COVID-19, including local lockdowns, changes to alert levels and the continued economic and social ramifications of the global pandemic. We would like to take this opportunity to pay tribute to our members, volunteers and kaimahi for the resilience they have shown during 2020/21. The ongoing impacts of the pandemic have increased the strains and challenges on and within our communities. Together our people have risen to these challenges, doing their very best to support each other during these difficult times. We have seen and heard wonderful examples of whānau rallying together to support each other, the innovative ways in which they remained connected during lockdowns, and the warm reconnections after time apart.

Part way through the year Ruth Jones resigned from the Board to pursue other opportunities within the organisation. We are thankful to have had the wisdom and experience that Ruth brought to the board and wish her well in her future endeavours. The board was fortunate to have Michelle Hutton agree to step into the Co-President role in April 2021. A special mention must also go to Alaine Tamati-Aubrey and Gill Morgan who assisted the board at various times throughout the year. Their awhi was gratefully received. Continuity on the board was important to ensure that time and efficiencies were kept to an optimum so that tamariki, whānau, volunteers and kaimahi had a place to belong.

This report reflects the hard work and commitment of our member whānau, volunteers and kaimahi. In this report we share with you stories of success, both large and small, and insights into many aspects of our organisation which is present within many communities throughout Aotearoa.

As we look forward, we are confident that Playcentre will utilise the many new learnings which have arisen during the past year as we progress towards our strategic goals, whilst ensuring that our philosophy remains at the heart of everything we do.

Ngā mihi nui,

Avis Stewart, Michelle Hutton, Tiso Ross, Rane Davies and Char Martin

Co-Presidents



Avis Stewart



Michelle Hutton

Trustee Board members



Tiso Ross



Rane Davies



Char Martin

We also acknowledge Ruth Jones who concluded her time on the Board in March 2021.

Message from Acting General Manager

It gives me great pleasure as the Acting General Manager for Te Whānau Tupu Ngātahi o Aotearoa - Playcentre Aotearoa to present this report for the year ending 31 August 2021.

It is not possible to write this report without covering the impact of COVID-19 on our organisation. With Playcentre’s higher parent: child ratios and the wide involvement of parents in the sessions at our centres, this has meant that we have faced unprecedented challenges due to COVID-19. Not only did this impact upon whānau who could not attend sessions but also introduced a high level of uncertainty about future enrolments for some centres.

During the year we employed several creative and innovative ways to support our tamariki and their whānau to maintain connections with the wider Playcentre community despite the many challenges we all faced. Nationally, the ‘Virtual Village’ we created online has continued to provide resources and ideas for whānau wishing to connect remotely and to support their tamariki to learn through play at home. Similarly, our education team responded by providing new online learning opportunities to enable our adult students to continue their studies and introduced a range of remote-based learning support to maintain the momentum of our parent education programme.

The organisational amalgamation is another key priority that has been impacted by COVID-19. Moving the amalgamation process and its intended benefits forward remains essential for the year ahead.

Financially our audited financial statements presented a positive picture across our group. Our total revenue grew by \$7.4m (39.8%) over the previous year to a total of \$26.1m, with the major increase coming from grants, donations, and fundraising revenue. A large part of this was a \$3.7m grant from the Government which was provided in recognition of the impact of COVID-19

on our ability to generate revenue. We are very grateful for the support of the Government and their recognition of the need to support an iconic Kiwi organisation through these difficult times. We also wish to acknowledge all those organisations and individuals who supported us with grants, donations, and our fundraising efforts.

Expenses during the year were well controlled, rising by \$1.25m (6.2%) to \$21.3m. This created a surplus of \$4.77m which was a major turnaround from the deficit of \$1.4m in the previous year. To sound a note of caution though, our budget for the year ending 31 August 2022 shows a planned deficit of \$2m and we are still assessing the financial impact of the various COVID-19 restrictions and requirements.

In closing, I want to recognise and pay tribute to all the volunteers and staff who have provided such amazing service to and support of our organisation during this period of unprecedented challenge. Without all their hard mahi and dedication, Te Whānau Tupu Ngātahi o Aotearoa - Playcentre Aotearoa would be far from the organisation we are today. I am truly grateful for all they have done and continue to do. I look forward to working with them in 2022 and beyond.

Ngā mihi nui me ngā mihi aroha,

Susan Bailey



Playcentre Aotearoa

Strategic Plan 2020–2030

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



Whakakaha/ Strengthen Support

Strategic Priority

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

Whāinga/Goals

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

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

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

Tukunga iho/Key Outcomes

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



Whakatipu/ Build Community

Strategic Priority

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

Whāinga/Goals

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

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

Tukunga iho/Key Outcomes

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



Ari/Increase Visibility

Strategic Priority

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

Whāinga/Goals

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

Tukunga iho/Key Outcomes

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



Kanorau/ Diversify Funding

Strategic Priority

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

Whāinga/Goals

Playcentre will be financially viable and operate effectively and efficiently.

Tukunga iho/Key Outcomes

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

2020/2021 Highlights

for Playcentre Aotearoa



The Education Programme has run
1,499 with **15,761**
workshops attendees

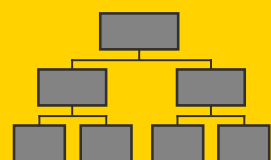


An increase of
5.54%
in membership
numbers

OHbaby 2020 Gold award
for Best Preschooler
Activity Centre/Class



Implemented our
phased restructure



An increase of
48%
in educational
module
completion

12,330
valued volunteers

12,631
attendees in our
Te Ao Māori
workshops

which was a 427%
increase on 2020
(attributed to introducing
online workshops)



In 2021, Playcentre
celebrated its 80th
anniversary

“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”.





Our structure

413

Playcentres located in five regions around New Zealand*



* Based on centres operating throughout New Zealand

Support structure

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

Trustee Board

as of 31 August 2021

Playcentre Aotearoa is governed by a Board of Trustees.

Co-Presidents

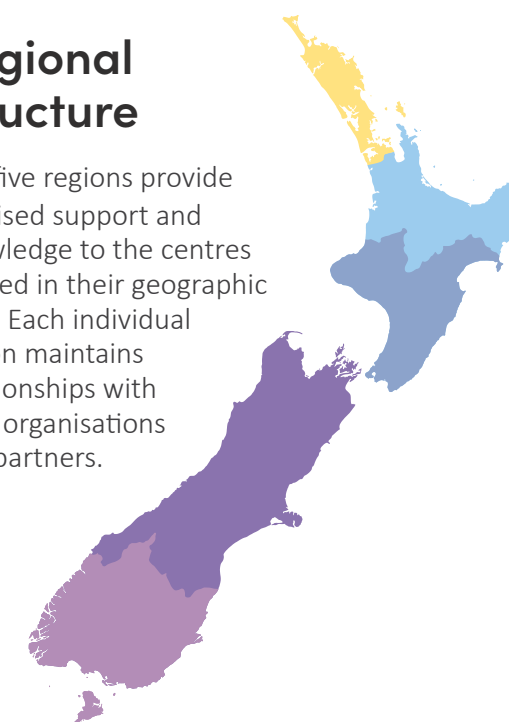
Avis Stewart
Michelle Hutton

Trustee Board Members

Tiso Ross
Ranee Davies
Char Martin

Regional structure

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



National team

as of 31 August 2021

General Manager

Susan Bailey (Acting)

Finance Manager

Stephen O'Neil

Principal Advisor

Susan Bailey

Human Resources Lead

Kate Woods

Pedagogical Lead

Kara Daly

National Property Manager

Virginia Driver

Communications Manager

Claire Gullidge

National Support Manager

Ruth Jones

Project Manager

Nancy Green

Upper North Island Region

as of 31 August 2021

Regional Manager

Anna Fleet

Regional Support Lead

Keri Squires
Kiri McCabe

Whānau Programme Lead

Debbie Iles
Jackie Quinlan-Dorbeck

Kaihononga Māori

Keri Milich

Property Coordinator

Elise McClennan



Central North Island Region

as of 31 August 2021

Regional Manager

Kaye Connolly

Regional Support Lead

Emilee Middleton-Wood

Cojana Spear

Colleen Roycroft-Dominguez

Whānau Programme Lead

Emma Frost

Rachel Parker

Kaihononga Māori

Jean Yern

Property Coordinator

Paula Matthews-Boulton

Lower North Island Region

as of 31 August 2021

Regional Manager

Paulene Gibbons

Regional Support Lead

Louise Turnbull

Camille Plimmer

Whānau Programme Lead

Karyn Wick

Julia Barton

Kaihononga Māori

Faith Tupou

Property Coordinator

Jody Lunn

Upper South Island Region

as of 31 August 2021

Regional Manager

Anna Steel

Regional Support Lead

Sara Moore

Whānau Programme Lead

Linda Weed

Fiona Mildon

Kaihononga Māori

Erana Rattray

Property Coordinator

Kirsty Brown

Lower South Island Region

as of 31 August 2021

Regional Manager

Judy Hinton

Regional Support Lead

Judy Hinton

Whānau Programme Lead

Cathy Andressen

Kaihononga Māori

Sacha Harbott

Property Coordinator

Kirsty Brown

We have two Playcentre shops, 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.



“

*Great selection, great prices and great staff.
Love the Playcentre Shop.*



This year at
a glance

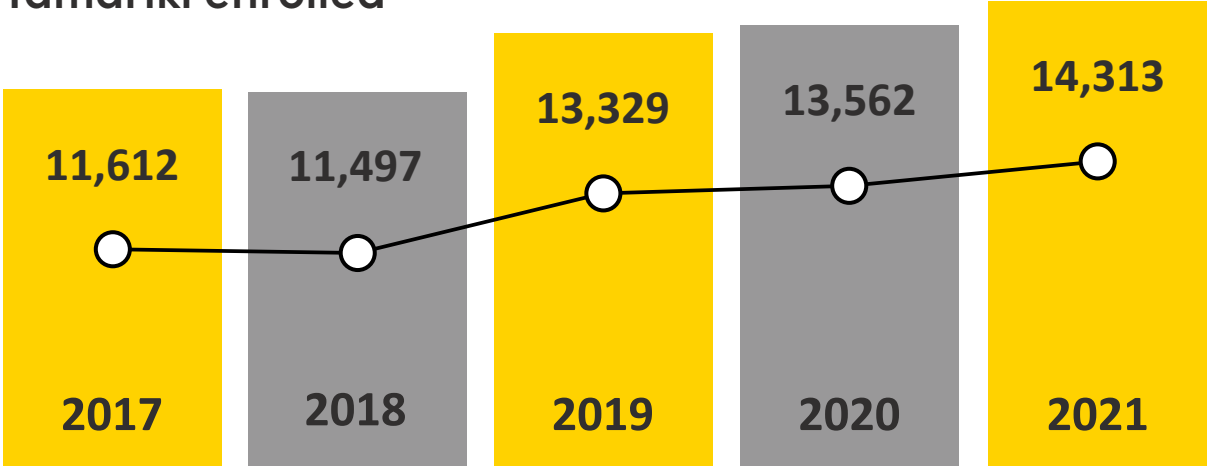
This year at a glance

14,313 = 5.54%

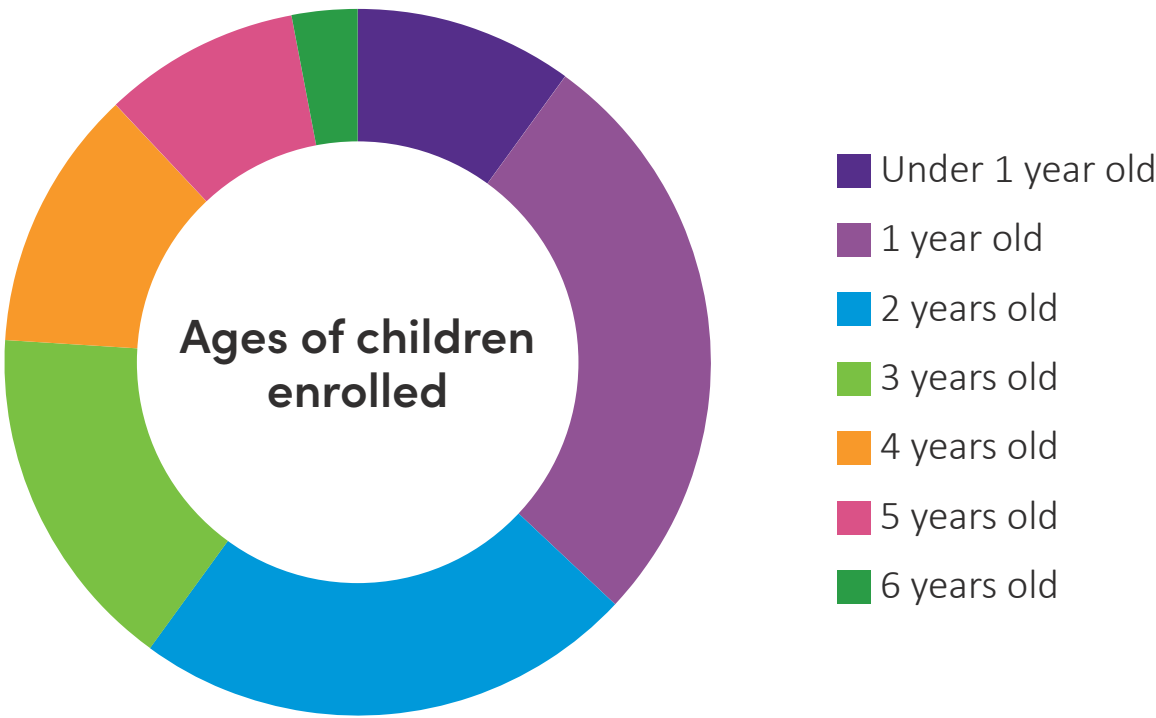
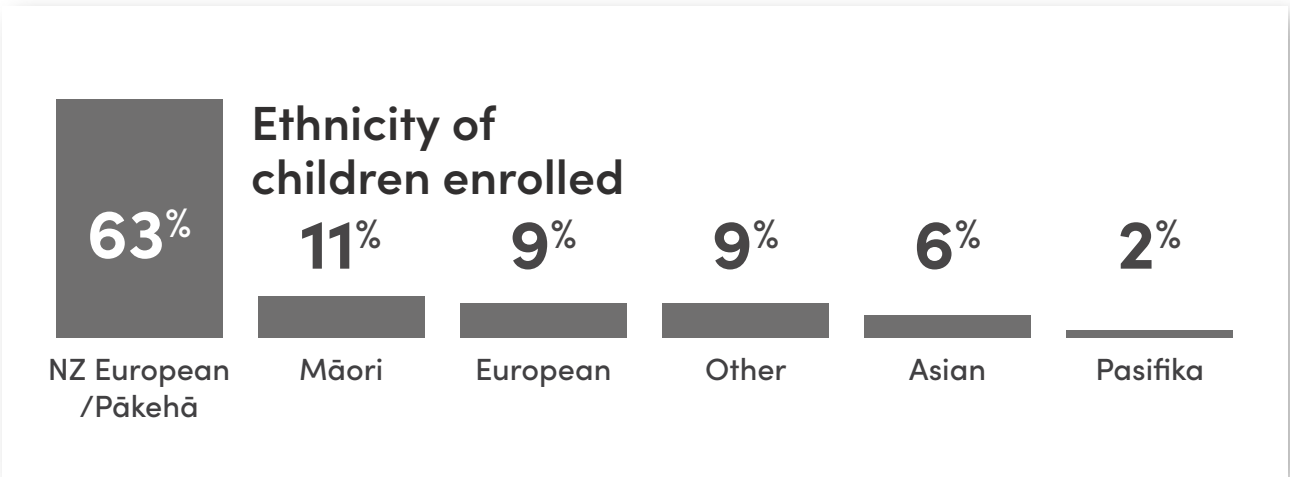
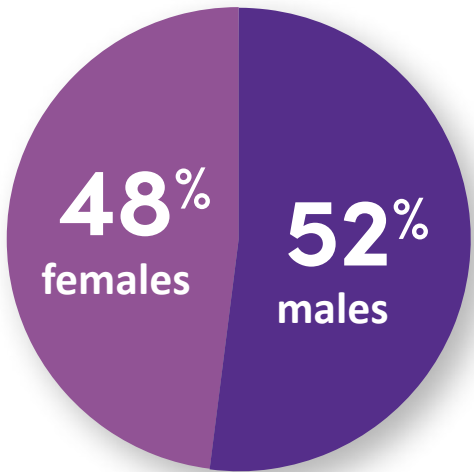
Total tamariki enrolled at Playcentre

Increase on the previous year

Tamariki enrolled



Gender of children enrolled

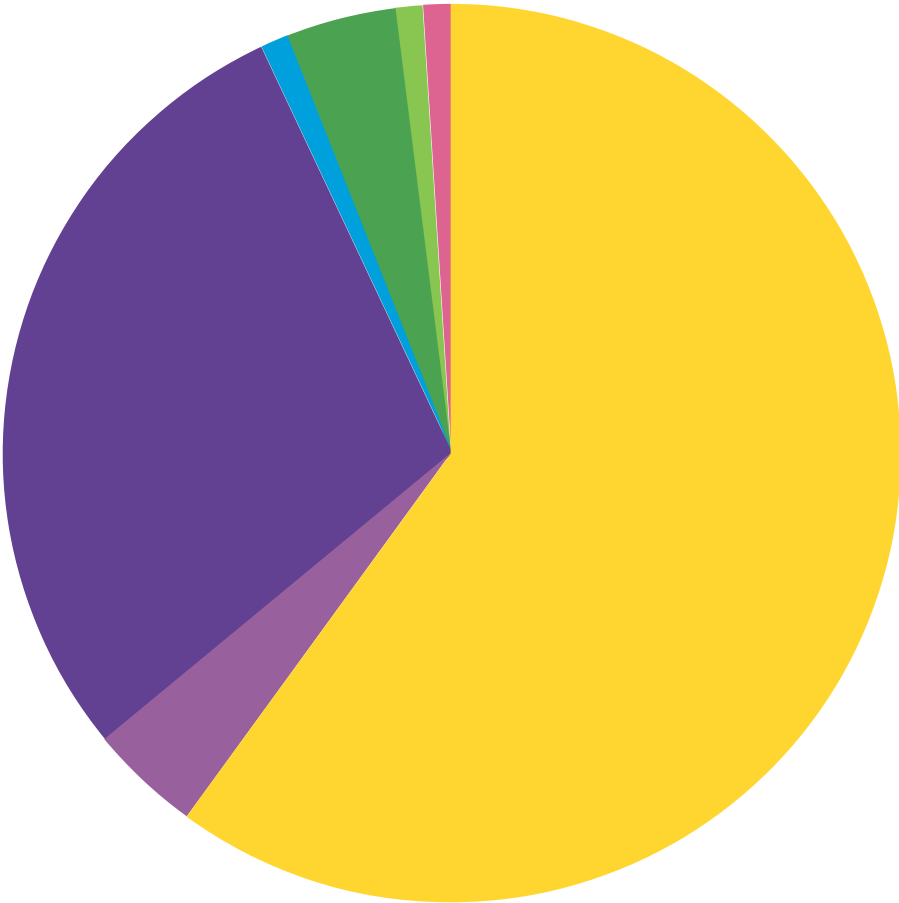


This year at a glance continued

Main sources of funding*

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

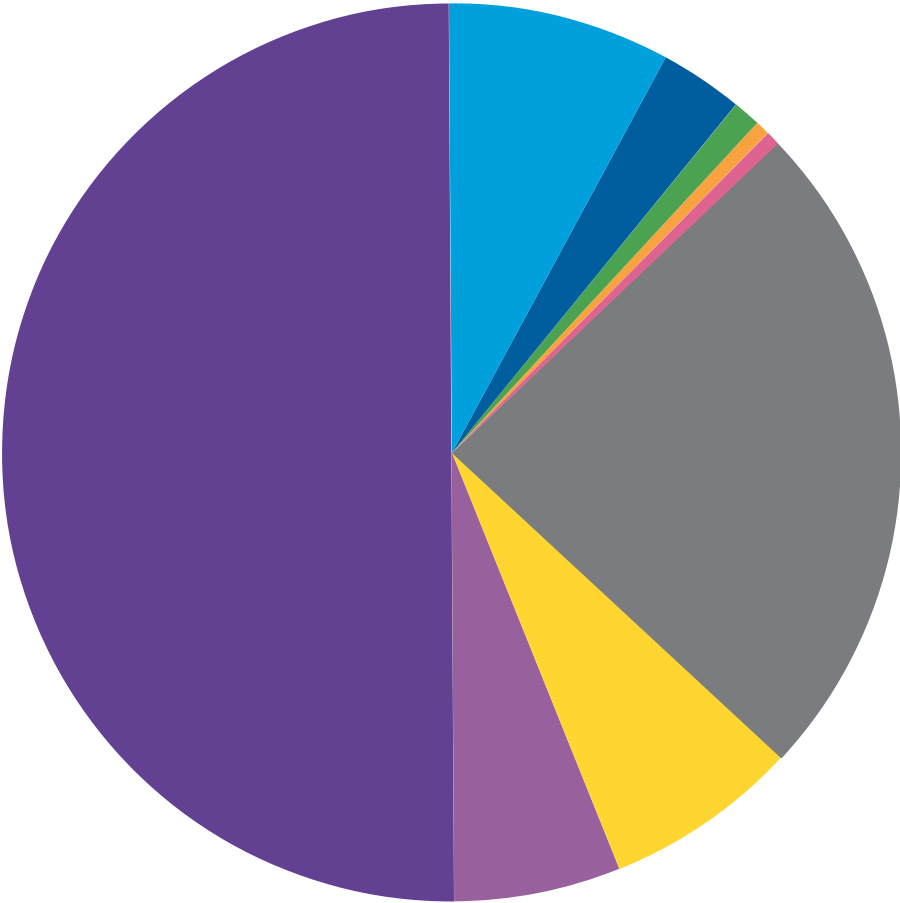
- Ministry of Education ECE revenue
- Education revenue
- Grants, donations and fundraising revenue
- Other non-exchange revenue
- Levies revenue
- Sale of goods or services
- Interest revenue - loans and receivables
- Gain on disposal of property, plant and equipment
- Other exchange revenue



Expenditure*

Playcentre Aotearoa’s expenses breakdown for 2020/2021

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



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

* For a further breakdown please refer to page 75 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.

**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.



“
My children have a whole village of like-minded parents who know their every like and dislike as if they were their own children, and I have beautiful friends who are like sisters and taught me how to be a mum! I am forever grateful for my village.

ERO reviews

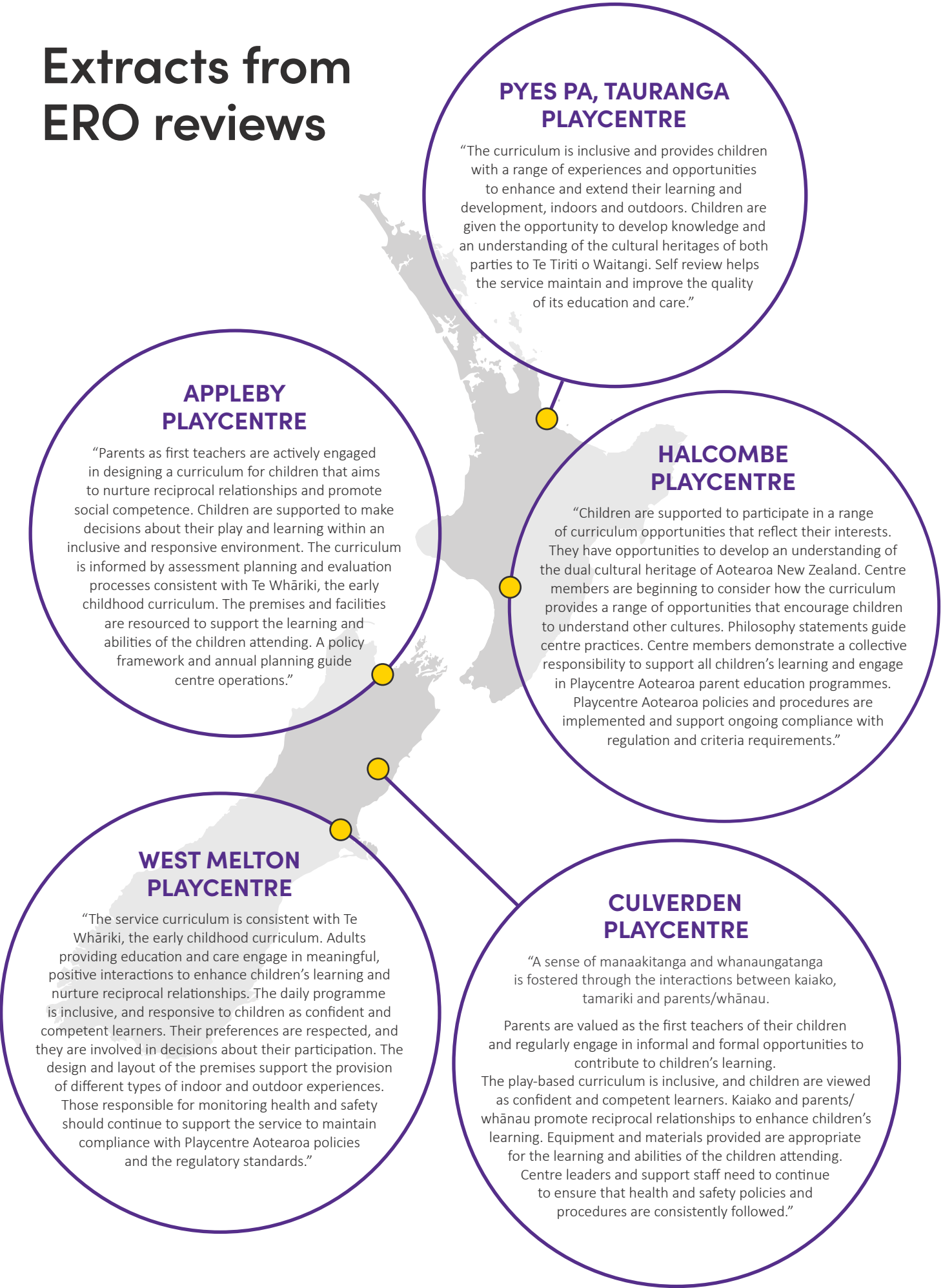


The Education Review Office (ERO) evaluates and reports on the education and care of children in early childhood services. These reviews are conducted by the Education Review Office - Te Tari Arotake Mātauranga with the purpose of looking at how an early learning service reaches positive learning outcomes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

The framework is currently being updated and is evolving into Ngā Ara Whai Hua: Quality Framework for Evaluation and Improvement in Early Childhood Services. This framework includes Te Ara Poutama – indicators of quality for early childhood education: what matters most. In this framework there will be three review approaches, introduced between 2019 and 2022.



Extracts from ERO reviews



Infant programmes

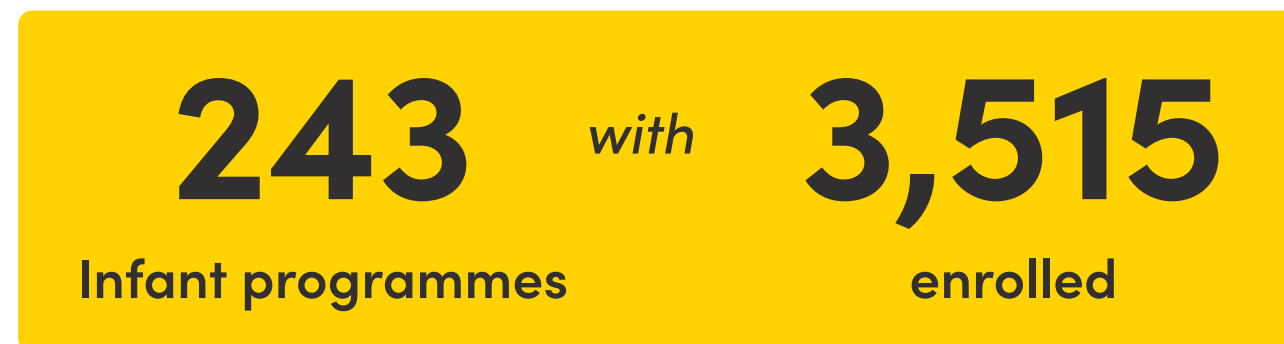


Playcentre offers two infant programmes, Babies Can Play and Space.

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

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

In 2020/2021 Playcentre had:



Total number of Babies Can Play and Space programmes has increased by 21% since the previous year. Although Playcentres had to be physically closed at alert level three, we adapted our programmes and ran them on Zoom so we could continue to provide support, have discussions, and connect with whānau and pēpi.



Playcentre has four dedicated centres that only run Infant programmes:

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

Youth programme

Babies Can Play at Playcentre offer a 7-week course for youth parents (13 to 19 years old) who are referred to the programme by Comcol New Zealand.

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

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

During the COVID-19 pandemic the programme did not operate under alert level four. At alert level two and alert level three the programme was adapted to be run on Zoom to ensure we could still support youth parents.



“

I can honestly say it really helped save my sanity! The community and support were huge. Being able to be with other parents and caregivers who just 'get it' is invaluable. The facilitators are generous, kind, gentle and incredibly supportive. I have the fondest memories of it and regularly recommend it to anyone with a new baby.



Adult education

Playcentre Education



Playcentre Education is approved by NZQA to provide a programme, that leads to the New Zealand Certificate In Early Childhood Education and Care, for our parents and whānau.

The NZQA programme provided for adults within Playcentre supports the informal learning taking place in a centre, leading to an expansion in

parenting and early childhood education skills for anyone keen to learn.

Our 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.



53% of delivery was online which was a 29% increase on the previous year.

From 1 September 2020 – 31 August 2021

1,499 workshops with 15,761 attendees



6,037 modules have been completed (an increase of 48%)

and we have awarded 833 people with the Playcentre Introductory Award (a decrease of 20%)

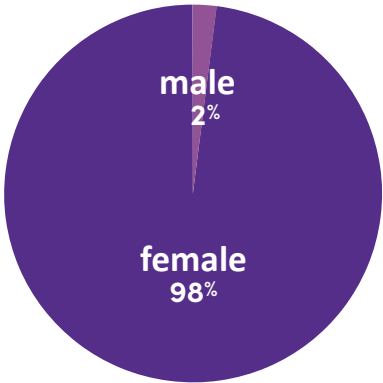
and 503 people with the Playcentre Education Award (an increase of 75%)

Learner Support

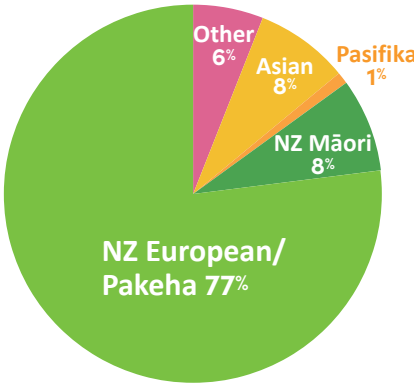
A pool of Chromebooks were made available on loan to students to assist with access to online study. During this time frame 92 students had a loan of a Chromebook to support their studies.

Demographic Profile Students with Playcentre Education*

Gender



Ethnicity



Education staff

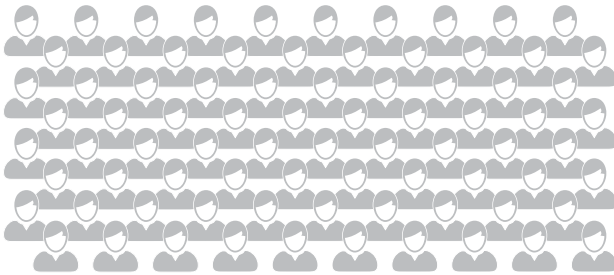
4 national staff



7 regional staff



80 teaching staff (facilitators and commenters)



“

Doing Playcentre Education has enriched not only my life, but it has opened my eyes to the world of how children develop and learn.

Professional Learning and Development



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

PROGRAMME OUTCOMES

- Ensure effective implementation of Te Whāriki (2017).
- Strengthen leadership within Playcentres for individuals, Māori and Pasifika families.
- Strengthen internal evaluation practices within centres.

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 our facilitators work alongside centre advisors to ensure ongoing sustainability for the centre.

19 cluster programmes **with** **55** centres participating **480** people involved

LEADERSHIP PROGRAMMES (including Te Ao Māori and Playcentre Leadership)

- Leadership programmes have one of three focus areas – Playcentre leadership, Māori leadership and Pacific leadership.
- The Playcentre leadership programme focuses on building on individual leadership skills within Playcentre while Māori and Pacific leadership focuses on strengthening Māori and Pacific leadership within the centre.
- All leadership programmes involve 5-7 wānanga and workshops and provide follow-up visits to the individual centres.

320 participants **in** **16** leadership programmes

15 Professional Learning and Development Facilitators



“

I’ve seen such a positive impact within our centre on our other sessions as the members who attend the Te Ao Māori session feel comfortable greeting in Te Reo, singing waiata and we are now very much looking forward to our Matariki whānau event.



Te Ao Māori

Te Ao Māori



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

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

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

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

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

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

In 2020-2021 of centres ran Te reo Māori sessions
10%

In 2020/2021 there was a total of
320 participants in the leadership programmes

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

B404.1 delivered 519 workshops nationwide with 5,426 attendees (including online).

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 Whakataukāki. Tapatapa Whenua, Components of place names, Why Focus on Te Reo Māori? Language, Kaupapa Māori.

B404.2 delivered 340 workshops nationwide with 3,391 attendees (including online).

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 151 workshops nationwide with 2,131 attendees (including online).

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 296 workshops nationwide with 1,683 attendees (not available online).

Using Te Reo Māori in Playcentre:

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

12,631 attendees in our Te Ao Māori workshops

which was a
↑ 427% increase on 2020
(attributed to introducing online workshops).

Property



Property



Total value of land & building portfolio = \$32,584,057



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

Pokeno Playcentre

In the 2020/2021 year, to make room for 12 new classrooms at Pokeno Primary School, the Ministry of Education built a new Playcentre from two prefab classrooms at the end of the school area and relocated Pokeno Playcentre there.



“

Pokeno Playcentre has been part of our local community for more than 50 years, now we can continue this with our amazing new purpose-built centre.

Property make up

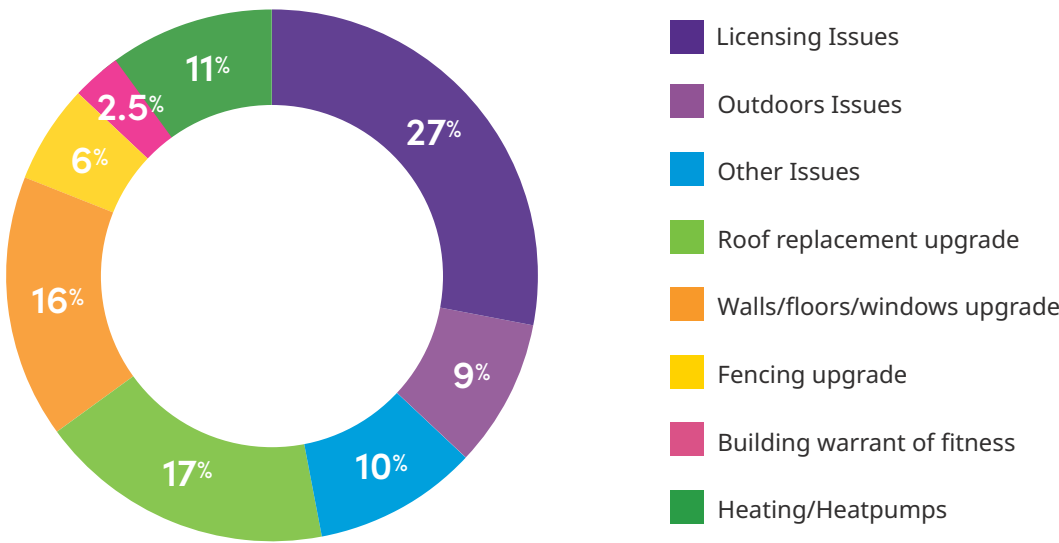
Land	Freehold/Leasehold buildings	Other assets
\$11,177,000	\$21,407,057	\$5,227,181

Repairs & Maintenance spending = \$1,702,542

Capital spending = \$1,075,662

The Ministry of Education funded the cost of half of our Centres to be surveyed. Immediate works were carried out as result of the surveys to a cost of \$22,726 with approval of up to \$306,400 worth of work in the future.

National Property Fund Grants Approved for Each Project Purpose



119 Playcentres benefited from the National Property Fund



Our community

For the whole whānau



Mums, dads, and all whānau including grandparents, aunties and uncles, and other caregivers are welcome to attend Playcentre with the children.

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

Fathers attending Playcentre

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

Today, in 2021, 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.

Grandparents attending Playcentre

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

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



“

I'm very happy I came here, I chose the correct place. I felt my Grandson was not mixing with other kids, which he is now.

Involvement in Communities



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

10% 11% 55%

of our centres lease to home based ECE providers

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

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





Our volunteers

Our volunteers



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

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

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

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

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

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

Thank you
to our
12,330
valued
volunteers*

*Recorded in our enrolment system as supporting Playcentres throughout Aotearoa.

“

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 Langis
Ann Pibal
Ann Rush
Ann Ryder
Anna Stevens
Annalise Catchpole
Anne Fenton
Anne Fenwick
Anne McAuley
Anne McMillan
Anne Town
Annette Bayliss-Trent
Annette Burrell
Annette Parkinson
Annette Preston
Barbara Bowman
Barbara Calvert
Barbara 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
Jeanette Rau
Jen Keenan
Jenese Houston
Jennifer Delaney
Jenny Corry
Jenny Epplett
Jenny Gray
Jenny Jeffares
Jessie Birss
Jessie Pluck
Jill Farr
Jill McLeod
Jo Kelly
Jo Newsham
Jo Thorne
Joan Boggiss
Joan Massey
Joane Keene
Joanne Caldwell
Joline Beale
Joy Anderson
Joy Teasdale
Joyce Gebbie
Judith Matthews
Judy Gore
Judy Williams
Julia Williams
Julie Elliott
June Rawiri
Justine Reid
Justine Samson
K Sneddon
Kara Daly
Karen Irwin
Karen Kelly
Karen McCann
Karen Moetu Thomas

Karina Ewert
Karina Hart
Kate Koch
Kath Pearce
Kathleen Anderson
Kathleen Moriarty
Kathleen Richards
Kathryn Wakelin
Kathy Batten
Kathy MacClure
Kay Agnew
Kay Thompson
Kay Tracey
Kaye Connolly
Keri Squires
Kerry Terrey
Kirsty Gregory
Leanne Wiltshier
Lesley Herewini
Lesley Latimer
Lesley Pellowe
Lia de Vocht-van Alphen
Lillyanne Pugh
Linda Bullock
Linda Kiddie
Liz Depree
Liz Maccoll
Liz O'Keeffe
Lois Moore
Lorna Sullivan
Lorraine Diamond
Lyn Rothery
Lynne Brown
Lynne Mounsey
Maisie Taylor
Mandy Coleman
Margaret Bowter
Margaret Crispin
Margaret Eames
Margaret Hughes
Margaret Rolls
Margaret Vere
Margaret Wollerman
Margeret Burtenshaw
Maria Brooks
Marianne Dawson
Marie Ellis
Marina Paul
Marion Cone
Marion Pilkington

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

Pauline Cara (Spiers)
Pauline Easterbrook
Pauline Mallard
Peg Makinson
Pennie Brownlee
Pippa Macdonald
Rachel Robson
Raewyn Barge
Raewyn Hessell
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.



Pub Charity – supported 8
Playcentres nationwide



Aotearoa Gaming Trust – supported 10
Playcentres across the country



New Zealand Lottery Grants Board
– supported 203 Playcentre nationwide
with operating costs



Rata Foundation – supported
64 Playcentres in the Upper South Island



The Lion Foundation – supported
11 Playcentres nationwide



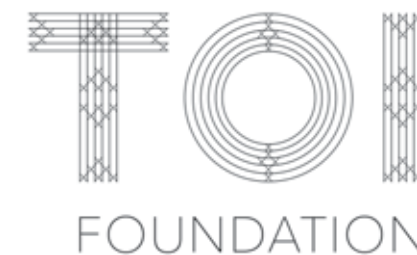
Pelorus Trust – supported
13 Playcentres nationwide



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



Community Trust Mid and South
Canterbury – supported 10 Playcentres
in the Upper South Island



Toi Foundation – supported 10
Playcentres in the Central North Island



Kiwi Gaming Trust – supported
7 Playcentres in Canterbury

Thanking our donors, sponsors and supporters continued



- A K Franks Charitable Trust

Air Rescue Trust

Amuri Irrigation Company

Ashburton District Council

AT Cook Contracting

Auckland Council - Maungakiekie Tamaki Local Board

Auckland Council - Devonport Takapuna Local Board

Auckland Council - Franklin Local Board

Auckland Council - Hibiscus and Bays Local Board

Auckland Council - Kaipatiki Local Board

Auckland Council - Orakei Local Board

Auckland Council - Whau Local Board

Auckland Council Liveable City

Autex

Bendigo Valley

Blue Door, Blenheim

Blue Sky Community Trust

Bouton family, Hineura

Bunnings Grey Lynn

Bunnings Westgate

Calder Stewart

Callis Charitable Trust

Cambridge Model Engines

Carpet Court Dunedin

Carterton District Council

Central Lakes Trust

Central Landscape, Auckland

Churchill Private Hospital Trust

Clutha District Council

Coastal Homes NZ Ltd

Colin G L Jones, Palmerston

Community Trust of Mid and South Canterbury

Community Waitakere
- Coromandel Independent Living Trust

Countdown Glenfield

Countdown Growing for Good

Countdown Mt Eden

Countdown Northcote

Countdown Takapuna

Cowley Electrical Dairy and Pumps

Creative Communities NZ

CREST

Dew and Company Livingstone Grant

DNMT, Waitaki

Dragon Community Trust

Dulux

Dunedin City Council

Dynamo6

Eastbourne Bays Community Trust

Eastern and Central Community Trust

EcoMatters

Elliotts Wholesale Nursery (CJ's Plants Amberley)

Enterprise Russell

First Light Foundation

Fitzies Bakery

Fonterra

Foodstuffs (South Island) Community Trust

Fresh Choice Howick

Fresh Choice Prebbleton

Fresh Choice Takaka

Fresh Choice Te Awamutu

Fresh Choice Te Ngae

Gallagher Charitable Trust

Geyser Community Fund

GJ Gardner Homes Whangarei

Glen Young Real Estate

Glenbrae Farming

Thanking our donors, sponsors and supporters continued

Glennis & John Charitable Foundation	Lions Club Marsden
Golden Bay Community Trust	Lions Club Mayfield
Grassroots Trust	Lions Club Otautau
Hamilton City Council	Lions Club Pirongia
Harcourts Foundation	Lions Club Rangiora
Harcourts Thames	Lions Club Selwyn
Hauraki Plains College students	Lions Club Tirau
Heli Otago	Lions Club Waiuku
Houghton Valley Progressive Association	Little Jimmy (Epsom) ‘Your Local Supporting Locals’
Howick Club	Lullabug Photography
Hugo Charitable Trust	M and A Mackenzie, Hastings
Hunterville Shemozzle	Mahurangi Trading Post
Hunterville Vet Club	Mainpower Community Fund
Hurunui District Council	Mapua School Easter Fair Trust
Hutt City Council	Massey Matters
Ilott Trust	Masterton Trust Lands Trust
Jeff Savage Auto Electrical	Mazda Foundation
Jessica Magill Photography	McGregors Concrete (Wreys Bush)
Jumble Around Cambridge	Methven Rodeo Club
JW and CJ Gibson	MJ Custom Engineering
Kahui Ako	Mount Manaia Club
Kaikoura District Council	Mounted Games
Ken Waterman, Kaikoura	Napier City Council Green Communities Together
Khandallah Cornerstone Trust	Network Tasman Trust
Kiwi Valley Farm	Network Waitaki
L & J Gravatt	New World Centre City Dunedin
L Burnside	New World Milford
Lindsay Foundation	New World Winton
Lions Club Akaroa	North End Joinery
Lions Club Clinton	NPD Petroleum
Lions Club Clyde	Oakden Family, Karaka
Lions Club Edgcumbe	Op Shop Whitianga
Lions Club Ellesmere	Otorohanga Charitable Trust
Lions Club Kaikoura	Outram Market Day

Thanking our donors, sponsors and supporters continued

Oxford Ohoka Community Board	Summit Electrical Waverley
Pak n Save Wairau	Super Value Pyes Pa
Perpetual Guardian	Tasman District Council
Phil Mauger	Tauranga City Council
Piopio Charitable Trust	TDM Construction
Porangahau Wellness Group	Te Kauwhata Water Association
Property Brokers	Thames Coromandel District Council Community Grant
Property Brokers Real Estate Cindy and James Humphries	Thank You Charitable Trust
Rangiora Ashley Community Board	The Centre Omokoroa Trust
Ray White Beachlands	The Grace Place - Presbyterian Church
Ray White Maungakaramea	Tommy’s Real Estate - Angie Price
REAP Taupo	Townshend-Thomas Charitable Community Trust
Reporoa Community Op Shop	Trust House Foundation
Restore Hibiscus and Bays	Trust Waikato
Rhino Kids Carpet Court	Trustpower
Richards Tree Felling, Auckland	Twice But Nice
Rorohara Farm, Karaka	Upper Hutt City Council
Rotary Club Ashburton	Upper Hutt Cossie Club
Rotary Club Otumoetai	Vernon Hall Trust
Rotary Club Rangiora	Waihape Excavating (Nightcap)
Rotary Club Takapuna	Waipa District Council
Rotary Club Waiheke	Waitaki District Council
Rotary Club Waiuku	Warehouse Milford
Rotorua Energy Charitable Trust	Wellington Children’s Foundation
Rural Service Centre	West Harbour Community Board
Rural Women’s Pukeatua	West Taieri Rugby Committee
Russell Garden Club	Whakatane District Council
Russell St Johns	Whangamata Anglican Church
Sarah Leaper, Raglan	Whanganui Community Foundation
Selwyn District Council Strengthening Communities	Whanganui District Council
Sign Wise Auckland	Whitford Community Trust
Southbuild Winton	Woodville District Vision
Southland District Council	Zenith Projects, Hamilton



Financials



Entity Information

For the year ended 31 August 2021

Legal Name of Entity

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa

Reporting Entity and Structure

Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Playcentre Aotearoa”) is registered under the Charities Act 2005 (CC55368). These financial statements comprise the National Organisation (“Operations”), 431 individual Playcentres, Programmes and Shops as listed in Appendix A together referred to as “Playcentre Aotearoa”.

Entity’s Purpose or Mission

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

Our Mission Statement is:

Playcentre is a family organisation

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

So that whānau are strengthened and communities are enriched.

Trustee Board Members

Ruth Jones - Co-President resigned 1/4/21

Avis Stewart - Co- President re-elected 27/11/2021

Michelle Hutton - Co-President appointed 1/4/21, resigned 27/11/21 and elected as Trustee 27/11/21

Ann Langis - Co-President elected 27/11/21

Ranee Davies – re-elected 27/11/2021

Melani Tiso Ross - resigned 27/11/21

Charmaine Martin - resigned 27/11/21

Hayley Kirk-Smith - elected 27/11/21

Elizabeth Lironi-Irvine - elected 27/11/21

Heather Ruru - elected 27/11/21

Gemma Scott - elected 27/11/21



BDO Wellington Audit Limited

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

Qualified Opinion

We have audited the financial statements of Te Whānau Tupu Ngātahi o Aotearoa Playcentre Aotearoa (“Operations”) and the consolidated financial statements of Operations and its controlled entities (together, “Playcentre Aotearoa”), which comprise the Operations’ and consolidated statement of financial position as at 31 August 2021, and the Operations’ and consolidated statement of comprehensive revenue and expense, Operations’ and consolidated statement of changes in net assets/equity and Operations’ and consolidated cash flow statement for the year then ended, and notes to the Operations’ and consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Operations’ and consolidated financial statements present fairly, in all material respects, the Operations’ and consolidated financial position of Playcentre Aotearoa as at 31 August 2021, and the Operations’ and consolidated financial performance and the Operations’ and consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion

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

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

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

Other Information

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

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

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



BDO Wellington Audit Limited

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees' Responsibilities for the Operations' and Consolidated Financial Statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the Operations' and consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these Operations and consolidated financial statements.

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

This description forms part of our auditor's report.

Who we Report to

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

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED
Wellington
New Zealand
17 February 2022

Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa

Statement of Comprehensive Revenue and Expense

For the year ended 31 August 2021

	Notes	Operations		Playcentre Aotearoa	
		2021	2020	2021	2020
REVENUE		\$	\$	\$	\$
Revenue from non-exchange transactions					
Ministry of Education ECE revenue		2,562,706	2,112,355	15,671,177	13,546,056
Education revenue	3	1,139,896	1,313,988	1,139,896	1,313,988
Grants, donations and fundraising revenue	3	4,586,151	170,823	7,589,651	2,304,027
Other non-exchange revenue		109,622	44,556	162,816	146,395
Revenue from exchange transactions					
Levies revenue		6,024,792	5,476,437	-	-
Sale of goods or services		441,508	482,135	1,076,140	974,328
Interest revenue - loans and receivables		127,862	214,418	158,292	282,411
Gain on disposal of property, plant and equipment		100,839		100,839	
Other exchange revenue		47,715	19,648	166,690	81,521
TOTAL REVENUE		15,141,091	9,834,360	26,065,501	18,648,727
EXPENSES		\$	\$	\$	\$
Administration and office expenses		1,298,083	1,552,300	1,695,696	1,986,518
Depreciation expense	5	515,971	511,631	1,239,333	1,137,920
Staff costs	4	6,785,919	6,422,930	10,562,305	9,628,915
Provision for bad debts		2,750	-	2,750	-
Repairs and Maintenance		382,678	583,560	1,702,542	1,686,596
Insurance		618,148	437,722	625,737	444,172
Rental expenses		106,194	120,657	196,072	203,011
Grants paid out to Centres		670,410	150,000	-	-
Loss on disposal of property, plant and equipment		85,534	255,460	89,004	255,460
Impairment of property upon revaluation	5	99,881	137,240	99,881	137,240
Other expenses	4	1,074,592	892,619	5,085,149	4,568,216
TOTAL EXPENSES		11,640,160	11,064,119	21,298,469	20,048,049
Surplus/(Deficit) for the Year		3,500,931	(1,229,759)	4,767,032	(1,399,322)
Total Comprehensive Revenue and Expenses for the year		3,500,931	(1,229,759)	4,767,032	(1,399,322)

Statement of Changes in Equity/Net Assets

For the year ended 31 August 2021

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

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

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

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

Statement of Financial Position


As at 31 August 2021


	Notes	Operations 2021	Operations 2020	Playcentre Aotearoa 2021	Playcentre Aotearoa 2020
ASSETS		\$	\$	\$	\$
Current Assets					
Cash at bank	10	3,761,317	4,212,519	16,373,788	16,014,340
Investments - term deposits	10	12,369,955	7,649,998	13,878,175	8,948,329
Inventory		-	-	76,530	63,152
Accounts receivable - from exchange transactions	10	273,911	294,204	59,412	90,999
Accrued income		785,418	628,590	990,118	738,275
Prepayments		354,432	365,591	388,940	300,808
Assets held for sale		230,000	-	230,000	-
Total Current Assets		17,775,033	13,150,902	31,996,963	26,155,903
Non-Current Assets					
Property, plant and equipment	5	29,556,932	30,940,299	37,811,238	39,132,521
Total Non-Current Assets		29,556,932	30,940,299	37,811,238	39,132,521
Total Assets		47,331,965	44,091,201	69,808,201	65,288,425

LIABILITIES		\$	\$	\$	\$
Current Liabilities					
Accounts payables - from exchange transactions	10	443,310	389,330	385,495	389,330
Revenue received in advance		1,286,861	1,454,342	2,109,717	2,548,899
Provisions - employee entitlements		996,562	951,299	926,751	853,188
GST payable		448,071	395,997	516,745	439,878
Funds held on behalf of Centres	9	2,285,051	2,629,195	-	-
Total Current Liabilities		5,459,855	5,820,163	3,938,708	4,231,295
Total Non-Current Liabilities		-	-	-	-
Total Liabilities		5,459,855	5,820,163	3,938,708	4,231,295

Total Assets less Total Liabilities (Net Assets)		41,872,110	38,271,038	65,869,493	61,057,130
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Financial Statements were approved for issue by the Trustee Board of Te Whānau Tupu Ngātahi o Aotearoa – Playcentre Aotearoa.


Representative
Date: 17-Feb-22


Representative
Date: 17-Feb-22

Statement of Cash Flows

For the year ended 31 August 2021

Notes	Operations		Playcentre Aotearoa	
	2021	2020	2021	2020
	\$	\$	\$	\$
CASHFLOW FROM OPERATING ACTIVITIES				
Proceeds from:				
Ministry of Education ECE ‘Revenue’	2,775,984	2,112,355	15,671,177	14,783,645
Grants, donations and fundraising revenue	4,523,598	270,823	7,589,651	2,304,027
Levies revenue	5,549,758	5,970,761	0	0
Education revenue	1,139,896	1,313,988	1,139,896	1,313,988
Other operating receipts	616,388	790,340	743,458	1,210,464
Increase/(decrease) in funds held on behalf	(344,144)	643,850	0	-
Payments to suppliers and employees				
Education expenditure	(615,505)	(611,580)	(615,505)	(799,158)
Staff costs	(6,226,324)	(5,836,726)	(9,561,100)	(8,893,100)
Other operating payments	(3,931,719)	(4,269,291)	(9,645,810)	(9,268,590)
Net cash inflow/(outflow) from operating activities	3,487,932	384,520	5,321,767	651,276
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	127,862	214,418	158,292	282,411
Increase in Equity funding from Amalgamation/Centres	100,141	(52,686)	45,330	-
Purchase and sale of financial instruments (term deposits)	(4,719,957)	3,102,491	(4,929,846)	3,143,320
Receipts from sale of property, plant and equipment	821,865	-	839,565	-
Purchase of property, plant and equipment	(269,045)	(304,989)	(1,075,661)	(912,793)
Net cash inflow/(outflow) from investing activities	(3,939,134)	2,959,234	(4,962,320)	2,512,938
Net increase/(decrease) in cash and cash equivalents	(451,202)	3,343,754	359,447	3,164,214
Cash and cash equivalents at beginning of year	4,212,519	868,765	16,014,341	12,850,127
Cash and cash equivalents at the end of year	3,761,317	4,212,519	16,373,788	16,014,341

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 2021

Note 1 – Reporting Entity

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

Note 2 – Summary of Significant Accounting Policies

(a) Statement of compliance

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

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

These financial statements were authorised for issue by the Trustee Board on 17 February 2022.

(b) Measurement base

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

(c) Functional and presentation currency

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

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

(d) Use of judgement and estimates

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

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

Land and buildings

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

(e) Basis for consolidations

The Playcentre Aotearoa controls the Operations, 431 Playcentres and other entities. While control has been determined based on the requirements of PBE standards, it is important to note that each entity has a significant level of local control and self-determination.

Entities within the Playcentre Aotearoa comprise a wide variety of size and accounting capacity. Most entities rely upon volunteer treasurers and so to implement new accounting processes will require significant resources and support. There is currently some variability in the application of accounting policies across the Playcentre Aotearoa. However, these matters are not considered to be material to the Playcentre Aotearoa. This variability is expected to reduce over time as standardised accounting policies and systems are implemented.

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

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

(f) Revenue recognition

Ministry of Education – ECE revenue

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

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

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

Levies revenue

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

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

Education revenue – TEC

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

Grants, donations and fundraising revenue

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

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

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

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

Sale of goods

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

(g) Accrued revenue

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

(h) Investments

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

(i) Property, plant and equipment

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

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

(j) Depreciation

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

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

The useful lives used for straight line depreciation are:

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

(k) Employee entitlements

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

(l) Donated services

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

(m) Goods and Services Tax

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

(n) Taxation

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

(o) Reserves or tagged funds

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

(p) Inventory

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

(q) Leases

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

(r) Impairment of Assets

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

(s) Cash and Cash Equivalents

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

(f) Financial instruments

Financial assets

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

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

Impairment of financial assets

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

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

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

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

Financial liabilities

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

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

Note 3 – Revenue

	Operations		Playcentre Aotearoa	
	2021	2020	2021	2020
	\$	\$	\$	\$
Grants, Donations & Fundraising Income:				
External Grants - Lotteries NZ	-	-	160,000	160,000
External Grants - Other	4,584,740	166,061	5,567,976	649,894
Fundraising Income	-	-	1,242,311	901,675
Donations from members	1,411	4,762	456,260	400,443
Donations from external parties		-	163,104	192,015
Total Grants, Donations & Fundraising Income	4,586,151	170,823	7,589,651	2,304,027
Education Income				
MOE Fees Received	249,880	372,850	249,880	372,850
TEC Training Grant received (Note 7)	890,016	941,138	890,016	941,138
Total Education Income	1,139,896	1,313,988	1,139,896	1,313,988

Note 4 – Expenses

	Operations		Playcentre Aotearoa	
	2021	2020	2021	2020
	\$	\$	\$	\$
Staff Costs				
Employment Benefits	4,826,910	4,294,893	4,832,187	4,299,554
Centre Support Wages	1,444,677	1,580,904	5,215,786	4,782,228
Wages and Salaries included in Education Expense	514,332	547,133	514,332	547,133
Total Staff Costs	6,785,919	6,422,930	10,562,305	9,628,915
Other Expenses				
Other Property Expenses	33,609	29,662	1,005,614	794,482
Utility Expenses	43,705	29,405	911,832	878,342
Other Expenses	997,278	983,552	3,167,703	2,895,392
Total Other Expenses	1,074,592	1,042,619	5,085,149	4,568,216

Note 5 – Property, Plant & Equipment – Operations

31 August 2021 Cost	Land \$	Buildings \$	FFE* \$	Computers \$	Total \$
Balance at 1 September 2020	9,457,000	21,959,181	29,112	168,936	31,614,229
Additions		44,694	207,824	16,527	269,045
Disposals	(192,000)	(668,000)	-	-	(860,000)
Transfer to assets held for sale	(115,000)	(238,315)	-	-	(353,315)
Balance at 31 August 2021	9,150,000	21,097,560	236,936	185,463	30,669,959

Accumulated Depreciation					
Balance at 1 September 2020	-	588,209	2,522	83,199	673,930
Disposals	-	(53,440)	-	-	(53,440)
Impairment	45,000	54,881			99,881
Depreciation	-	460,037	6,219	49,715	515,971
Transfer to assets held for sale	(45,000)	(78,315)	-	-	(123,315)
Balance at 31 August 2021	-	971,372	8,741	132,914	1,113,027

Net Book Value					
As at 31 August 2020	9,457,000	21,370,972	26,590	85,737	30,940,299
As at 31 August 2021	9,150,000	20,126,188	228,195	52,548	29,556,932

31 August 2020 Cost	Land \$	Buildings \$	FFE* \$	Computers \$	Total \$
Balance at 1 September 2019	9,568,000	21,976,151	29,112	128,678	31,701,941
Additions	-	264,730	-	40,258	304,988
Additions - from Amalgamation	(111,000)	(144,460)	-	-	(255,460)
Disposals	-	(137,240)	-	-	(137,240)
Balance at 31 August 2020	9,457,000	21,959,181	29,112	168,936	31,614,229

Accumulated Depreciation					
Balance at 1 September 2019	-	113,776	580	47,943	162,299
Depreciation	-	474,433	1,942	35,256	511,631
Balance at 31 August 2020	-	588,209	2,522	83,199	673,930

Net Book Value					
As at 31 August 2019	9,568,000	21,862,375	28,532	80,735	31,539,642
As at 31 August 2020	9,457,000	21,370,972	26,590	85,737	30,940,299

*FFE = Furniture, Fittings and Equipment

Note 5 – Property, Plant & Equipment – Playcentre Aotearoa

31 August 2021 Cost	Land \$	Buildings \$	FFE* \$	Centre Assets \$	Computers \$	Total \$
Balance at 1 September 2020	11,484,000	24,698,753	29,112	9,921,956	168,936	46,302,757
Brought into the Group				14,639		14,639
Additions	0	188,993	207,824	662,318	16,527	1,075,662
Disposals	(192,000)	(668,000)	-	(33,177)	-	(893,177)
Transfer to assets held for sale	(115,000)	(238,315)	-	-	-	(353,315)

Balance at 31 August 2021	11,177,000	23,981,431	236,936	10,565,736	185,463	46,146,566
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Accumulated Depreciation						
Balance at 1 September 2020	-	2,152,056	2,522	4,932,461	83,199	7,170,238
Brought into the Group				10,093		10,093
Disposals	-	(53,440)	-	(7,462)	-	(60,902)
Impairment	45,000	54,881				99,881
Depreciation	-	499,192	6,219	684,207	49,715	1,239,333
Transfer to assets held for sale	(45,000)	(78,315)	-	-	-	(123,315)

Balance at 31 August 2021	-	2,574,374	8,741	5,619,299	132,914	8,335,328
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Net Book Value						
As at 31 August 2020	11,484,000	22,546,697	26,590	4,989,495	85,737	39,132,520
As at 31 August 2021	11,177,000	21,407,057	228,195	4,946,437	52,549	37,811,238

31 August 2020 Cost	Land \$	Buildings \$	FFE* \$	Centre Assets \$	Computers \$	
Restated Balance at 1 September 2019	11,595,000	24,664,595	29,112	9,365,277	128,678	45,782,662
Additions	-	315,858	-	556,679	40,258	912,795
Disposals	(111,000)	(144,460)	-	-	-	(255,460)
Impairments		(137,240)	-	-	-	(137,240)

Balance at 31 August 2020	11,484,000	24,698,753	29,112	9,921,956	168,936	46,302,757
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Accumulated Depreciation						
Restated Balance at 1 September 2019	-	1,637,640	580	4,346,155	47,943	6,032,317
Depreciation	-	514,416	1,942	586,306	35,256	1,137,920
Balance at 31 August 2020	-	2,152,056	2,522	4,932,461	83,199	7,170,237

Net Book Value						
As at 31 August 2019	11,595,000	23,026,955	28,532	5,019,122	80,735	39,750,345
As at 31 August 2020	11,484,000	22,546,697	26,590	4,989,495	85,737	39,132,520

*FFE = Furniture, Fittings and Equipment

Impairment: Leasehold buildings are reviewed for impairment annually, or if there is a change in circumstances that indicates that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use. For the purposes of assessing impairment, the leasehold buildings are valued based on the age and condition of the building, as well as the period remaining on the lease. Playcentre Aotearoa reviewed all properties for signs of impairment. An impairment review was undertaken on unoccupied buildings to consider if the organisation would be able to recover the value of building where it did not own the corresponding land and on properties held for sale. This review resulted in impairment losses of \$99,881 to recognise the likelihood that the sale proceeds of properties held for sale may be less than their carrying value. (2020: impairment of \$137,240 was recognised).

Note 6 – Commitments and Contingencies

		Operations		Playcentre Aotearoa	
		2021	2020	2021	2020
		\$	\$	\$	\$
(a) Lease Commitments					
	0-1 years	101,294	53,600	112,150	75,558
	2-5 years	58,180	44,548	174,112	111,526
	5 years +	-	-	114,391	106,385
		159,474	98,148	400,653	293,469

(b) Contingent Liabilities

During the year a prior commitment made to Mount Maunganui Playcentre was discovered. The (then) NZ Playcentre Federation had committed to contribute \$200K towards the building of a new Centre in Mount Maunganui. The Trustee Board agreed to honour this commitment in May 2021, contingent on supporting documentation being presented, and this was confirmed in September.

Playcentre Aotearoa own a number of buildings and property improvements on land that is leased from third parties. At the conclusion of these leases, there is a possible obligation to restore or “make good” the land to some extent. At the present time the timing, extent and occurrence of the obligation is uncertain due to historically not having made good on these obligations due to buildings being re purposed by Playcentre Aotearoa or a third party. The Trustee Board have asserted the possibility of making good is remote and therefore no liability has been recognised in the financial statements.

Playcentre Aotearoa is currently reviewing the taxation impact of the Amalgamation. There is a possibility that, as a result of this, changes may be required to the way GST is calculated on bulk funding income. If this is the case, the changed GST treatment may be applied to prior years and a significant GST liability may arise. Given the uncertainties around possible outcomes, it is not possible to quantify any potential liability, should there be one, at this time.

Note 7 – Tertiary Education Training Fund (TEC)

		Operations		Playcentre Aotearoa	
		2021	2020	2021	2020
		\$	\$	\$	\$
Income					
Student Achievement Component Funding - TEC (Note 3)		890,016	941,138	890,016	941,138
Interest		-	15,926	-	15,926
		890,016	957,064	890,016	957,064
Less Expenditure					
Wages (Note 4)		514,332	547,133	514,332	547,133
National Compliance Expense		37,647	8,135	37,647	8,135
Use of Equipment		5,200	9,304	5,200	9,304
Administration Expense		58,326	47,008	58,326	47,008
		615,505	611,580	615,505	611,580

Note 8 – Special Projects Funds

		Operations		Playcentre Aotearoa	
		2021	2020	2021	2020
		\$	\$	\$	\$
Research Fund		56,780	56,780	56,780	56,780
Tertiary Education Reserve		1,057,081	782,569	1,057,081	782,569
Building upgrade/repairs reserves		320,670	320,670	320,670	320,670
Gwen Somerset Reserve		65,277	64,509	65,277	64,509
Colleen Chandrahasen Reserve		31,526	31,155	31,526	31,155
Rōpū funds (provided by NSPA)		67,862	67,862	67,862	67,862
		1,599,196	1,323,545	1,599,196	1,323,545

In addition to these Special Projects Funds, the Trustee Board have set aside funds received from the sale of property to deal with future property issues. This includes proceeds from the sale of the former King Country Association office, the former NNI Regional Office, and property at Matiere and Matura. These funds currently total \$821,865.

Note 9 – Funds Held on Behalf

MOE advanced funding held on behalf of centres	2,285,051	2,783,346	-	-
	2,285,051	2,783,346	-	-

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

Note 10 – Financial Assets and Financial Liabilities

Financial assets:				
Cash on hand	3,761,317	4,212,519	16,373,788	16,014,340
Trade and other receivables	273,911	294,204	59,412	90,999
Term deposits	12,369,955	7,649,998	13,878,175	8,948,329
	16,405,183	12,156,721	30,311,375	25,053,668

Bank term deposits are invested over a range of terms at and interest rate between 0.85% - 1.00% (2020: 1.70% - 2.75%).

Financial liabilities:				
Accounts payable	443,310	389,330	385,495	389,330
Funds Held on Behalf of Centres	2,285,051	2,783,346	-	-
	2,728,361	3,172,676	385,495	389,330

Note 11 – Related Party Transactions

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

Note 12 – Key Management Remuneration

	Operations		Playcentre Aotearoa	
	2021	2020	2021	2020
	\$	\$	\$	\$

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

Total Remuneration	36,791	38,000	36,791	38,000
Number of Persons	6*	8*	6*	8*

*6 Board members signifies the 5 current members plus the 1 outgoing member. Honoraria is paid retrospectively and on a pro-rata basis which allows us to maintain the agreed Honoraria amount.

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

Total Remuneration	614,829	494,862	614,829	494,862
Number of FTE*	4.9	4 .7	4.9	4 .7

**Total remuneration reflects costs to the organisation during the financial year, while FTE reflects the position at 31 August 2021*

Note 13 – Assets brought in from Centres and Associations

2021

During the 2020/21 year 3 group entities were closed and equity was transferred to the Operations. Waihi Playcentre was brought into the Group Consolidation in 2020/21 with opening equity of \$45,331 after being excluded in error from previous Group consolidations.

	\$
Centre closure funds received	100,141

2020

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

Note 14 – Events After the Balance Date

On the 17th of August 2021 all of New Zealand entered a Level 4 lockdown due to Covid 19 in the community, resulting in the temporary closure of all Playcentres. This closure continued after 31st August, until most of New Zealand moved to Alert Level 2 on 7th September, although Auckland Playcentres remained closed as the region was still at Alert Level 4 or 3 through September and into October. The Waikato region Playcentres also had to temporarily close during October and November. During these lockdowns, the Ministry of Education have paid full child entitlements based on enrolments rather than attendance, resulting in Playcentre’s core funding remaining stable. Other funding streams such as fees and donations, fundraising and Grants income have not been significantly impacted in 2020/21, but this is uncertain for 2021/22. There is the potential for loss of revenue in 2021/22 if ECE’s are allowed to open while Covid 19 is in the community, as members, along their children, may choose not to attend. This could result in loss of funding for these children as well as some Centres being unable to operate all rostered sessions while meeting supervision requirements. The government has not yet indicated how funding would work in these circumstances, although funding has been guaranteed at 90% of the estimated level until the end of Term 4 2021.

On the 11th of October 2021 the government announced a Vaccine Mandate for all staff and volunteers working in Early Childhood Education. This Health Order, which effectively applies to all Playcentre members, has resulted in a number of members and their children leaving Playcentre, as well as several staff. The full financial impact of the Vaccine Mandate is not yet able to be calculated but is likley to decrease income in the 2021/22 year due to lower numbers of enrolled children in Term 1 2022 and potentially beyond.

Appendix A – Playcentre Aotearoa Controlled entities

For the year ended 31 August 2021

Entities Consolidated in the Group 1 September 2020 – 31 August 2021

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

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

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

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

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

Omakere Playcentre
 Omapere Playcentre
 Omokoroa Playcentre
 Onehunga Playcentre
 Onepoto Playcentre
 Onerahi Playcentre
 Ongaonga Playcentre
 Opoho Playcentre
 Opotiki Playcentre
 Opunake Playcentre
 Otaki Playcentre
 Otakiri Playcentre
 Otamauri Playcentre
 Otaua Aka Aka Playcentre
 Otautau Playcentre
 Otorohanga Playcentre
 Otumoetai Playcentre
 Outram Playcentre
 Owaka Playcentre
 Oxford Playcentre
 Paekakariki Playcentre
 Paeroa Playcentre
 Pakuranga-Rahihi Playcentre
 Palmerston Playcentre
 Pampurua Playcentre
 Papakura Playcentre
 Papamoa Playcentre
 Paparoa Playcentre
 Papatoetoe Playcentre
 Paraparaumu Playcentre
 Paremata Playcentre
 Park Road Playcentre
 Parklands Playcentre
 Parklands Kamo Playcentre
 Parkside Playcentre
 Paroa Playcentre
 Parua Bay Playcentre
 Paterson Street Playcentre
 Patumahoe Mauku Playcentre
 Peachgrove Playcentre
 Peria Playcentre
 Picton Playcentre
 Pinehaven Playcentre
 Piopio Playcentre
 Pirongia Playcentre

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

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

Glossary of Te Reo Māori words

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

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

Aotearoa – New Zealand

Awhi – caring, embracing

Hapū – pregnant or subtribes

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

Iwi – extended kinship group or tribes

Kaiako – teacher

Kaimahi – employee

Karakia – a set form of words to state or make effective a ritual activity

Kaupapa – topic, matter of discussion

Kawa – customs

Mahi – work

Mana – status, power, prestige

Mana Whenua – power associated with possession and occupation of tribal land

Motu – island

Pepeha – reciting genealogy

Pēpi – baby

Pōwhiri (often pronounced Pōhiri by Ngā Puhi) – ritual of encounter, formal welcome ceremony

Tamariki – children

Tāngata whenua – people of the land

Tapatapa Whenua – naming of land

Te Ao Māori – the Māori worldview

Te Reo Māori – the Māori Language

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

Te Whāriki – weaved mat

Tēnā rawa atu koe – thank you very much

Tikanga – custom, practice, protocol

Tuākana–Tēina - the relationship between an older sibling (Tuākana) and a younger sibling (Tēina)

Wānanga – learning forum

Whakatauākī – proverb where the author is known

Whakatauki – proverb where the author is unknown

Whānau – family (Playcentre context)

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

Whānau tupu ngātahi – families growing together

Whenua o Aotearoa – land of New Zealand



Contact details



PO Box 57217, Mana, Porirua 5247



administrator@playcentre.org.nz



www.playcentre.org.nz



www.facebook.com/Playcentre.Federation